

INTERNAL AUDIT REPORT OF NAGAR PANCHAYAT- BHAKHRI

SPUR-PMU (Samvardhan)

No..... 682

In Coming Date..... 08/9/16

For the Period from April-2014 to March - 2015

INTERNAL AUDIT CONDUCTED BY

THAKUR BHUWANESH & ASSOCIATES

Chartered Accountants

2nd Floor, Nathani Market

Sutapatti, Muzaffarpur

Bihar-842001

Audit Conducted from: 29th April'16 to 30th April'16

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NAGAR PARISHAD- BAKHRI (BEGUSARAI)**INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR 2014-15****INDEX**

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INTERNAL AUDITOR'S REPORT

Joint Secretary and
Additional Project Director
Urban Development & Housing
Department, Patna

We have conducted internal audit of the Books of Accounts and related document and vouchers of **Nagar Panchayat – Bakhri (ULB)** for the period of **1-4-2014 to 31-03-2015** in terms of agreement with UD&HD dated 21.03.2016. These Books of Accounts and related document and vouchers are the responsibility of Management. Our responsibility is to express an opinion on the Books of Accounts and related document and vouchers based on our audit.

We have conducted our audit in accordance with the **Standard on Internal Audit (SIA) formulated by ICAI**. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Books of Accounts and related document and vouchers are free from material misstatement. An audit includes examining, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our observations. The salient points of the scope covered by the internal audit are as follows:

1. The effectiveness of accounting system.
2. Compliance with the legal and statutory requirements.
3. Risk-based review and evaluation of the Internal Control.
4. Compliance of Bihar Municipal Act.
5. Compliance of Bihar Municipal Accounting Manual.

Moreover, our scope of examination also covered the requirements of the specific points as spelled out by the management of the Urban Development & Housing Department. The result and recommendations of our internal audit are set out in Scope, Observations and Annexure of our report.

The statutory auditor of the Urban Development & Housing Department expresses opinion as to the true and fair view of the financial statements. We have not expressed any opinion on the financial statements and accordingly, this report should not be constructed as our opinion on the financial statements.

For Thakur Bhuwanesh & Associates

Chartered Accountants.

FRN: 019690N


(CA. Rajesh Kumar Jha)

Partner

M.NO. 412318

Date: 2nd May'2016

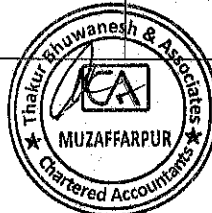


Executive Summary**1. Introduction**

Name of the Municipality	Nagar PanchayatBakhri
Period covered under current audit	01.04.2014 to 31.03.2015
Name of Chief Executive Officer for the period under Audit	ArvindPaswan

2. Results and Findings

<p>Strength observed during the audit engagement</p>	<ul style="list-style-type: none"> • The following records are available: <ul style="list-style-type: none"> ✓ Cash Book with Subsidiaries ✓ Cheque receipt register ✓ Remittance Register ✓ Log Book of Vehicle ✓ Salary Register ✓ Daily collection Register of Taxes/user charges /Fees & Fines • Staff Cooperation during the Audit period is satisfactory. • Physical verification of movable Fixed Assets has been carried out during performance audit.
<p>Weakness observed in the functioning of office, maintenance of records etc. observed during the audit engagement.</p>	<ul style="list-style-type: none"> • Holding Tax collection till date of Audit has not been started. • Property register is under preparation. • Demand collection Register has not been prepared. • Dues from Tower tax has not been collected on time. • Periodical checking of Books of accounts by Chairman or vice chairman has not been done. • There is lack of internal control on deposit of various taxes. Due to cash basis accounting liability of Taxes has not been accounted for hence it is difficult to ascertain tax payable at any point of time. Taxes such as VAT, I.T. Royalty etc are collected from time to time but its payments are made on yearly basis which is not proper. Taxes should be remitted to the Govt. account on timely basis otherwise



	<p>penal action may be taken by the concerned department for delayed deposit of taxes. TDS, Royalty, VAT and labour cess for the year 2014-15 is not deposited. Quarterly TDS return not shown to us.</p> <ul style="list-style-type: none"> • Grant Register is not being maintained hence it is difficult to find unutilized grant at any point of time. • Bank Reconciliation Statement is not prepared hence it is difficult to monitor possible fraud, if any. • Advance Register is not prepared hence it is difficult to monitor for advances given and adjustment thereof.
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3. Opinion

<p>Overall opinion of the Audit team about the functioning of the Municipality</p>	<p>The overall functioning of the Municipality is very poor due to following reasons:</p> <ul style="list-style-type: none"> • Most of the prescribed Books of accounts are maintained but not in proper format. • Internal Control w.r.t. collection of taxes, monitoring of grant, monitoring of advances, monitoring of schemes etc. is very poor. • Collection from own sources is very poor. • Grant received for various purposes are not utilized on timely basis. • There are serious lapses in deduction and deposit of statutory dues such as TDS, VAT, Royalty, Labour cess etc.
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4. Audit Recommendations

The recommendations of Audit team on the observed weakness	We recommend the followings:
	<ul style="list-style-type: none"> ✓ All the prescribed books of accounts and Registers should be prepared on real time basis ✓ Bank reconciliation Statement should be prepared on monthly basis ✓ Cashier Cash Book should be maintained and written on daily basis. ✓ Collection by tax collector should be deposited on daily basis. ✓ Grant Register should be prepared ✓ All the statutory dues should be deposited on timely basis and returns prescribed under the statute should also be deposited on timely basis. ✓ Demand Collection Register of all the wards should be prepared. ✓ Property tax register should be prepared as per new assessment. ✓ Collection from own sources should be improved.



5. Comments from Management

<p>Comment from Management</p>	<p>The audit report has been discussed with us; we will try our best to remove the irregularities pointed out in the audit report.</p> <p>For <i>Pam</i> 31/8/16 नगर कार्यपालक पदाधिकारी नगर पंचायत, बखरी For Nagar Panchayat - Bakhri (Executive Officer)</p>
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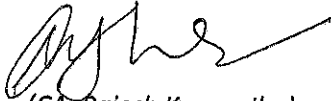
5. Acknowledgment

We thank Mr Arvind Paswan (Executive Officer) for their support during the period of our audit. We are also thankful to Tax Daroga and support staffs of the municipality for their cooperation extended to us during the period of our audit.

For Thakur Bhuwanesh & Associates

Chartered Accountants.

FRN: 019690N



(CA. Rajesh Kumar Jha)

Partner

M.NO. 412318

Date: 2nd May'2016



DETAILED AUDIT REPORT

1. Introduction

The Internal audit of (N.P. Bakhri) covering the period from 01.04.2014 .to 31.03.2015 was conducted

by following persons under guidance of CA. Amit Azad

1. Sudip Kumar
2. Rajesh Kumar

2. Administration

The present body of the ULB has taken charge from 2014. The incumbency in the key administrative and executive positions was as under:

1. Smt. Geeta DeviKushwaha, Chairman From 01.11.2014 to till date
2. ShriArvindPaswanExecutive officer From 25.10.2013 to till date

3. Review of outstanding audit paras: Status of Audit Observation is as under : AG audit 2014-15

Sl. No.	Particulars of audit and date of report	Total No. of Audit Paras.	Total No. of Audit Paras where necessary improvement/corrective measure is required	Total No. of Audit Paras where recovery of cash is proposed	Total No. of Audit Paras where recovery has been made	Total Amount of Recovery	Total No. of outstanding para where no action has been taken	No. & dated of complian report
As informed to us AG audit report has not been received by the NP								



4 FINANCE:**I. Budgetary provision and expenditure for the last three years**

Year	2012-13	2013-14	2014-15
Final/Revised Budget	Not Available	306576748	730561280
Actual Expenditure		3295578	22697404
Savings(+)/Excess(-)		303281170	707863876

II. Volume of transaction

Period	Budgeted	Previous Year (2013-14)	Corresponding period of Previous year	Current Period (2014-15)	Cumulative for the current period
Opening balance	0.00	2561544.00	2561544.00	44597336.82	44597336.8
Receipts	722055000	45331370.82	45331370.82	39246203.45	39246203.4
Total	722055000	47892914.82	47892914.82	83843540.27	83843540.2
Net expenditure	730561280	3295578.00	3295578.00	22697404.00	22697404.0
Closing balance	8506280	44597336.82	44597336.82	61146136.27	61146136.2

III. Bank Reconciliation

Preparation of Bank Reconciliation Statement is not in practice; however we have verified the cashbook balance and passbook balance and found the same in order.

IV. Revenue Receipts

Particulars	Budgeted	Previous Year (2013-14)	Corresponding period of Previous year	Current Period (2014-15)	Cumulative for the current period
a) Own source					
Property Tax	280000				
Assigned Revenue	7000000			1597437	159743
Others (Fee & User Charges)	122925000			3990849	399084
(b) Administrative Grant					
General and dearness grants					
KabirAntyetiYojna					
Administrative Building	17000000				



Particulars	Budgeted	Previous Year (2013-14)	Corresponding period of Previous year	Current Period (2014-15)	Cumulative for the current period
State Plan	50000000	2073454			
Other Development	1150000	692090		2030107	203010
Ward commissioner salary					
Ward commissioner Allowances	700000				
Social Security Pension Fund					
BRGF	50000000	3268459		5786774	578677
MLA Fund	3000000				
MPLAD	3000000				
Road and drainage repair scheme fund	300000000				
Receipt from 13 Finance commission	50000000	4286424		9608530	960853
CMUDF	60000000				
Receipt from 14 Finance commission	50000000	12723658		16232506	1623250
SRGY	5000000	461272			

V. Status of implementation of Double Entry Accounting System

Double entry accounting system is being carried by Manmohan Singh & Co. CA firm being appointed by the organisation for the same but status of completion of books of accounts in tally is not known to Nagar Panchayat.

VI. Status of Municipal Account Committee; if meeting is held

As informed to us Municipal accounts committee has formed by the Nagar Panchayat, but no meeting is held till date.



5 Audit Observation

I. Part – A

All Audit objections/irregularities which has monetary implication, particularly in following area

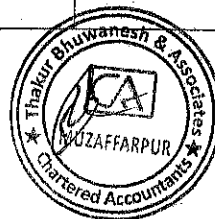
a. Leakage of own source revenue either due to wrong assessment or non- levy of property tax, mobile tower tax, rent on municipal properties, advertisement tax fees etc.	No Tax has been collected in year 2014-15
b. Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULBs	We have checked the expenditure vouched all above Rs. 10000.00 but no any objectionable thing noticed.
c. Report on findings of field survey of Property Tax of minimum 20 high value properties	Field survey of 23 high value properties has been conducted by us a report thereon is attached in Annexure A (only list of 23 no. of property is with NP)



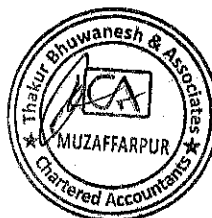
II. Part – B

All Audit objections/ irregularities which has no monetary implication, but significant violation of Act, Rules & directives of UD&HD.

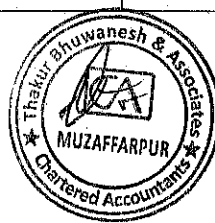
Sl. No.	Observation & Impact	Recommendation
A	<u>Non-maintenance of books of accounts, subsidiary registers</u>	
	<p>The Nagar Panchayat is maintaining only Cash Book/ Bank Book</p> <p>As per Bihar Municipal Accounting Manual Following primary Books of accounts are required to be maintained :</p> <ol style="list-style-type: none"> 1. Cash Book (Form Gen-IA) 2. Bank Book (Form Gen-IB) 3. Journal Book (Form Gen-2) 4. Ledger (Form Gen-3) <p>Journal Book and Ledger are not maintained.</p> <p>In addition to above following other General Registers and forms are required to be maintained but the same are not being maintained.</p> <ol style="list-style-type: none"> 1 Receipt GEN-8 2 Receipt Register GEN-9 3 Statement on Status of Cheques Received GEN-10 4 Collection Register GEN-11 5 Memorandum of Collection GEN-12 6 Summary of Daily Collection GEN-13 7 Register of Bills for Payment GEN-14 8 Payment Order GEN-15 9 Cheque Issue Register GEN-16 10 Register of Advance GEN-17 11 Register of Permanent Advance GEN-18 	<p>All the register should be duly maintained.</p> <p>Bank Reconciliation shall be done on regular basis.</p> <p>These register shall be maintained for control purpose.</p>



Sl. No.	Observation & Impact	Recommendation
	<p>12 Deposit Register GEN-19</p> <p>13 Summary Statement of Deposits Adjusted GEN-20</p> <p>14 Demand Register GEN-21</p> <p>15 Bill for Municipal Dues GEN-22</p> <p>16 Summary Statement of Bills Raised GEN-23</p> <p>17 Register of Notice Fee, Warrant Fee, Other Fees GEN-24</p> <p>18 Summary Statement of Notice Fee, Warrant Fee, Other Fees GEN-25</p> <p>19 Register of Refunds, Remissions and Write-offs GEN-26</p> <p>20 Summary Statement of Refunds and Remissions GEN-27</p> <p>21 Summary Statement of Write-Offs GEN-28</p> <p>22 Statement of Outstanding Liability for Expenses GEN-29</p> <p>23 Documents Control Register/Stock Account of Receipt/Cheque Book GEN-30</p> <p>24 Register of Immovable Property GEN-31</p> <p>25 Register of Movable Property GEN-32</p> <p>26 Register of Land GEN-33</p> <p>27 Function-wise Income Subsidiary Ledger GEN-34</p> <p>28 Function-wise Expense Subsidiary Ledger GEN-35</p> <p>29 Asset Replacement Register GEN-36</p> <p>30 Register of Public Lighting System GEN-37</p>	
B	<u>Irregularity in procurement process</u>	



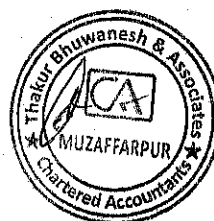
Sl. No.	Observation & Impact	Recommendation
	No such observation.	None.
C	<u>Non-compliance of directives by UD&HD, GOB</u>	
	Nagar Panchayat generally follows the directives issued time to time by GOB or UD&HD	None
D	<u>Non-compliance of Act & Rules</u>	
	<p>During course of Audit we observed that a significant numbers of Rules and Act are being violated by the Nagar Panchayat because of lack of knowledge or deliberately, they are as follows-:</p> <p>i) As per Bihar Municipal Accounting Rules, 2014 daily collection by bill collector shall be deposited to office before 04:30 on same day of collection and failure to this with attract a disciplinary action including fine of Rs. 5000.00 but this rule is regularly violated.</p> <p>ii) Daily summary of collection is not prepared in BMAR form no. 19 by the cashier and submitted to accountant, nor accountant verify the collection and deposit from Bank statement.</p> <p>iii) Custody of money is kept in single hand and that too in a Amirah safe.</p> <p>iv) As per Bihar Municipal Act 2007 u/s 82 (9) budget shall not deviate above 5% but there is more than 85% of deviation in 2014-15 budget.</p> <p>v) As per Bihar Municipal Act 2007 u/s 98 Accounts committee shall have to be formed which is violated by Nagar Panchayat.</p> <p>vi) TDS has not being deposited in time violating the Income tax Act.</p>	<p>Every rule and Act shall be followed.</p> <p>Bill collector shall be issued an order regarding this and on violation severe disciplinary action shall be taken.</p>



Sl. No.	Observation & Impact	Recommendation
E	<u>Lack of internal control measures</u>	
	<p>During course of audit we came across various loopholes in internal control, they are:-</p> <ul style="list-style-type: none"> i) Cash collection and safe custody of cash is not proper. ii) Daily collection is being kept by the bill collector for several days. iii) Cash is kept under single person custody. iv) Demand and collection register for holding is not being maintained by the NP. v) Agreement files of shops/markets on lease are not maintained by NP. vi) Advance Register is not kept by NP. 	<p>Proper care shall be made of internal control system.</p>
F	<u>Non-compliance of TDS, VAT And other relevant statute</u>	
	<ul style="list-style-type: none"> i) TDS, VAT, Royalty and Labour cess has been deducted but has deposited late.. ii) TDS deposited in f.y. 2015-16 but TDS return has not filed till date which will attract a late fine u/s 231 of IT act of Rs. 200/- per day per return. iii) Professional Tax of Ex. Engineer has not been deducted in any financial year. 	<p>All the dues shall be accessed and payed on regular and timely basis to avoid the penalty provisions.</p>
G	<u>Deficiency in pay-roll system</u>	
	<ul style="list-style-type: none"> i) EPF deduction and deposition is not proper. 	<p>It should be deducted on prescribed rate and deposited to PF account of employees.</p>
H	<u>Utilisation of Grant and report on missing Utilisation Certificates</u>	



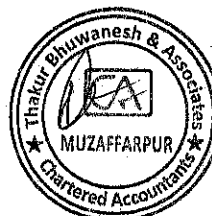
Sl. No.	Observation & Impact	Recommendation
	Grant Register has not been prepared hence it is difficult to ascertain unutilized grant at any particular time. As explained to us Utilization certificates up to 31.03.2015 has been sent to the Government but copy of the same could not be provided to us. Also as per head office various utilisation is pending till date.	N/A
I	<u>Physical verification of inventory / stores</u>	
	Inventory and store register is not kept by the NP and neither store verification is done.	Inventory and store register shall be kept by the NP and once in a month physical verification shall be done.
J	<u>Advances, their adjustment & recovery</u>	
	Advance register is not maintained, however as explained Salary advance is being adjusted through acutance.	Advance register shall be prepared and updated on regular basis.
K	<u>Any other matters as may be prescribed in due course.</u>	
	i) As observed that the .cash collected by bill collector have significant exposure to risk of theft, robbery and misappropriation, insurance of Cash shall be taken by the Department. ii) There should be proper indemnity bond binding on bill collectors.	None



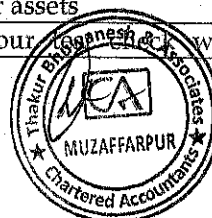
III. Part – C

General observations: Auditor should report the deficiencies noticed during their audit and recommendation ULB management to improve internal systems.

Particulars	Comments
Whether the postings for the entries in the books of original entry have been correctly made in the respective ledger accounts	No, Ledger accounts have not been prepared by the N.P.
Whether all the books of accounts and supplementary registers that are prescribed in the Accounts Manual / other applicable regulations have been properly maintained by the ULB;	No, except General Cash Book and Subsidiary Cash Book no other books of accounts have been maintained.
Whether the Quarterly Financial Statements have been compiled on the basis of the actual entries in the books of accounts;	No quarterly Financial Statements have been prepared by the N.P.
Whether the period end and reconciliation procedures prescribed have been carried out.	No, period end and reconciliation procedures as prescribed have not been carried out.
Whether the Bank Reconciliation statements have been prepared and are appropriate	No, Bank Reconciliation Statements have not been prepared by the N.P.
Whether all grants from Government have been accounted at gross value with proper entries to various accounts	Yes, all grants from Government have been accounted at gross value but all transactions are not correctly classified with sufficient details.
Whether all transactions (incomes, expenditures, assets and liabilities) are correctly classified and stated in sufficient detail;	No all transactions have been classified as incomes and expenditure only assets and liabilities have not been recognized.
Whether all grants sanctioned or received by the municipality during the year, have been accounted properly, and where any deduction is made out of such grants towards any dues of the ULB? Whether such deductions have been properly accounted;	Grant received during the year has been properly accounted for. Information about grant sanctioned and deductions made out of such grant is not available with the ULB.
Whether any Special Funds have been created as per the provision of any statute and whether the Special Funds have been utilized for the purposes for which they have been created;	No Special fund has been created by the ULB.
In respect of contracts that are in existence during the year, whether there are any deviations from the sanctioned plans and the estimates without the sanction of the competent authority;	On our test check we did not notice any major deviation.

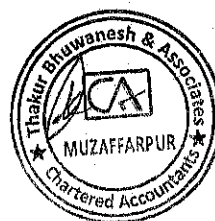


Particulars	Comments
Whether the ULB is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; whether these fixed assets have been physically verified at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same has been properly dealt with in the books of account;	No, record of fixed assets has not been maintained by the ULB. Physical verification of fixed assets has not been done during the financial year under audit.
Whether in case of leasehold property given by the ULB, lease rentals are collected regularly by the ULB and that the lease agreements are renewed after their expiry;	As explained to us no property of the ULB has been given on lease.
Whether physical verification has been conducted by the ULB at reasonable intervals in respect of stores;	No, physical verification of stores has been conducted by the ULB at reasonable intervals.
Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate? If not, the inadequacies in such procedures should be reported;	No
Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and if so, whether the same has been properly dealt with in the books of account;	No physical verification has been carried out during the audit period.
Whether proper procedures are in place to identify any unserviceable or damaged stores and whether provision for the loss in this respect, if any, has been made in the accounts;	No there is no procedures are in place to identify any unserviceable or damaged stores
Whether the valuation of stores is in accordance with the accounting principles laid down in the rules? Whether the basis of valuation of stores is same as in the preceding year? If there is any deviation in the basis of valuation, the effect of such deviation, if material, should be reported;	No valuation of stores has been done.
Whether the parties to whom loans or advances have been given by the ULB are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether reasonable steps have been taken by the municipality for recovery of the principal and interest?	There is no case loans and advances other than advance to staff for expenditure.
Whether advances given to municipal employees and interest thereon are being regularly recovered;	Advance Register has not been maintained so we are unable to verify whether it is being recovered regularly or not.
Whether there exists an adequate internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets?	No there does not exist any internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets
Whether applicable procurement rules and procedures	On our inspection we did not notice any major



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Particulars	Comments
are being followed and if so, significant deviations should be identified and reported.	deviation.
Whether the municipality is regular in depositing statutory dues including tax deducted at source, service tax, VAT, works contract tax, cess payable to the government etc., and if not, the nature and cause of such delay and the amount not deposited;	No, the municipality is not regular in depositing statutory dues including tax deducted at source, service tax, VAT, works contract tax, cess payable to the government etc.
Whether the municipality is regular in remittance of pension and leave encashment contributions or any other amounts which the municipality is liable to remit towards the retirement dues of its employees, including employees on deputation;	The municipality is not giving contribution to P.F or pension Fund in prescribed rate and procedure.
Whether any personal expenses have been charged to the municipality' s accounts; if so, the details thereof;	We did not notice any such expenses.
Whether all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget, whether made originally or subsequently and are in all cases such as are authorized by law;	Yes on our test check we observed that all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget
Whether all revenue has been properly assessed, accounted for, collected and recovery action taken on timely basis;	No all revenues have not been properly assessed, accounted for and collected. Recovery action is also not taken on timely basis
Whether all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by law;	Delay in collection and depositions of taxes has been observed.
Whether in respect of all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of them and that no deviation has been made for the sanctioned plans and the estimates without the sanction of the competent authority;	Yes on our test check we observed that all bills for charges on account of all works and other expenditure, proper certificates have been furnished in support of them and that no deviation has been made for the sanctioned plans and the estimates without the sanction of the competent authority
Whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order;	Yes on our test check we observed that amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order
Whether bio-metric devices and payroll software are used at the ULB. If not whether there is satisfactory system of payroll accounting; otherwise mention the key deficiencies of the system.	No, bio-metric devices and payroll software are not used at the ULB. Pay roll system of the municipality is deficient as it does not contain leave records, details of deductions made etc.
Whether the grievance redressal mechanism for the ULB is sufficient.	No, we did not observe any grievance redressal cell functioning at the ULB.



Annexure-A

Details of 20 High Value property

S.r no	ward	Tax pay Name	Fathers /husband Name	Area	Type of Construction	Road type	Rate	Amount	Assessment as per Auditor	Obsr. Type
1	9	RAMBABU KESHARI	MATHURA PR.KESHARO	350	Buld	Other	4	216	350	physchical
2	16	SULENA DEVI	LATE HAJARI SHANI	240	Tat	Other	2	44	240	physchical
3	4	MD.NAUSHAD ALAM	ABDUL AJIJ	182	Khapra	C road	11	205	182	physchical
4	19	RAMESH MAHATO	RAJESH MAHATO	420	2Flower	Other	4	304	420	physchical
5	5	MD.ALIRAJ	LATE ABDUL AJIJ	840	Buld	Other	4	393	840	physchical
6	0	AKILA KHATOON	ALIRAJ			Other	0	265	0	physchical
7	19	MOHIT ALAM	LATE ABDUL AJIJ	971	Khapra	Other	2	265	971	physchical
8	16	SUBHOD JHA	DEVIKANT JHA	126	Tat	Other	2	23	126	physchical
9	6	MU.YASHODA DEVI	RATAN SHANI	1232	Tat	Other	2	222	1232	physchical
10	6	SHARVAN KUMAR VARMA	LAVAL KISHOR	3591*2/5	Khapra	Other	2	220	4511	physchical
11	6	LALAN CHAUDHARI	AANANDI CHAUDHARI	120f&1816 Oth	Khapra	C road	33th&11th	162	120f&1816 Oth	physchical
12	6	MD.NASHIR SHAFI	SULEMAN SHAFI	333	Khapra	Other	2	150	333	physchical
13	7	MD.PHAROOK ANSHARI	MD.GAFFARUL	280	Khapra	Other	2	52	280	physchical
14	19	SUNITA DEVI	VINDESHARI POLDAR	1659	Khapra	Other	2	389	1659	physchical
15	14	VIJAY PRASHAD SINGH	LATE VALESHWAR SINGH	630ft	Khapra	Main road	5	487	630	physchical
16	14	YUGAL KISHOR JUGPURIY	LATE HANSHRAJ JAY	924ft	Buld	Main road	14	1285	924	physchical
17	14	BHAGAWAT MAHATO	LATE BAIDYANATH MAHTO	680ft	Khapra	Main road	4	365	680	physchical
18	14	OMPRAKASH MAHATO	LATE BAIDYANATH MAHTO	680ft	Khapra	Main road	4	365	684	physchical
19	19	PAHALAD MAHATO	LATE BAIDYANATH MAHTO	680ft	Khapra	Main road	4	365	696	physchical
20	19	ANITA DEVI	KHAKHAR MAHTO	675ft	Buld	Other	2	152	675	physchical
21	19	NAMARDESHWAR SINGH	BAIDYA NATH SINGH	441ft	Khapra	Other	2	111	440	physchical
22	19	KIRAN DEVI	HARDEV JHA	322ft	Tat	Other	2	88	320	physchical
23	14	SUDHIR MAHATO	LATE BAIDYANATH MAHTO	680ft	Khapra	Main road	4	365	680	physchical

