

INTERNAL AUDIT REPORT

(SPUR-PMU/194/IA-140ULBs & SLMA/G-15/MMS/2016/136/32)

OF NAGAR PARISHAD GOPALGANJ

FOR THE F.Y. 2015-16



Conducted by:

M/s MANMOHAN SINGH & Co.

2ND FLOOR, VYAPAR BHAWAN

LALJI HIRJI, RANCHI

0651-2201322, 09334460555

e-Mail- msco1970@gmail.com

CONTENTS

S.No	Particulars	Page No.
1	Audit Methodology and Approach	3-4
2	Executive Summary	5-11
3	Main Audit Report	12-16
4	Audit Observations – Part-A	17
5	Audit Observations – Part-B	18-19
6	Audit Observations – Part-C	20-23



AUDIT METHODOLOGY AND APPROACH

Audit Methodology

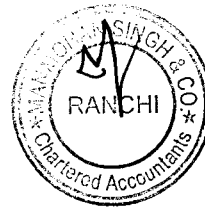
We have conducted the internal audit of Nagar Parishad – Gopalganj, for the year ending on 31st March, 2016 (as per TOR). We familiarized ourselves with documents of Nagar Panchayat, the internal guidelines and circulars applicable during this period under review. We also reviewed the working of the Nagar Panchayat and evaluated the accounting systems and related controls of the Nagar Panchayat in order to plan and perform our audit.

We reviewed transactions from April 01, 2015 to March 31, 2016. Our objective was to check all transactions and to design procedures to detect omissions. We also applied procedures to assess the adequacy of the Nagar Panchayat's financial management systems, including internal controls for entire audit period. We applied necessary tests and controls, as we considers necessary under the circumstances.

During the course of our audit we reviewed the below mentioned documents and registers:

- 1) General Cash Book & all Subsidiary Cash Book for the period from 1st April 2015 to 31st March 2016 maintained manually in the N.P.
- 2) The N.P. has not updated General Cashbook for the year 15-16 till 25.6.2016
- 3) Vouchers (Cash, Bank, Journal etc) along with supporting documents;
- 4) Stock Registers
- 5) Log Books
- 6) Budgets prepared by the ULB
- 7) Other necessary records and registers

The major observations during the course of internal audit have been discussed with the Executive Officer & Accountant of the Nagar Parishad.



Audit Approach

The purpose of defining the audit approach is to ensure that sufficient, appropriate audit evidence is collected to enable the drawing of a conclusion with respect to each of the audit objectives.

An effective approach will normally incorporate a variety of auditing tools and techniques. Different tools and techniques have various strengths and weaknesses.

Our approach to the internal audit started with an overview of activities through a study and documentation of the existing systems and procedures in all the ULBs.

Testing of internal controls was carried out by checking a sample of transactions for the period covered by the audit.

Apart from the test of controls and samples, we also carried out various types of analytical reviews to understand as well as highlight unusual or significant trends in the business.

Our observations, resulting from the audit tests performed on a sample of transactions, are set out under "Part-A, Part-B & Part-C" of the audit report and include our recommendations for addressing these observations.

For Manmohan Singh & Co.

Chartered Accountants

Place : Ranchi

Date : Dec 30, 2016



CA. J.P.Sharma
(Partner)
M.N.- 402655



EXECUTIVE SUMMARY

1. Introduction

Name of the Municipality	Gopalganj Nagar Parishad
Period Covered under Current Audit	1st Apr 2015 to 31st March 2016
Name of the Chief Municipal Officer for the period under Audit	Shri Raj Kishor Lal
Audit Conducted on	1st April 2015 TO 31st March 2016

Name of Auditor: M/s Manmohan Singh & Co.		Name of ULB: Gopalganj	
	Relevant Clause of Scope of work of the Contract		Compliance (Mention the para no & page no of Audit report)
	Clause No.	Description	
1	4.1	Internal Audit should undertake risk-based review and evaluation of the internal control as discussed in Bihar Internal Control Manual. Internal Audit should devote particular attention to any aspects of the internal control environment affected by significant changes to the ULBs's risk environment.	Complied in para no 2 of Part 2.. of Executive Summary. at Page no 8&9
2	4.2 & 4.3	<p>a) Internal Auditor should see the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD. In its report there must be a separate section for non-compliance of rules/directives of UD&HD, GoB;</p> <p>b) Report on compliance of Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules,2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR</p> <p><input type="checkbox"/> Rule 22: All moneys to be brought to account</p> <p><input type="checkbox"/> Rule: 27: Collections to be deposited into Bank on the same day</p>	<p>Complied in para no 16,17,18&19 of Part 2. of Executive Summary at Page no ..8..</p> <p>Complied in para no 20,21,22,23 &24 of part of 2 of Executive Summary at Page no ..8..</p>



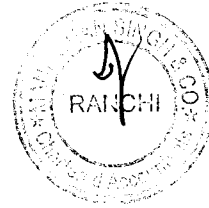
Internal Audit Report –Nagar Parishad Gopalganj F.Y- 2015-16

		<input type="checkbox"/> Rule 69: Grant Related Compliance <input type="checkbox"/> Rule 120-121: Monthly Receipt & Payment Account and Trial Balance <input type="checkbox"/> Rule 130: Audit to be completed & reported within 6 month	
3	4.4 & 4.5	<p>a) Report and quantify all major Own revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sairatetc;</p> <p>b) Check on audit trail of all collection of Taxes and Non-Taxes either through staff or outsourced agency and report of any lapses in controls, if any and also advise recommendations to strengthen the prevailing processes;</p>	Complied in para no 6,8 & 9 of Part 2 of Executive Summary . at Page no..8..
4	4.6	Report in a separate chapter on implementation of SAS of Property Tax in the ULB; internal auditor should witness some assessment procedures to check any in-consistencies in assessment. At least 20 high value properties in the city /town (irrespective of the fact that SASis received or not) must be surveyed and checked in each quarter and reported variations, if any, in PTRs and Actuals as per internal audits;	Complied in para no 25 of Part 2. of Executive Summary at Page no .9
5	4.7	Vouch on all payments above Rs. 10,000 and report on adequacy and appropriateness of its documentation, approvals, compliance of procedures etc.	Complied in para no 26 of Part 2 of Executive Summary at Page no..9..
6	4.8	Report on Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	Complied in para no 27 of Part 2 of Executive Summary . at Page no ..9..
7	4.9	Internal auditor shall also report on presence or absence of a system of issuance of utilization certificate for the different schemes for any utilisation made during the reporting period; Where there is no system for issuance of U/Cs, the Internal Audit report shall prepare Utilisation	Complied in Para No...28... of Part...2.. of Executive Summary . at Page no ..9..



Internal Audit Report –Nagar Parishad Gopalganj F.Y- 2015-16

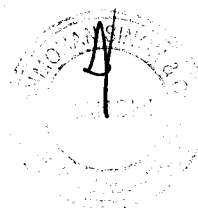
		Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	
8	4.10	Internal Audit can also, provide recommendations to help the ULB management improve the ULB's internal control environment;	Complied in para no 1to9 of Part..4..of Executive Summary. at Page no..8..
9	4.11	Internal Audit should report instances of losses, failures or inefficiencies andrecommendations and/or measures which can be taken to avoid their recurrence in future.	Complied in para no Part A of Part Main audit Report. at Page no ..12..



2. Result and Findings

The major Weaknesses and observations during the course of internal audit have been found & discussed with the Executive Officer & Accountant of the Nagar Parishad.

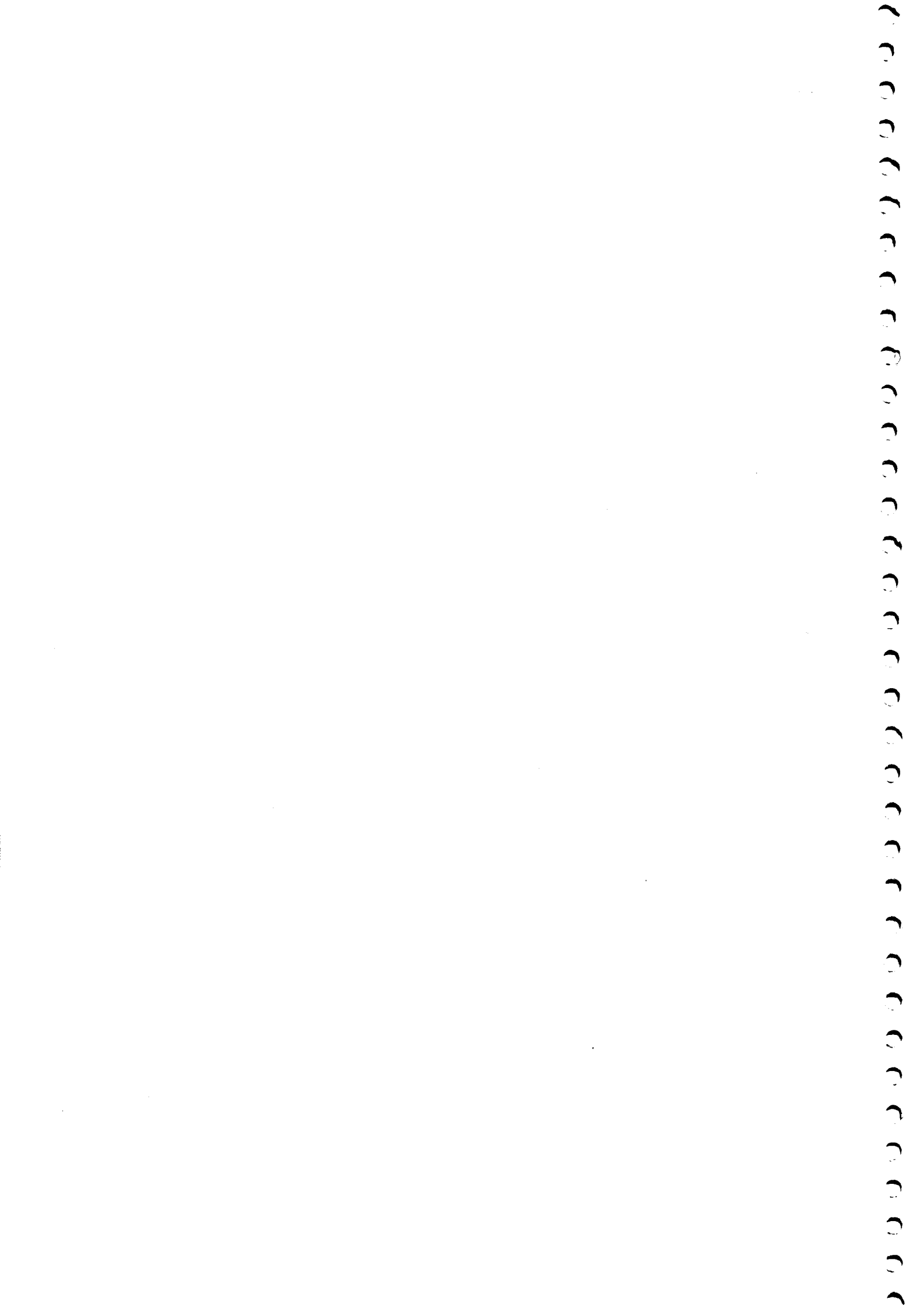
1. Attendance Register of Staff was not maintained properly.
2. Fixed Assets Register is not maintained by the ULB.
3. Log Book was not maintained properly.
4. Deduction of PF, ESI and payment has been made but not deposited within the prescribed time.
5. There are lack of internal control w,r,t collection of taxes.
6. Tower tax amounted to Rs. 26,40,000.00 is not being collected at all. **Outstanding list of tower tax is listed in Annexure A.**
7. Demand and collection register not prepared in a proper manner so it is difficult to ascertain total tax dues. penalty surcharge have been imposed for non-payment of demand.
8. List of uncollected/outstanding holding tax **amounted to Rs. 585720.00** is listed in **Annexure B**
9. Rent outstanding on government building is amounted to Rs.4962180.00 Is listed in **Annexure C**
10. There is no proper cash handling neither any locker was kept by the ULB
11. During the period of audit Grant Register is not provided to us. hence it is difficult to find unutilized grant at any point of time.
12. Bank Reconciliation Statement for any of the account was not prepared hence it is difficult to monitor possible fraud, if any.
13. There is lack of internal control on deduction and deposit of various taxes. On deduction of taxes, liability is not created.
14. Fixed Assets Register is not Maintained Properly.
15. Nagar Parishad has failed to comply with certain rules and directives of UD & HD.
 - a). Directives relating to forming a "Municipal Accounts Committee" have not been complied till date.
 - b). Directives relating to prepare a practical budget have not been complied with.
16. Yes, All moneys have been brought to account.
17. No, Collections have not been deposited into Bank on the same day.
18. Monthly Receipt & Payment Account and Trial Balance is not being made.
19. No Self Assessment of property tax is being done
20. The process of audit to be completed and reported within 6 months is in progress



Internal Audit Report –Nagar Parishad Gopalganj F.Y- 2015-16

21. No Self Assessment of property tax is being done
22. On verification of vouchers on all payments above Rs. 10,000.00, we have found that these are appropriate and is in order with respect to documentation and approval etc
23. Yes, there is a system of issuance of utilization certificate for the different schemes for any utilisation made during the reporting period.
24. Yes, there is a system of issuance of utilization certificate for the different schemes for any utilisation made during the reporting period.
25. Taxes such as Sales Tax(VAT), TDS, Royalty, and Labour Cess etc are collected from time to time but payments made after due dates. For example:-
 1. Deduction of following taxes have been made by the nagar panchayat but their payment made at the end of the year 2015-16.

Sl. No.	Type of tax	Nagar Parishad Mad
1	Income Tax	920528.00
2	VAT	4670382.00
3	Royalty	365044.00
4	Labour Cess	278021.00
Total		6233975.00



3. Opinion

Overall opinion of the Audit team about the functioning of the Municipality

The functioning of the Municipality is very weak due to following reasons:

1. Collection from own sources is very poor as demand register is not maintained.
2. The procurement of fixed assets is not proper and non-maintenance of Fixed Asset Register would lead to failure of determining the replacement cost.
3. BRS is not prepared on a monthly basis, so it is difficult to keep record of variances between Cash Book and Bank Passbook balances. Non preparation of BRS would lead to improper use of available funds.
4. Most of the prescribed Books of accounts are not maintained.
5. Internal Control w.r.t. collection of taxes, monitoring of grant, monitoring of advances, monitoring of schemes etc. is very poor.
6. Grant received for various purposes are not utilized on timely basis.
7. There are serious lapses in deduction and deposit of statutory dues such as TDS, Sales Tax(VAT), Royalty, Labour cess etc.

4. Audit Recommendations

The recommendations of Audit team on the observed weakness

We suggest the followings:

1. All the prescribed books of accounts and Registers should be prepared on real time basis.
2. TDS should be deducted from salary & Contractors, if applicable at the rates prescribed as per Income Tax Act.
3. Bank reconciliation Statement for each Cash Book & Schemes should be prepared on monthly basis.
4. Demand & Collection Register of all the wards should be prepared and calculation should be done as per new assessment.
5. Collection from own sources should be improved.
6. Collection by tax collector should be deposited on daily basis.
7. Compliance of AG audit report should be made on timely basis.
8. Cashier and General Cash Book should be written and updated on daily basis.
9. All the statutory dues should be deposited on timely basis and returns prescribed under respective laws should also be filed on timely basis.



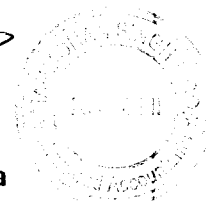
5 Acknowledgment

We thank Mr. Rajeev Ranjan Prakash(Executive Officer), for his support during the period of our audit. We are also thankful to Accountant, Tax Daroga and support staffs of the municipality for their cooperation extended to us during the period of our audit.

Place : Ranchi

Date : Dec,30,2016

**For Manmohan Singh & Co.
Chartered Accountants**



**CA. J.P.Sharma
(Partner)
M.N.- 402655**

Internal Audit Report –Nagar Parishad Gopalganj F.Y- 2015-16

Main Audit Report

1. Introduction

The Internal audit of Nagar Parishad Gopalganj covering period from 1st April 2015 to 31st March, 2016 was conducted by following persons under guidance of CA Jay Prakash Sharma

- i. Durgesh Singh
- ii. Suraj Singh

2. Administration

The present body of the ULB is notified since 2007. The incumbency in the key administrative and executive position was as under:

1. Mr. Rajeev Ranjan Prakash, Executive Officer From 28/08/2016 to till date
2. Smt. Sanju Devi Chairman from June, 2012 to till date.

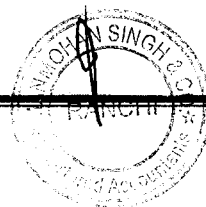
3. Review of outstanding audit paras : Status of Audit Observations are as under:

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 paras where no action has been taken	No. & date of Compliance report
1	AG Audit report dated 07.08.2015	20	-	-	-	-	-	-

Following outstanding paras were observed during audit:-

1. It was found that following holding tax collected by tax collector are not deposited in Nagar Parishad Fund.

Sl. No.	Name of Tax collector	Receipt No.	Date	Amount collected	Deposit		Amount not deposited
					Amount	Date	
1	Chhote Lal	20401-20500	28.10.13 to 30.01.16	1,33,625.00	00		1,33,625.00
2	Yadav	20901-20938	21.02.15 to 24.07.16	93,999.00	00		93,999.00
3	Dharmendra	19019-19060	26.04.13 to 05.04.16	28,902.00	14,380.00	07.10.13	14,522.00



Internal Audit Report -Nagar Parishad Gopalganj F.Y- 2015-16

4	Kumar Singh	19709-19761	15.04.13 to 06.06.16	1,17,816.00	1,000,288	--	17,528.00
5	Baliram Singh	13509-13600	23.03.13 to 30.07.16	6,300.00	0.00	--	6,300.00
6		14236-14276	10.10.13 to 22.01.16	23,600.00	0.00	--	23,600.00
7		15572-15595	30.03.13 to 25.05.16	17,958.00	0.00	--	17,958.00
8		16501-16564	27.02.13 to 30.06.16	30,022.00	0.00	--	30,022.00
9		16601-16627	06.01.14 to 27.02.16	5,940.00	0.00	--	5,940.00
10		16776-16800	15.04.13 to 10.10.16	26,510.00	0.00	--	26,510.00
11		16888-16900	16.04.13 to 19.08.16	8,160.00	0.00	--	8,160.00
12	Virendra Singh	16957-17000	15.04.13 to 24.03.16	29,136.00	0.00	--	29,136.00
13		19901-19967	30.05.13 to 23.07.16	25,409.00	0.00	--	25,409.00
14		20001-20081	03.09.13 to 09.07.16	88,928.00	50000.00	--	38,928.00
15		16268-16300	----	34,107.00	0.00	--	34,107.00
16	Piyush Singh	19801-19900	30.05.13 to 29.01.16	2,65,245.00	0.00	--	2,65,245.00
17	Dharmnath Bhagat	17168-17180	08.08.13 to 04.02.16	7680.00	0.00	--	7680.00
18		20501-20524	11.02.14 to 10.07.16	13,885.00	0.00	--	13,885.00
19		17012-17054	21.05.13 to 13.05.16	15,440.00	0.00	--	15,440.00
20	Rahmatullah	16101-16200	18.02.13 to 17.05.16	43355.00	0.00	--	43355.00
21		16001-16100	14.02.13 to 28.11.15	73684.00	0.00	--	73684.00
22		19201-19272	06.05.13 to 05.04.14	67200.00	0.00	--	67200.00
23		19101-19179	30.04.13 to 10.06.14	91840.00	0.00	--	91840.00
24		19301-19399	21.03.14 to 24.07.15	88262.00	0.00	--	88262.00
25		19401-19458	19.09.13 to 11.01.15	50864.00	0.00	--	50864.00

1. Wrong disbursement of fund available in Kabir Antyesthi Yojna.
 - A) Related application form and acknowledgement was not enclosed for amount distributed to beneficiaries of Ward No. 2 serial no. 1 to 10.
 - B) Receiver signature was missing in serial no. 1 to 19 of ward 2.
 - C) Signature of Ward Parshad was found instead of beneficiaries (dependent of deceased) on acknowledgement receipt at serial no. 11,12,13 and 15 of ward no 2.
3. Outstanding rent on government building upto 31.03.2016 was Rs. 4,96,2180.00. No interest /penalty imposed on arrears.
4. Difference found in the closing balance of all the schemes with respect to general cash book and all the subsidiaries cash books on 31.03.2016.
5. Bandobasti amount Rs. 86,17,541.00, 94,79,426.00, & Rs. 64,200.00 not transferred to Fund Account.
6. Amount received from miscellaneous receipt not deposited into Nagar parishad fund. Details are as under:-



Internal Audit Report -Nagar Parishad Gopalganj F.Y- 2015-16

Sl. No.	Name of Tax collector	Receipt No.	Date	Amount Realised	Amount not deposited
1	Sri Dinanath Prasad	9606	12.02.16	3660.00	3660.00
2		9618	27.02.16	39159.00	39159.00
3		9665	24.03.16	47050.00	47050.00
4	Anand Kishore Ojha	8414	02.04.16	9716.00	9716.00
5		8922	13.12.16	10300.00	10300.00
6		8947	25.01.16	13140.00	13140.00
7		8957	29.01.16	26700.00	26700.00
8		8996	25.02.16	18500.00	18500.00
9		9043	25.03.16	16100.00	16100.00
10		9071	28.03.16	9960.00	9960.00

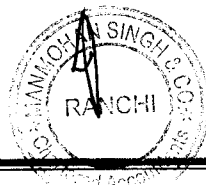
7. Finance

I. Budgetary provisions and expenditure for the last three years

Year	2015-16	2014-15	2013-14
Final/ Revised Budget	285675000.00	8,21,04,070	19,84,78,724.00
Actual Expenditure	143716102.00	77560755.00	1,05,59,046.00
Savings (+)/ Excess (-)	141958898.00	45,43,315.00	18,79,19,678.00

II. Volume of transactions

Period	Budgeted (15-16)	Previous year(14-15)	Corresponding Period of Previous year (14-15)	Current Period (15-16)	Cumulative for the current period (15-16)
Opening Balance	187554394.32	229682702.00	229682702.00	235945028.00	235945028.00
Receipts	280839117.00	83823081.00	83823081.00	129295555.00	129295555.00
TOTAL	468393511.00	313505783.00	313505783.00	365240583.00	365240583.00
Net Expenditure	285675000.00	77560755.00	77560755.00	143716102.00	143716102.00
Closing Balance	182718511.00	235945028.00	235945028.00	221524481.00	221524481.00



Internal Audit Report –Nagar Parishad Gopalganj F.Y- 2015-16

III. Bank Reconciliation

Details of Bank Accounts and their reconciliation position are as under:

S.No	Name of Bank	Account No.	Balance as on 31.03.2016	Name of Scheme	Reconciliation position
1	State Bank of India	31565705791	6104004.00	SJSRY & 13th Finance	un-reconciled
2	State Bank of India	xxxxxxxx	7695336.00	E. Gov.	un-reconciled
3	State Bank of India	XXXXX8448	145149986.00	Treasury P/L	un-reconciled
4	Bank of India	XXXXX1168	64203.00	Vidhan Parishad	un-reconciled
5	Bank of India	XXXXX1166	3862.00	Vidhayak	un-reconciled
6	Bank of India	469010100001167	39551.00	12th Finance	un-reconciled
7	Bank of India	469010110011286	82959.00	Nagar Parishad	un-reconciled
8	Bank of India	469010100001496	1231545.00	Kabir Anteresti	un-reconciled
9	Union bank of India	567202010001883	19559604.00	13th FINANCE	un-reconciled
10	Canara Bank	2310101315682	10042692.00	BRGF	un-reconciled
11	Regional Rural Bank	XXXXX4820	21307766.00	SJRY	un-reconciled
12	UTTAR BIHAR GRAMIN BANK	XXXX13471	426244.00	NSDP	un-reconciled
	Total of Bank		21,23,37,825.00		
	Total as per Cash Book		23,59,45,028.00		
	Difference		(2,36,07,203.00)		

Bank Reconciliation Statements have not been prepared by the N.P. There is a difference of Rs.970218.00 between Cash Book and consolidated balance as per pass book of all accounts.

The N.P. is suggested to reconcile the above mentioned differences immediately and prepare B.R.S on monthly basis.

The N.P. has not updated General Cashbook for the year 15-16 till 25.6.2016



Internal Audit Report –Nagar Parishad Gopalganj F.Y- 2015-16

IV. Revenue Receipts

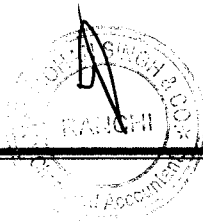
Period	Budgeted (15-16)	Previous year(14-15)	Corresponding Period of Previous year (14-15)	Current Period (15-16)	Cumulative for the current period (15-16)
a) Own Source					
Property Tax	7675000.00	14108662.00	14108662.00	1775165.00	1775165.00
Assigned revenue	5000000.00	13,01,759.00	13,01,759.00	682162.00	682162.00
Others (Fees & User Charges)	13734117.00	5,91,62,964.00	5,91,62,964.00	10823373.00	10823373.00
(b) Administrative Grant	-	-	-	-	-
(c) Specific Grant (Scheme wise)					
S.J.S.R.Y&13th Finance	74,745.00	00	00	238729.00	238729.00
Vidhayak Mad	-	-	-	150.00	150.00
13th Finance	4,04,091.00	53,03,300.00	53,03,300.00	22259604.00	22259604.00
12th Finance	12,572.00	00	00	7343.00	7343.00
Kabir Antheshi Yojna	2,61,000.00	2,61,000.00	2,61,000.00	63346.00	63346.00
BRGF	39,25,515.00	36,85,396.00	36,85,396.00	411690.00	411690.00
NSDP	-	-	-	26392.00	26392.00
SJSRY	-	-	-	22327488.00	22327488.00
VPM	-	-	-	4890.00	4890.00
BADI BAZAR	-	-	-	221460.00	221460.00
N.P.M	-	-	-	2527.00	2527.00
E.GOV	-	-	-	4143699.00	4143699.00
TOTAL	5,68,53,697.00	83823081.00	83823081.00	4,97,07,318.00	4,97,07,318.00

V. Status of Implementation of Double Entry Accounting System

Till date Double Entry Accounting System is not operational in the Nagar Panchayat. Appointment of Chartered Accountant firms for implementation of Double Entry Accounting System in the Nagar Panchayat is in process and C.A. firm has been appointed by the UD & HD but no entry has been done.

VI. VI. Status of Municipal Accounts Committee; if meeting held

As per section 98 of Bihar Municipal Act, 2007 it is necessary for the Municipality to constitute a Municipal Accounts Committee at its first meeting in each year or as soon as may be at any meeting subsequent thereto, but no Municipal Accounts Committee has been constituted by the N.P. till the date of our audit.



Internal Audit Report –Nagar Parishad Gopalganj F.Y- 2015-16

5. Audit Observations

PART-A

All audit objections/ irregularities which have monetary implication, particularly in following areas:

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.	We observed that property tax, vehicle tax, Education Cess, Health Tax has been collected during the year other taxes have not been levied till date.
b) Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULBs	During the course of audit, we did not observe any excess payment against bill, lack of prudence against vouchers etc.
c) Report on findings of field survey of Property Tax of minimum 20 high value properties	List of 20 high value properties tax payer has been attached as per records available. List of rest 60 high value property tax payer will be attached with the supplementary report.

List of 20 HIGH value Property Tax payer

ANNEXURE				
S.N.	Name Of Tax Payer	Holding no.	Amount	Findings
1	Prem Shanker Singh	3	36000.00	These collections have been made as per the prescribed rates.
2	Bhagwan Saran Prasad	66	14400.00	
3	Phul Mati Devi	131	16000.00	
4	Vidhanti Devi	140	16000.00	
5	Ebrahim Husan	35	19200.00	
6	Bhudnath Sharma	48	19200.00	
7	Mukud Gupta	71	20000.00	
8	Meena Devi	84B	12000.00	
9	Lokesh Krishna Ghosh	96	48000.00	
10	Raj Kumari Devi	86	24180.00	
11	Nirmala Gupta	153	12160.00	
12	Jiyauddin Ahmed	304	21000.00	
13	Rajendar mishra	86	10680.00	
14	Brij Kishor singh	11	112000.00	
15	Sona Complex Devdari Giri	18	20000.00	
16	Dhanjaya Kumar	142	10000.00	
17	Ganesh prasad	209	10760.00	
18	Nagpal	210	10760.00	
19	Jitendar Kumar	362A	18475.00	
20	Mohan singh	178	20000.00	