

APPENDIX-I

List of Powers and Functions of ULBs as per the 74th Constitutional Amendment Act (Schedule XII)

(Reference to: para 1.3; page 3)

1. Urban planning including town planning
2. Regulation of land-use and construction of buildings
3. Planning for economic and social development;
4. Roads and bridges
5. Water supply for domestic, industrial and commercial purposes.
6. Public health, sanitation, conservancy and solid waste management
7. Fire Services;
8. Urban forestry, protection of the environment and promotion of ecological aspects;
9. Safeguarding the interests of weaker sections of society including the handicapped and mentally retarded;
10. Slum improvement and upgradation;
11. Urban poverty alleviation;
12. Provision of urban amenities and facilities such as parks, gardens, playgrounds;
13. Promotion of cultural, educational and aesthetic aspects;
14. Burials and burial grounds; cremations, cremation grounds and electric crematoriums;
15. Cattle ponds, prevention of cruelty to animals;
16. Vital statistics including registration of births and deaths;
17. Public amenities including street lighting, parking lots, bus stops and public conveniences;
18. Regulation of slaughter houses and tanneries;

APPENDIX-II

Statement showing name and period of 14 Urban Local Bodies test checked (Reference to: para 1.6, page 4)

Sl.No.	Name of ULBs	District	Period of Audit.
1.	Deoghar Municipality	Deoghar	2007-09
2.	Dumka Municipal Council	Dumka	2007-09
3.	Sahebganj Municipal Council	Sahebganj	2007-09
4.	Medininagar Municipal Council	Palamau	2007-09
5.	Madhupur Municipal Council	Deoghar	2007-09
6.	Jugsalai Municipality	East Singhbhoom	2007-09
7.	Chaibasa Municipal Council	West Singhbhoom	2008-09
8.	Jhumri Tilaiya Municipality	Koderma	2007-09
9.	Jamshedpur NAC	East Singhbhoom	2007-09
10.	Lohardrga Municipal Council	Lohardaga	2007-09
11.	Adityapur Municipal Council	East Singhbhoom	2007-09
12.	Gumla Nagar Panchayat	Gumla	2007-09
13.	Pakur Nagar Panchayat	Pakur	2007-09
14.	Koderma NAC	Koderma	2007-09

APPENDIX-III**Statement showing position of pending Surcharge cases pending in respect of selected Urban Local Bodies**

(Reference to: para 1.11, page 8)

(Rs in lakh)

Sl. No.	Name of ULBs	Period	No. of proposed Surcharge Cases	Amount involved
1.	Ranchi	2000-02	42	10.68
2.	Pakur	2001-02	6	2.51
3.	Godda	2001-02	4	1.55
4.	Mihijam	2001-02	3	14.00
5.	Madhupur	2004-09	12	3.42
6.	Jugsalai	2002-03	1	0.53
7.	Lohardaga	2002-06	5	13.95
8.	Khunti	2003-04	1	0.26
9.	Jharia	2003-06	5	67.80
10.	Chas	2003-04	18	12.26
11.	Garhwa	2004-05	10	3.91
12.	Jamtara	2004-05	1	2.75
13.	Hazaribagh	2005-06	3	0.50
14.	Gumla	2005-09	6	5.41
15.	Medininagar	2005-06	1	0.52
16.	Simdega	2006-07	1	0.02
17.	Dhanbad	2006-07	2	0.90
18.	Giridih	2008-09	2	0.04
19.	Sahebganj	2007-08	1	0.25
20.	Chaibasa	2006-07	1	0.75
21.	Chakradharpur	2009-10	1	0.72
Total			126	142.73

APPENDIX-IV

Statement showing Result of Audit
(Reference to: para 1.12, page 9)

(Rs in lakh)

Sl. No.	Name of ULBs	Period of Audit	Amount suggested for recovery	Amount recovered at the instance of audit	Amount held under objection
1.	Deoghar	2007-09	284.39	1.10	72.92
2.	Dumka	2007-09	82.28	0.03	1.92
3.	Sahebganj	2007-09	15.74	0.15	26.70
4.	Medininagar	2007-09	24.60	0.22	86.88
5.	Madhupur	2007-09	3.88	0.47	12.99
6.	Jugsalai	2007-09	3.93	0.03	21.69
7.	Chaibasa	2008-09	87.40	Nil	5.03
8.	Jhumri Tilaiya	2007-09	11.39	0.08	21.02
9.	Jamshedpur	2007-09	55.65	Nil	384.81
10.	Lohardaga	2007-09	163.38	0.96	222.16
11.	Adityapur	2007-09	9.64	0.89	31.99
12.	Gumla	2007-09	13.98	0.03	70.56
13.	Pakur	2007-09	8.76	0.02	132.27
14.	Koderma	2007-09	3.05	Nil	4.51
Total			768.07	3.98	1095.45

APPENDIX-V**Statement showing position of Non-Recurring Grants & Loans received for development purposes during 2007-09.**

(Reference to: para 2.5.1; page 16)

(Rs in crore)

Sl. No.	Name of ULBs	Period	Opening Balance	Grants	Loans	Total	Grant & Loan spent	Closing Balance as on 31March	Percentage of utilization
1.	Deoghar	2007-09	14.12	27.13	10.10	51.35	20.35	31.00	39.63
2.	Dumka	2007-09	15.78	8.97	18.75	43.50	30.49	13.01	70.10
3.	Sahebganj	2007-09	4.76	5.72	1.25	11.73	1.87	9.86	15.94
4.	Medininagar	2007-09	7.08	3.13	1.51	11.72	1.73	9.99	14.77
5.	Madhupur	2007-09	1.56	1.95	0.67	4.18	1.79	2.39	42.83
6.	Jugsalai	2007-09	1.42	2.68	5.98	10.08	8.92	1.16	88.50
7.	Chaibasa	2008-09	3.45	1.98	1.15	6.58	1.99	4.59	30.25
8.	Jhumri Tilaiya	2007-09	2.78	2.60	4.52	9.90	3.59	6.31	36.26
9.	Jamshedpur	2007-09	18.68	9.94	12.92	41.54	23.85	17.69	57.41
10.	Lohardaga	2007-09	9.75	2.67	2.53	14.95	7.65	7.30	51.17
11.	Adityapur	2007-09	3.23	2.08	1.35	6.66	1.87	4.79	28.08
12.	Gumla	2007-09	4.12	6.00	2.06	12.18	5.57	6.61	45.73
13.	Pakur	2007-09	5.45	3.55	2.65	11.65	6.08	5.57	52.19
14.	Koderma	2007-09	1.50	1.41	0.88	3.79	1.40	2.39	36.93
Total			93.68	79.81	66.32	239.81	117.15	122.66	48.86

APPENDIX-VI

Statement showing position of Outstanding Advances.

(Reference to: para 2.6.8 , page 22)

(Rs in lakh)

Sl.No.	Name of ULBs	Position as of 31st March	Amount of Advances outstanding
1.	Deoghar	2009	37.88
2.	Dumka	2009	0.60
3.	Sahebganj	2009	2.50
4.	Medininagar	2009	10.59
5.	Madhupur	2009	40.44
6.	Jugsalai	2009	1.26
7.	Chaibasa	2009	3.85
8.	Jhumri Tilaiya	2009	37.90
9.	Jamshedpur	2009	43.29
10.	Lohardaga	2009	215.89
11.	Adityapur	2009	133.59
12.	Gumla	2009	150.27
13.	Koderma	2009	10.68
	Total		688.74

APPENDIX-VII**Statement showing arrears of Holding tax.**

(Reference to: para 3.1; page 28)

(Rs in lakh)

Sl. No.	Name of ULBs	Period	Arrear Demand	Current Demand	Total Demand	Collection	Arrear	Percentage of Collection
1.	Deoghar	2008-09	106.97	64.62	171.59	85.71	85.88	49.95
2.	Dumka	2008-09	26.97	17.09	44.06	9.61	34.95	21.81
3.	Sahebganj	2008-09	NA	NA	165.12	10.94	154.18	6.63
4.	Medininagar	2008-09	43.25	22.40	65.65	19.59	46.06	29.84
5.	Madhupur	2008-09	15.69	10.34	26.03	8.64	17.39	33.19
6.	Chaibasa	2008-09	61.94	23.81	85.75	27.26	58.49	31.79
7.	Jhumri Tilaiya	2008-09	28.78	17.03	45.81	14.42	31.39	31.48
8.	Lohardaga	2008-09	9.64	12.25	21.89	13.46	8.43	61.49
9.	Adityapur	2008-09	359.62	53.27	412.89	9.51	403.38	2.31
10.	Gumla	2008-09	5.29	14.00	19.29	6.13	13.16	31.78
11.	Pakur	2008-09	4.91	4.07	8.98	3.53	5.45	39.31
Total			NA	NA	1067.06	208.80	858.76	19.57

APPENDIX-VIII

**Statement showing loss due to non-revision of Annual value of Holdings of
Railway Buildings by the Madhupur Municipal Council
(Reference to: para 3.3; page 29)**

Holding No 219

(in Rs)

Fin Year	Annual valuation of Holding No 219	10 % of the Annual Value (which should have been added in the Annual Value)	Annual valuation after increase of 10% upto 2003-04	Holding Tax @ 7% which should have been realized	Holding tax realized	Balance to be realised
1996-97	2,66,10,581	26,61,058	2,92,71,639	20,49,015	18,62,740	1,86,275
1997-98	2,92,71,639	29,27,164	3,21,98,803	22,53,916	18,62,740	3,91,176
1998-99	3,21,98,803	32,19,880	3,54,18,683	24,79,308	18,62,740	6,16,568
1999-00	3,54,18,683	35,41,868	3,89,60,551	27,27,239	18,62,740	8,64,499
2000-01	3,89,60,551	38,96,055	4,28,56,606	29,99,962	18,62,740	11,37,222
2001-02	4,28,56,606	42,85,660	4,71,42,267	32,99,959	18,62,740	14,37,219
2002-03	4,71,42,267	47,14,227	5,18,56,494	36,29,955	18,62,740	17,67,215
2003-04	5,18,56,494	51,85,649	5,70,42,143	39,92,950	18,62,740	21,30,210
Sub-Total						85,30,384

Fin Year	Annual valuation of Holding No 219	7 % of the Annual Value (which should have been added in the Annual Value)	Annual valuation after increase of 7% upto 2003-04	Holding Tax @ 7% which should have been realized	Holding tax realized	Balance to be realised
2004-05	5,70,42,143	39,92,950	6,10,35,093	42,72,457	18,62,740	24,09,717
2005-06	6,10,35,093	42,72,457	6,53,07,550	45,71,529	18,62,740	27,08,788
2006-07	6,53,07,550	45,71,529	6,98,79,079	48,91,536	18,62,740	31,28,796
2007-08	6,98,79,079	48,91,536	7,47,70,615	52,33,943	18,62,740	33,71,203
2008-09	7,47,70,615	52,33,943	8,00,04,558	56,00,319	18,62,740	37,37,579
Sub-Total						1,53,56,083
Total						2,38,86,467

Holding No 217

Fin Year	Annual valuation of Holding No 217	10 % of the Annual Value (which should have been added in the Annual Value)	Annual valuation after increase of 10% upto 2003-04	Holding Tax @ 7% which should have been realized	Holding tax realized	Balance to be realised
1996-97	98,939	9,894	1,08,833	7,618	6,925	693
1997-98	1,08,833	10,883	1,19,716	8,380	6,925	1,455
1998-99	1,19,716	11,972	1,31,688	9,218	6,925	2,293
1999-00	1,31,688	13,169	1,44,857	10,140	6,925	3,215
2000-01	1,44,857	14,486	1,59,343	11,154	6,925	4,229
2001-02	1,59,343	15,934	1,75,277	12,269	6,925	5,344
2002-03	1,75,277	17,528	1,92,805	13,496	6,925	6,571
2003-04	1,92,805	19,281	2,12,086	14,846	6,925	7,921
Sub-Total						31,721

Fin Year	Annual valuation of Holding No 217	7 % of the Annual Value (which should have been added in the Annual Value)	Annual valuation after increase of 7% upto 2003-04	Holding Tax @ 7% which should have been realized	Holding tax realized	Balance to be realized
2004-05	2,12,086	14,846	2,26,932	15,885	6,925	8,960
2005-06	2,26,932	15,885	2,42,817	16,997	6,925	10,072
2006-07	2,42,817	16,997	2,59,814	18,187	6,925	11,262
2007-08	2,59,814	18,187	2,78,001	19,460	6,925	12,535
2008-09	2,78,001	19,460	2,97,461	20,822	6,925	13,897
Sub-Total						56,726
Total						88,447

Holding No 218

Fin Year	Annual valuation of Holding No 218	10 % of the Annual Value (which should have been added in the Annual Value)	Annual valuation after increase of 10% upto 2003-04	Holding Tax @ 7% which should have been realized	Holding tax realized	Balance to be realised
1996-97	95,986	9,599	1,05,585	7,391	6,719	672
1997-98	1,05,585	10,559	1,16,144	8,130	6,719	1,411
1998-99	1,16,144	11,614	1,27,758	8,943	6,719	2,224
1999-00	1,27,758	12,776	1,40,534	9,837	6,719	3,118
2000-01	1,40,534	14,053	1,54,587	10,821	6,719	4,102
2001-02	1,54,587	15,459	1,70,046	11,903	6,719	5,184
2002-03	1,70,046	17,005	1,87,051	13,094	6,719	6,375
2003-04	1,87,051	18,705	2,05,756	14,403	6,719	7,684
Sub-Total						30,770

Fin Year	Annual valuation of Holding No 218	7 % of the Annual Value (which should have been added in the Annual Value)	Annual valuation after increase of 7% upto 2003-04	Holding Tax @ 7% which should have been realized	Holding tax realized	Balance to be realized
2004-05	2,05,756	14,403	2,20,159	15,411	6,719	8,692
2005-06	2,20,159	15,411	2,35,570	16,490	6,719	9,771
2006-07	2,35,570	16,490	2,52,060	17,644	6,719	10,925
2007-08	252,060	17,644	2,69,704	18,879	6,719	12,160
2008-09	2,69,704	18,879	2,88,583	20,201	6,719	13,482
Sub-Total						55,030
Total						85,800

Abstract

Holding No 219 — Rs 2,38,86,467/-
Holding No 217 — Rs 88,447/-
Holding No 218 — Rs 85,800/-
Grand Total— Rs 2,40,60,714/-

APPENDIX-IX

Statement showing list of Receipt Books not produced before audit.
(Reference to: para 3.5, page 31)

Sl.No.	Name of ULBs	Receipt Book	Date of issue of Books.	To whom issued (S/Sri)	No. of Books	Type of Receipt Books	
1.	Deoghar	1701-1800	5.11.07	Prakash Bhardwaj	01	Holding	
		6001-6100	17.6.08	Rajeshwar Mishra	01	Holding	
		201-300	26.11.08	Ajay Kumar	01	Miscellaneous	
		1001-1100	7.2.09	Badri Narayan Jha	01	Miscellaneous	
		9801-9900	22.8.07	Shankar Nath Jha		Miscellaneous	
		1401-1500	6.5.05	Shankar Nath Jha		Miscellaneous	
		1701-1800	6.5.05	Shankar Nath Jha		Miscellaneous	
		1801-1900	6.5.05	Shankar Nath Jha		Miscellaneous	
		2501-2800	4.8.05	Shankar Nath Jha	07	Miscellaneous	
		3201-3300	5.9.05	Balanand Jha	01	Miscellaneous	
		301-400	NA	Shyam Nath Mishra	01		
			Total			13	
2.	Madhupur	4001-4400	31.3.04	Madan Mohan Prasad	04	Bus stand	
		2901-3200	31.3.04	Madan Mohan Prasad	03	Bus stand	
		901-1000	31.1.08	SK Dubey	01	Professional tax	
		3701-3800	6.8.02	SK Dubey	01	Holding	
		901-1000	31.12.08	Asim Ansari, TC	01	Holding	
		3101-3200	Not issued	IBP Singh, Heat clerk		Nazir Receipt	
		4801-4900	Not issued	IBP Singh, Heat clerk		Nazir Receipt	
		5601-5700	Not issued	IBP Singh, Heat clerk		Nazir Receipt	
		8101-8200	Not issued	IBP Singh, Heat clerk		Nazir Receipt	
		9201-9300	Not issued	IBP Singh, Heat clerk		Nazir Receipt	
		9301-9400	Not issued	IBP Singh, Heat clerk		Nazir Receipt	
		9601-9700	Not issued	IBP Singh, Heat clerk	07	Nazir Receipt	
	Total			17			
3.	Jugsalai	101-200	20.3.07	Anil Kumar		Miscellaneous	
		401-500	23.4.07	Anil Kumar	02	Miscellaneous	
	Total			02			
4.	Gumla	551-600	NA	NA	01	Miscellaneous	
		2101-2200	NA	NA	01	Miscellaneous	
		2201-2300	NA	NA	01	Miscellaneous	
		3501-3600	NA	NA	01	Miscellaneous	
		801-850	NA	NA	01	Holding	
		01-400	NA	NA	04	Vegetable Market	
		801-900	NA	NA	01	Vegetable Market	
		1101-1200	NA	NA	01	Vegetable Market	
		1801-1900	NA	NA	01	Vegetable Market	
		2001-2200	NA	NA	02	Vegetable Market	
		2401-2500	NA	NA	01	Water Tax	
		01-300	NA	NA	03	Water Tax	
		801-900	NA	NA	01	Water Tax	
			Total			19	
			Grand Total			51	

APPENDIX-X**Statement showing cost of materials paid on Hand Receipts**
(Reference to: para 5.3, page 43)

(In Rupees)

Sl. No.	Name of Scheme	Executing Agent (S/Sri)	Chips		Sand		Bricks		MS Rod / Cement/Mooram		Total Amount
			Qty. (in Cum)	Amount	Qty. (in Cum)	Amount	Qty. (Nos.)	Amount	Qty.	Amount	
Sahebganj											
1	Construction of four seater Urinals at Wd No-11	Laxman Prasad Tati	-	900	-	1800	-	1144	-	-	3844
Total											3844
Jugsalai											
2	Drain in Ashraf House to Ahmad Raza House	Khiod Ch. Mahto	-	4,698	-	2,559	-	7,025	-	272	14,554
3	Drain in Toti Bhai House to National School	Brihaspati Sardar	-	9,663	-	5,772	-	26,869	-	583	42,887
4	Drain in Masjid Miraz to Gulfam House	Sudhir Kr. Singh	-	6,392	-	4,065	-	18,628	-	385	29,470
Total											86911
Jhumri Tilaiya											
5	Drain from Addi Bangla Road to NH-31 Bye Pass Road (Scheme No 13/07-08)	Departmental	1000	2,100	2700	17,550	42,250	1,05,625	-	-	1,25,275
6	PCC path at Tulsi Yadav house to Wd No 3 (Scheme No 7/07-08)	Departmental	3800	91,200	4800	33,600	31,000	86,800	3900	11,700	2,23,300
7	Drain from Dr. Suresh Singh's house to Bye Pass chowk (Scheme No 3/07-08)	Departmental	1060	24,660	3500	25,000	54,500	1,22,800	-	-	1,72,460
8	Drain from Shiv Mandir to culvert Pitch Road (Scheme No 18/07-08)	Departmental	907	21,117	2276	17,408	37,678	94,195	-	-	1,32,720
9	Drain from B. Singh house to Madhusudan's house (Scheme No 17/07-08)	Departmental	1100	23,650	3100	23,250	51,000	1,22,400	-	-	1,69,300
10	Drain from B. Singh house to N. Madi's house (Scheme No 12/07-08)	Departmental	1100	23,100	2900	18,850	46,900	1,07,870	-	-	1,49,820
11	Construction of pond at Raja Mohalla Bhelwa (Scheme No 2/07-08)	Departmental	2100	44,100	4700	30,550	52,000	1,14,400	-	-	1,89,050
12	Drain construction from Kali Mandir to Nala (Scheme No 10/07-08)	Departmental	400	8400	1300	8450	20500	45100	-	-	61950
Total											12,23,875
Grand Total											13,14,630

APPENDIX-XI

**Statement showing details of payment made to M/S IVRCL Infrastructure & Projects Limited, Hyderabad on account of augmentation & re-organisation of Deoghar Urban Water Supply Scheme
(Reference to: para 6.7, page 52)**

Zone I						
Raw water/clear water Rising main(D.I. K-9 pipe)						
Sl. No.	Description of item	Quantity executed (as per MB)	Rate per meter	Value (Rs.)	Amount paid (Rs.)	Percentage of payment
1	Supply-150mm Dia	1050M	1134.87	11,91,613.50	9,53,290.80	80%
2	-do- -300mm	200M	2534.21	5,06,842.00	4,05,473.60	80%
3	-do- -350mm	500M	3183.74	15,91,870.00	12,73,496.00	80%
4	Laying-350mm	474M	3183.74	15,09,092.00	3,01,818.55	20%
Total					29,34,078.95	
Distribution main (D.I. K-7 pipe)						
5	Supply-100mm Dia	20196.5M	693.84	1,40,13,139.56	1,12,10,511.65	80%
6	Laying-100mm	23514.5M	693.84	1,63,15,300.68	32,63,060.14	20%
7	Supply-150mm	709.5M	1003.94	7,12,295.43	7,12,295.43	100%
8	Laying-150mm	2150.5M	1003.94	21,58,972.97	4,31,794.59	20%
9	Supply-150mm	2219M	1003.94	22,27,742.86	17,82,194.29	80%
10	-do- -200mm	938M	1352.34	12,68,494.92	10,14,795.94	80%
11	Laying-200mm	821.5M	1352.34	11,10,947.31	2,22,189.46	20%
12	Supply-250mm	3385M	1509.60	61,25,496.00	49,00,396.80	80%
13	Laying-250mm	1289M	1809.60	23,32,574.40	4,66,514.88	20%
14	-do- -350mm	156M	2940.10	4,58,655.60	91,731.12	20%
15	-do- -400mm	230M	3595.38	8,26,937.40	1,65,387.48	20%
16	-do- -500mm	48M	5117.55	2,45,642.45	49,128.49	20%
Total					2,43,10,000.27	

Zone II						
Raw water Rising main (D.I. K-9 pipe)						
17	Supply -250mm	3484.5M	2005.64	69,90,658.22	55,92,526.58	80%
18	-do- -300mm	50M	2534.21	1,26,710.50	1,01,368.40	80%
19	Laying -350mm	2189M	3183.74	69,69,206.86	13,93,841.37	20%
20	Supply -350mm	2595.5M	3183.74	82,63,397.17	66,10,717.74	80%
21	-do- -450mm	10273.5M	4613.22	4,73,93,915.67	3,79,15,132.54	80%
22	Laying -450mm	2578M	4613.22	1,18,92,881.16	23,78,576.23	20%
Total					5,39,92,162.86	

Distribution main (D.I. K-7 pipe)						
23	Supply -100mm	90544.5M	693.84	6,28,23,395.88	5,02,58,716.70	80%
24	Laying -100mm	60406.5M	693.84	4,19,12,445.96	83,82,489.19	20%
25	Supply -150mm	3530.5M	1003.94	35,44,410.17	28,35,528.14	80%
26	Laying -150mm	2851M	1003.94	28,62,232.94	5,72,446.59	20%
27	Supply -200mm	4943.5M	1352.34	66,85,292.79	53,48,234.23	80%
28	Laying -200mm	770.5M	1352.34	10,41,977.97	2,08,395.59	20%
29	Supply -250mm	5154M	1809.60	93,26,678.40	74,61,342.72	80%
30	Laying -250mm	4469M	1809.60	80,87,102.40	16,17,420.48	20%
31	Supply -300mm	5470M	2316.38	1,26,70,598.60	1,01,36,478.88	80%
32	Laying -300mm	3035.5M	2316.38	70,31,371.49	14,06,274.30	20%
33	Supply -350mm	1553M	2940.10	45,65,975.30	36,52,780.24	80%
34	-do- -400mm	1984M	3595.38	71,33,233.92	57,06,587.14	80%
35	-do- -450mm	1702M	4318.95	73,50,852.90	58,80,682.32	80%
36	Laying -450mm	1416M	4318.95	61,15,633.00	12,23,126.64	20%
37	Supply -500mm	636M	5117.55	32,54,761.80	26,03,809.44	80%
Total					10,72,94,312.60	
250mm dia MS pipeline as common raising main connecting 10 nos. of river bed tube well to river bank sump						
38	Providing & laying-250mm	1498M	3000.00	44,94,000.00	35,95,200.00	80%

Abstract of different pipes**Rs.**

Total rising main payment -

5,69,26,241.81

Total distribution main payment-

13,16,04,312.87

Total MS pipe common rising main payment-

35,95,200.00