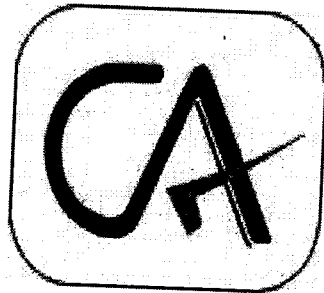


**Internal Audit Report for the  
Year Ended 31st March 2016**

**AURANGABAD NAGAR  
PARISHAD**

By



**Kumar Kishor & Chandra**  
Chartered Accountants

FLAT NO:301 SIDHIVINAYAK APPARTMENT, PS:DANAPUR PLOT NO-1403 NEAR  
SAINIK COLONY, "T" POINT OF GOLA ROAD, PATNA 801503

E-mail : Kumarkishorchandra@gmail.com

Mobile No : +91-9873287582



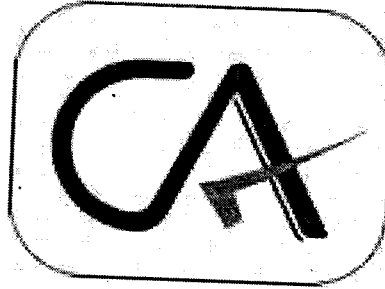
**Kumar Kishor & Chandra**  
Chartered Accountants

**INTERNAL AUDIT REPORT  
FOR THE YEAR ENDING 31<sup>ST</sup> MARCH, 2016**

**OF**

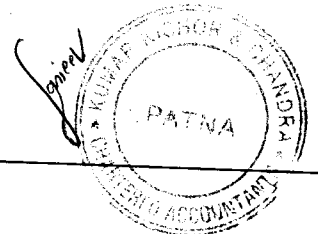
**AURANGABAD NAGAR PARISAD**

**Conducted By**



**KUMAR KISHOR & CHANDRA**  
Chartered Accountants

Flat No-301, Sidhivinayak Apartment, P.S:-Danapur, Plot No-1403, Near Sainik  
Colony, Gola Road, Patna-801503  
Telephone – 0612-2521043/42; e-mail: [kumarkishorchandra@gmail.com](mailto:kumarkishorchandra@gmail.com)  
Offices : Delhi , Lucknow & Durg





**Executive Summary**

To,

**The Director/ P. S.**  
**UD & HD,**  
**Vikash Bhawan, New Secretariat,**  
**Patna (Bihar).**

Dear Sir,

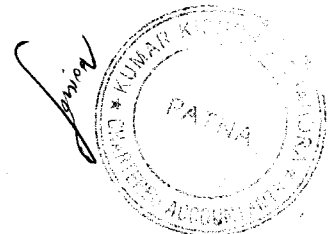
**Sub: Internal Audit Report of AURANGABAD NAGAR PARISAD for the Period 01<sup>st</sup> April, 2015 to 31<sup>st</sup> March 2016.**

In terms of our appointment letter no. SPUR-PMU/194/IA-140ULBs&SLMA/S-5/KKC/2016/127/38, Dated 05/04/2016 as an internal auditor of **Aurangabad Nagar Parisad** for the Period starting from **01.04.2015 to 31.03.2016**. We started the work as an internal auditor of Nagar Parishad from April 2016.

We have conducted our audit in accordance with the Standards on Internal Auditing (SIA) issued by the Institute of Chartered Accountants of India. These Standards require that we plan and perform the internal audit in such manner so that to cover all these scope, coverage and resources including planning with respect to time and resources to be used. An internal audit includes examining every aspect of the organization as per the Terms of Reference and to the extent as provided in the scope of Internal Audit. Besides, this being an internal audit, it also covers the extensive scope as specified by the management of the organization in the engagement letter. The Salient Points of the scope covered by our internal audit are as follows:

- i) The effectiveness of accounting system and related internal controls.
- ii) The operational Efficiency of the information system and the effectiveness of the related controls (viz. administrative controls, procedural controls, and system controls).
- iii) Compliance with the legal and statutory requirements.

More over, our scope of examination also covered the requirements of the specific points as spelled out by the management of UD & HD. The resultant and recommendations of our internal audit are set out in scope of audit.

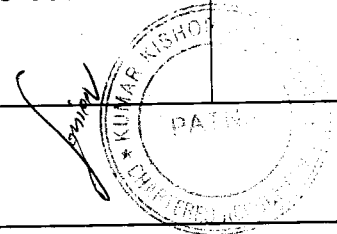




**Part-A**

**Results and Findings related to monetary implication which require immediate action :**

S. No	Area	Results, Findings and Comments	Management Comment
1.	<b><u>Holding Tax</u></b>	<p><b><u>Finding:-</u></b></p> <ul style="list-style-type: none"><li>• Revenue collection process is not satisfactory, In case of housing taxes internal control position is not adequate, We have observed that House Tax collected by Tax collector was not deposited on the same date or day after tomorrow but it is being <b>deposited after a week or fortnight</b> in some cases as per collection register maintained by the Tax Collector.</li><li>• During the period up to March 2016, total collection of holding tax including arrears) was Rs. 61,61,249/- as against target for the year was Rs. 1,89,18,000/-. In terms of collection percentage it is 32.57 % for the financial year 2015-16. Tax collection percentage clearly show that Performance of ULB is not satisfactory.</li></ul> <p>(For Detail please refer page number 14<sup>th</sup> of the Report).</p> <p><b><u>Recommendations:-</u></b></p> <ul style="list-style-type: none"><li>• As per BMAR rule 27, Every tax collector shall invariably remit his collections (in cash and/or cheques) to Cashier daily before 4.30 PM. Failure of collector(s) to remit collections to Cashier before 4.30 P.M. on same day shall attract disciplinary action, which may include <b>fine up to a sum of five thousand rupees</b>.</li><li>• It is recommended that ULB should follow adequate revenue collection procedure and requires to give more focus on revenue collection.</li><li>• There is huge gap between target and actual collection. There is an urgent need to improve the system of assessment where more scientific method like GIS technologies should be used for the assessment of the property.</li></ul>	





**2. Rental Income**

**Finding:-**

- It has been observed that the ULB is not maintaining any separate register for demand and collection of SABAJI BAZAR Rent.
- During the course of audit we observed that most of shopkeeper/tenant not paid outstanding rent since last three to four years, details of such outstanding shown below.
- Outstanding rent as on 31<sup>st</sup> March 2016 is a Rs. 3,96,579/-

S. NO.	Market Name	Total Amount Outstanding as on 31 <sup>st</sup> March 2016. (Rs.)
1.	SABAJI BAZAR	3,96,579/-
2.	Other Market - Detail not available	-
	Total	3,96,579/-

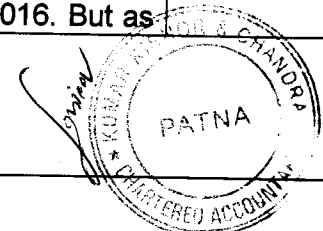
(For Detail please refer page number 16<sup>th</sup> of the Report).

**Recommendation :**

- It is recommended that ULB should follow adequate revenue collection procedure and requires to give more focus on rent collection.

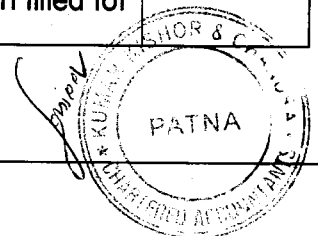
**3 Statutory Dues:**

- During the course of audit observed that Nagar Parishad has been deducted/collected Tax from different parties according to provision of income tax and this amount has been deposited in government account on 28<sup>th</sup> of March 2016, However Due date as per Provision of Income tax Act 1961 TDS deducted During month should be deposited 7<sup>th</sup> of next Month except for the month of March, TDS deducted during the month of March should deposited 30<sup>th</sup> April. However Nagar Parishad Aurangabad paid entire TDS deducted during year on a single payment of Rs. 1,06,379 on 28<sup>th</sup> of March 2016
- Vat has been collected from the parties according to the provisions of Bihar-VAT However same is being deposited in the proper account of Government on 28<sup>th</sup> of March 2016. But as





		<p>per provision of Bihar VAT Act 2007, Vat deducted/ collected during the month should deposited with Bihar Government 15<sup>th</sup> of Next Month however actual date of Deposit of Vat deducted During financial Year 2015- 16 28<sup>th</sup> of March 2016 Rs. 43,12,903 i.e. Annual basis. So all vat deducted/ collected late deposited by the Aurangabad Nagar Parishad.</p> <ul style="list-style-type: none"><li>• Outstanding Labour cess of Rs.15,25,677 since 2014 -15 and During year 2015-16 total deduction from various Vendor of Rs.8,06,730 but the same has been deposited in the proper government account on 28<sup>th</sup> of March 2016 i.e. all the Payment made by Nagar Parishad Aurangabad would Late.</li><li>• Royalty has been collected from Vendor or contractor during the Financial Year 2015-16 but the same is being deposited in the proper account of government on 28<sup>th</sup> March 2016 Rs. 17,69,945 i.e. Annual basis however it should be deposited Quarterly Basis. So The Payment of royalty deducted during the Financial year 2015-16 would be late.</li></ul> <p>(For Detail please refer page number 22<sup>nd</sup> of the Report).</p> <p><b>Recommendation :</b></p> <ul style="list-style-type: none"><li>• It is recommended that ULB should deposit all statutory dues to concern department on time to avoid interest and penalty.</li></ul>	
4.	<b>Mobile Tower Tax:</b>	<p><b>Finding:-</b></p> <ul style="list-style-type: none"><li>• As per verification of register, observed that total outstanding on mobile tower since 2008-09 is Rs. 16,10,000/- for which no proper recovery action is being taken by the Nagar Parishad.</li></ul> <p>(For Detail please refer page number 19<sup>th</sup> of the Report).</p> <p><b>Recommendation :</b></p> <ul style="list-style-type: none"><li>• Necessary action is require to collect the Tower Tax revenue by Nagar Parishad to avoid the revenue losses.</li></ul>	
5.	<b>TDS and VAT</b>	<ul style="list-style-type: none"><li>• We have observed that TDS and Vat return has not been filled for</li></ul>	

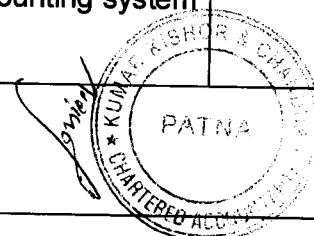




<b>Return</b>	the financial year by the Nagar Parishad.	
	<b><u>Recommendation :</u></b> <ul style="list-style-type: none"><li>It is recommended that all Return should be file to concern department without further delay.</li></ul>	

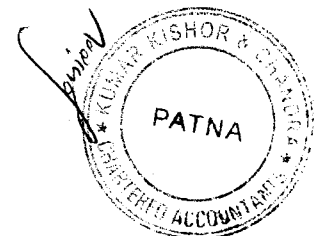
**Results and Findings related to non monetary implication :**

<b>Sl. No.</b>	<b>Area</b>	<b><u>Findings and Recommendations:-</u></b>	<b><u>Management Comment.</u></b>
<b>1</b>	<b><u>Bank Reconciliation</u></b>	<b><u>Finding :-</u></b> <ul style="list-style-type: none"><li>During course of audit we observed that Nagar Parishad not prepared Bank reconciliation statement on monthly basis.</li><li>Some of the bank accounts are non operative and their passbook is also not updated. Accordingly we have given the balance appeared in the pass book.</li></ul> <p>(For Detail please refer page number 10<sup>th</sup> of the Report).</p> <b><u>Recommendation :</u></b> <ul style="list-style-type: none"><li>It is suggest that Nagar Parishad should prepared bank reconciliation statement for all banks on time to prevent the revenue leakage and better management fund. proper transaction of bank and prevent any possible causes of revenue leakage.</li><li>All banks account should reconcile to reflect proper transaction of bank and prevent any possible causes of revenue leakage.</li></ul>	
<b>2</b>	<b><u>Double Entry Accounting System</u></b>	<ul style="list-style-type: none"><li>Accounting at the Nagar Parishad is not being done properly as the accounting for the current financial year is not updated at all. Double accounting system is still not in place. Nagar Parishad officials are not so concern about the implementation of double entry accounting system. This is a matter of concern.</li><li>To reflect actual financial position of Nagar Parishad Proper implementation /Updation of double entry accounting system is required.</li></ul>	





3.	<u>Revenue Collection:</u>	<u>Finding :-</u> <ul style="list-style-type: none"><li>Revenue collection process is not satisfactory, In case of housing taxes, Mobile Tower Tax, Trade License Fee and Collection of Shop Rent, internal control position is not adequate, We have also observed that House Tax collected by Tax collector was not deposited on the same date or day after tomorrow but it is being deposited after a week.</li><li>It is observed that not adequate collection performance achieve by tax collection team as per given target. It is recommended to give more focus on revenue collection by tax collector team and Top Management of ULB.</li></ul>	
4	Books Registers.	<u>Finding :-</u> <ul style="list-style-type: none"><li>It has been observed that the following Forms / Registers / Books were not maintained by the Nagar Parishad.<ol style="list-style-type: none"><li>Fixed Assets register.</li><li>Tax Assessment register.</li><li>Vacant Land Tax Demand Register.</li><li>Advertisement tax Demand / Collection register.</li><li>Register of Revision petitions.</li><li>Register of Appeals.</li><li>Register of suit file.</li><li>Cheque issue Register .</li><li>Demand Register of Property Tax .</li><li>Demand Register of Shop Rent.</li><li>Demand of Tower Tax.</li></ol></li></ul> <u>Recommendation :</u> <ul style="list-style-type: none"><li>The Nagar Parishad should maintain the required books / register as required by Municipal Accounting Manual prepared under Sec 87 of Bihar Municipal Act, 2007.</li></ul>	
5.	<u>Detail of Legal Cases Pending as on March'15 :</u>	<ul style="list-style-type: none"><li>Some of cases pending since 2013 and status shown "Documents submitted to Advocate to prepare answer"</li><li>Recommended that all the pending cases should be resolved as soon as possible.</li></ul>	







**: Over all Opinion.**

The Municipality is responsible for providing better conditions of habitation including supply of quality water, maintenance of roads, street light arrangement, conservancy works, construction and maintenance of drainage and sewerage works etc.

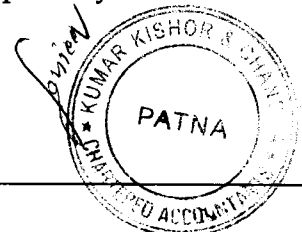
As per section 45 of Bihar Municipal Act, 2007,

1. Every Municipal shall -

- a) Provide on its own or arrange to provide through any agency the following core municipal services:-
  - i. Water-supply for domestic, industrial, and commercial purposes
  - ii. Drainage and sewerage,
  - iii. Solid waste management,
  - iv. Preparation of plans for development and social justice,
  - v. Communication systems, construction and maintenance of roads, footpaths, pedestrian, pathways, transportation terminals, both for passengers and goods, bridges, over-bridges, subways, ferries, and inland water transport system,
  - vi. Transport system accessories including traffic engineering schemes, street furniture, street lighting, parking areas, and bus stops,
  - vii. Community health and protection of environment including planting and caring of trees on road sides and elsewhere,
  - viii. Market and slaughter houses,
  - ix. Promotion of educational, sports and cultural activities, and
  - x. Aesthetic environment, and
- b) . Perform such other statutory and regulatory functions as may be provided by or under this act or under any other law for the time being in force.

**Functions assigned by the government**

As per section 46 of Bihar Municipal Act, 2007, The Municipality may, subject to the underwriting of the costs by, and approval of, the central government or the state Government, as the case may be, undertake any functions belonging to the function domain of the Central Government or the State Government, as the case may be, and such functions may include primary education, curative health, transport, supply of energy, arrangements for fire prevention and fire safety, and urban poverty alleviation.





**Opinion:**

Weak Internal Control on the Administration and collection of Municipal Taxes and Tower tax i.e., Non revision of Municipal Rates since Long /No effective system of timely survey and Assessment of New properties /Non availability of Centralize database of the House hold at the Circle level/ Full Dependency on the Tax Collectors for the Information on Dues and Assessee Ledgers / Calculation mistakes in Calculation of Tax /Penalty and interest / High Cash retention by the Tax Collectors. To improve and strengthen such system immediate need for Computerization of assessment, Collection and online Payment System is required.

**Management Comments :**

**Due to shortage of skilled Computer operator staff, and Tax Collector staff Timely collection of Revenue no possible .**

**Acknowledgement**

During the course of audit overall cooperation made by ULB was good and management acknowledge the finding of the report.

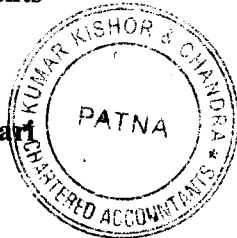
**For Kumar Kishor & Chandra**  
**Chartered Accountants**

*Sanjeev*  
**Sanjeev Kumar Tiwari**

**Partner**

**Date :**

**Place : Patna**



**Executive Officer**  
**Nagar Parishad, Aurangabad**



## Detailed Audit Report

### 1. Introduction :

The Internal Audit of Aurangabad Nagar Parishad covering the period from 1<sup>st</sup> April 2015 to 31<sup>st</sup> March 2016 was conducted by following persons under guidance of CA Sanjeev Kumar Tiwari.

- i) Sanjeev Kumar
- ii) Ram Balak Kumar

### 2. Administration :

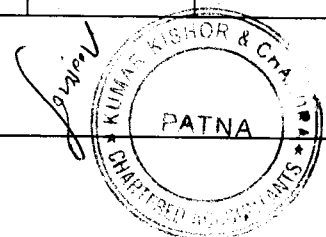
The Present body of the Aurangabad Nagar Parishad has taken charge on 28/08/2016. The incumbency in the key administrative and executive positions was as under :

<u>NAME</u>	<u>DESIGNATION</u>
SWETA GUPTA	CHAIRMAN
URMILA SINGH	VICE- CHAIRMAN
BIMAL KUMAR	EXECUTIVE OFFICER
CHANDRA BHUSHAN PRASAD	CASHIER
RAM JANAM SINGH	ACCOUNTANT

### 3. Review of outstanding audit paras:

Status of audit observations of pervious audit report is as under :

Sl. No.	Particulars of audit and date of Report.	Total No. of Audit Paras.	Total No. of Audit Paras necessary improvement/ Corrective measure is required	Total No. Audit Paras. Where recovery of cash is proposed	Total No. of Audit Paras. Where recovery of cash has been made	Total of recovery of recovery	Total no of outstanding para where no action has been taken	No. & dated Of compliance of report
1	2	3	4	5	6	7	8	9
1	406/ 2008-09	21	21	1	1	NA	NA	947/ 30.08.2010
2	740/ 2010-11	22	22	NA	NA	NA	NA	NA





**4. Finance**

**i. Budgetary provisions and expenditure for the last three years**

Year	2013-2014 (Actual)	2014-2015 (Actual)	Actual for current year 2015- 16	2015-2016 (Budgeted)
Final/ Revised budget	7,48,18,838 /-	17,75,83,350 /-	20,23,32,864/	33,02,85,500/-
Actual Expenditure	5,34,30,039/-	5,12,98,868/-	13,97,03,995 /	33,02,85,000/-
Savings(+)/Excess(- )	2,13,88,799 /-	+12,62,84,482/-	6,26,28,869/-	5,00/-

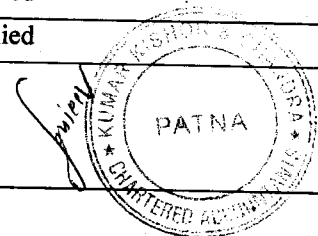
**ii. Volume of transactions**

Period	Budgeted (2015-16)	Actual {Previous Year (for one Year)2014-15}	Corresponding Period of Previous Year (2013-14) (Actual)	Actual for current year 2015- 16
Opening balance	25,47,35,201/-	12,84,50,719/-	10,70,61,920/-	25,47,35,201/-
Receipts	33,02,85,500 /-	17,75,83,350/-	7,48,18,838/-	20,23,32,864/
Total	35,57,60,701/-	30,60,34,069/-	18,18,80,758/-	45,70,68,065/-
Net expenditure	33,02,85,000 /-	5,12,98,868/-	5,34,30,039/-	13,97,03,995 /
Closing balance	<b>2,54,75,701/-</b>	<b>25,47,35,201/-</b>	<b>12,84,50,719/-</b>	31,73,64,070/-

**iii. Bank Reconciliation**

Nagar Parishad has separate bank accounts for each funds in different banks, details for the same with closing balance as on 31<sup>st</sup> March 2016 is given below:

S No	Fund Name	Account No/Bank Name	Closing Balance as on 31/03/2016 as per Pass Book	Closing Balance as on 31/03/2016 as per Cash Book	Remarks
1	BRGF	0502000100246963(PNB)	51,43,806/-	51,43,806/-	Tallied
2	BRGF	3135101001651(CENRA)	4,42,716/-	4,42,716/-	Tallied
3	14 <sup>TH</sup> FINANCE	32704788460(SBI)	61,94,866/-	NA	Cash book not Presented before us.
4	SLUM DEV FUND	1192104000026239(IDBI)	9,61,539/-	9,61,539/-	Tallied
5	SLUM DEV FUND	797500010013496(PNB)	3,22,18,216/-	3,22,18,216/-	Tallied





**Kumar Kishor & Chandra**  
**Chartered Accountants**

6	SJSRY	0502000100184186(PNB)	44,45,293/-	-	Cash book not Presented before us.
7	STATE YOUJNA	0502000100364241(PNB)	1,08,21,194/-	1,00,18,000/-	Cash book not Presented before us.
8	SBM	NA	NA	38,10,954/-	Cash book available but Bank book (pass book) not Presented before us.
9	AMRUT	NA	NA	4,70,466/-	Cash book available but Bank book (pass book) not Presented before us.
10	Treasury Pass Book		20,18,61,584/-	20,18,61,584/-	Tallied
11	RCD			1,77,90,000/-	Cash book available but Bank book (pass book) not Presented before us.

**Note:**

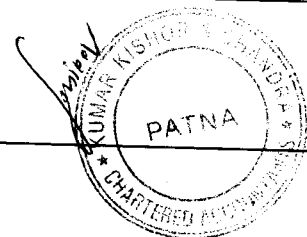
Some of the bank accounts are non operative. Accordingly we have given the balance appeared in the pass book.

**Recommendation :**

As per municipal accounting rules no. 69 sub section 9 any fund unutilized for the period of three years have to be returned to the state body. Fund must be utilized within specified time.

**iv. Revenue/Capital receipts :**

Period	Budgeted for current Year. (2015-16)	Previous year (for one year) (2014-15) Actual	Corresponding period of previous year (2013-14) Actual	Actual for current year (2015- 16)
<b>a) Own source</b>				
Property tax	2,34,15,000	20,76,965	20,30,785	63,51,249
Assigned revenue	2,85,00,000	4,26,21,777	96,61,029	2,50,24,182
<b>Others(fee and user charges)</b>				
• Rental Income from Municipal properties	26,20,000	14,53,978	16,56,320	23,08,914
• Fees & User Charges	13,20,500	1,97,471	10,91,270	10,27,300
• Other Income	15,00,000	11,25,000	5,68,322	-
• Interest Earned	1,00,000	10,59,256	-	10,86,272
• Sales & Hire Charges	3,30,000 58,70,500	1,09,125 39,44,830	2,68,371 35,84,283	56,042 44,78,528
<b>Total (a)</b>	<b>5,77,85,500</b>	<b>4,86,43,572</b>	<b>1,52,76,097</b>	<b>3,58,53,959</b>
<b>ADMINISTRATIVE AND SPECIFIC GRANT (SCHEME WISE)</b>				
• Salary & D.A. Grant 4th finance	1,50,00,000	2,01,74,492	1,41,80,057	-
• Apda Prabandhan (Purchase)	15,00,000	-	-	-
• Allowance Grant (Council Members)	5,00,000	4,35,600	1,45,200	-
• State Grant Under 5 <sup>th</sup> finance				4,17,28,183

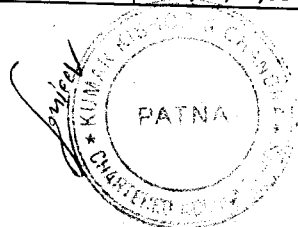




**Kumar Kishor & Chandra**  
**Chartered Accountants**

• Special Grants( Electricity 4 <sup>th</sup> finance)	1,50,00,000	28,82,072	20,25,724	-
• Other Revenue Grants (Public Hygenic 4 <sup>th</sup> Finance)	10,00,000	50,00,000	6,46,485	-
• E- Governance	10,00,000	6,80,000	-	-
• SWM ( Civic Amenities)				94,69,200
<b>Total (b)</b>	<b>3,40,00,000</b>	<b>2,91,72,164</b>	<b>1,69,97,466</b>	<b>5,11,97,383</b>
<b><u>Grants, Contribution For specific purposes</u></b>				
• <b>Capital Grant For Rajya Scheme (IHSDP Infra)</b>	1,00,00,000	1,05,78,000	-	-
• 13 <sup>th</sup> Finance	1,00,00,000	97,66,440	51,72,761	1,76,36,195
• 14 <sup>th</sup> Finance				2,38,61,911
• Swachh Bharat Mission				31,56,400
• Capital Grant under BRGF	70,00,000	38,22,354	8,15,239	22,03,356
• AMRUT				1,77,90,000
• IHSDP				1,05,78,000
• Apda Prabandhan(Purchase)	15,00,000	-	-	-
• Capital Grant under 4 <sup>th</sup> state Finance Commission	1,50,00,000	91,53,026	1,16,07,275	-
• Capital Grant Under SJSRY	50,00,000	43,33,000	-	9,00,000
• Water Supply Scheme	10,00,00,000	-	-	-
• Sewerage & Drainage	3,00,00,000	-	19,50,000	1,48,83,400
• Road & Bridges	3,00,00,000	1,72,65,625	30,00,000	-
• Slam Infrastructure Development	3,00,00,000	4,38,49,169	-	1,16,29,501
• Grant for Market Complex/Parks Playground/ Bus Stand( Smart Ashok Bhawan )	5,00,000	10,00,000	2,00,00,000	57,63,000
• others				6,879,759
<b>Total©</b>	<b>23,90,00,000</b>	<b>9,97,67,614</b>	<b>4,25,45,275</b>	<b>11,52,81,522</b>
<b>Grant Total (a+b+c)</b>	<b>33,07,85,500</b>	<b>17,75,83,350</b>	<b>7,48,18,838</b>	<b>20,23,32,864</b>

V. Status of implementation of Double Entry Accounting System :





**Kumar Kishor & Chandra**  
**Chartered Accountants**

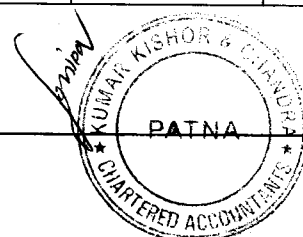
As per scrutiny of data and discussion with Nagar Parishad official double entry system is not implemented . No proper backup/tally data available at Nagar Parishad.

**VI. Status of Municipal Accounts Committee; if meeting is held :**  
Municipal Accounts Committee meeting not held by Nagar Parishad during the year.

**VII. Physical Verification of Properties tax.**

- Details of physical verification of holding given below.

Sl No	PID NO.	HOLDI NG NO.	Name of holder	WARD No.	Amount Charged as per Receipts	Amount as per physically verified.	Remarks
1	0301002469	283	SAMIR KUMAR	06	202`	202`	OK
2	0301001727	176/275	ARADHANA KUMARI	05	645	645	OK
3	0301002459	216	UDHA DEVI	25	535	535	OK
4	0301002457	69/120	RAGHUVVEER CHAUDHARY	25	55	55	OK
5	0301002456	47/120	RAM PRASAD CHAUDHARY	25	575	575	OK
6	0301002452	244	GANESH MAHTO	25	354	354	OK
7	0301000704	386	DEOPATI DEVI	07	473	473	OK
8	0301002081	190	INDU KUMARI	25	1707	1707	OK
9	0301002080	392/460	USHA KIRAN	16	827	827	OK
10	0301002079	3/14	SHAKUNTALA DEVI	07	3912	3912	OK
11	0301002078	260	SHAKUNTALA DEVI	07	11084	11084	OK
12	0301002432	201	SRIMATI DULARI DEVI	08	2251	2251	OK
13	0301002451	166/205	PUSHA DEVI	05	2514	2514	OK
14	0301000674	79	RAJ KUMAR	29	817	817	OK
15	0301002541	72/122	GUPTA KUMAR	01	1497.	1497.	OK
16	0301002538	236	SUSHMA DEVI	01	1010	1010	OK
17	0301000789	181/340	CHANDRAVATI DEVI	02	496	496	OK
18	0301002545	285	URMILA KUWAR	01	315	315	OK
19	0301002536	284	VIJAY KUMAR SINGHA	06	757	757	OK
20	0301001219	203/770	GEETA KUMARI SINGHA	08	380`	380`	OK
21	0301000855	496	SUNIL KUMAR SINGH	07	266	266	OK
22	0301002539	94	TILOTMA DEVI	04	3568	3568	OK
23	0301002540	235	SMT. TILITMA DEVI	06	1071	1071	OK
24	0301000872	194	SHYAM SUNDER DEVI	29	197	197	OK
25	0301002554	311	CHANDRADEEP BHAGAT	02	357	357	OK
26	0301001596	234/298	ISHWARI NATH PATHAK	05	605	605	OK
27	0301002561	288	SHAVITRI DEVI	02	745	745	OK
28	0301002557	237	JAYA DEVI	02	667	667	OK
29	0301002558	252	SHAMBHUNATH PATHAK	07	1026	1026	OK
30	0301002563	276	URMILA DEVI	33	1871	1871	OK
31	0301003242	101	ASHA DEVI	03	429	429	OK
32	0301003252	53/198	JANAK MAHTO	26	206	206	OK
33	0301003248	178	SARYU SINGH	27	1319	1319	OK





**Kumar Kishor & Chandra**  
**Chartered Accountants**

34	0301003246	220	SMT. GEETA DEVI	27	1658	1658	OK
35	0301001508	452/241	SHYAMSUNDAR PRASAD	29	345	345	OK
36	0301003188	78/79	JAGESHWAR RAM	31	488	488	OK
37	0301003196	241/224	KAMLESH KUMAR SINGH	01	517	517	OK
38	0301003259	90	RANJU DEVI	24	888	888	OK
39	0301003169	39/186	CHANDRADEO MAHTO	26	467	467	OK
40	0301000353	240	PRABHA DEVI	07	1328	1328	OK
41	0301003182	258	SUSHILA KUMARI	29	330	330	OK
42	0301003183	277	ABDUL HASAN	24	597	597	OK
43	0301003184	175	RAMYATAN YADAV	28	1300	1300	OK
44	0301003191	197	SHIV KUMARI DEVI	26	1416	1416	OK
45	0301003197	299	KAMLESH KUMAR	03	4207	4207	OK
46	0301000844	196	RAUSHAN KUMAR SINGH	04	269	269	OK
47	0301003505	10/C	SANJAY GUPTA	03	1114	1114	OK
48	0301003204	511/429	MANIKRAJ DEVI	7	501	501	OK
49	0301001109	113	PAWAN KUMAR	24	598	598	OK
50	0301003142	129/280	SUBHAGIYA DEVI	2	531	531	OK
51	0301000358	102	USHA SINHA	06	377	377	OK
52	0301000215	276	RAKESH KUMAR SINGH	06	937	937	OK
53	0301003168	39	BIHARI YADAV	06	3409	3409	OK
54	0301000222	446	SMT LILA DEVI	02	2040	2040	OK
55	0301003144	67	SMT. HIRDYA DEVI	06	1859	1859	OK
56	0301003159	310	KUMARI SHANTA SINGH	03	271	271	OK
57	0301003162	299	SMT. KUSUM DEVI	02	459	459	OK
58	0301000169	187	PREMNARAYAN SINGH	28	688	688	OK
59	0301000596	442	JANAKRAJ DEVI	05	548	548	OK
60	0301003059	785	RUBI DEVI	33	696	696	OK
61	0301001021	289	SAROJ KUMAR SINGH	04	966	966	OK
62	0301003052	265	KANTI DEVI	06	2525	2525	OK
63	0301003063	418	NIRMALA DEVI	03	580	580	OK
64	0301003045	286	VINA DEVI	33	1078	1078	OK
65	0301003079	17/89	RAM AUTWAR SAW	03	2821	2821	OK
66	0301001222	430	ANITA SINGH	05	7023	7023	OK
67	0301002136	307/351	ARJUN PARSAD SINGH	03	4314	4314	OK
68	0301001250	358	BIRENDRA KUMAR SINGH	5	1568	1568	OK
69	0301001250	226	RAMESH KUMAR SINGH	03	2550	2550	OK
70	0301002116	190	DHANANJAY KUMAR	33	1359	1359	OK
71	0301000425	39/92	NEELAM DEVI	03	705	705	OK
72	0301003208	199	AZMA KHATOON	13	1325	1325	OK
73	0301003117	95/318	MD.NASIRUDDIN ANSARI	18	635	635	OK
74	0301003228	53/471	MOHSEEN RAZA	21	1467	1467	OK
75	0301003224	15k	MD. SHAMIM	17	112	112	OK
76	0301001846	37/264	ABDUL RAZAK	22	1025	1025	OK
77	0301001848	30/450	TOUFIQUE AHMAD	21	932	932	OK
78	0301001850	41	TOUFIQUE AHMAD	21	497	497	OK
79	0301001857	151/373	BIBI SHERU NISHA	17	1146	1146	OK
80	0301001891	303	SATEYANDRA PRAJAPATI	23	603	603	OK

