

4. Audit Recommendations

The Concerned Authority at ULB should raised request for proper manpower requirements at ULB. Proper & relevant Training Programs for existing manpower must be developed, depending upon their Key Responsibilities Area (KRA). Further they must be given training on Bihar Municipal Act & Rules so that proper adherence to the Act & Rules could be done at ULB.

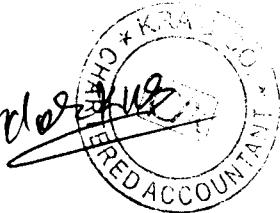
The Concerned Officers should explore other areas of Revenue Generation by surveying their area for Tower tax, Trade tax, Advertisement Tax, Hoarding Fees, Other Fees Taxes & Record Keeping should be done properly. Several Books and registers which are not maintained or maintained in improper manner should be done properly. Team at ULB should have adequate coordination between them for making their internal control system perfect.

5. Comments from Management

As per local management, due to shortage of competent staff and absence of centralised financial control over reporting, they have not been able to resolve the pending issues. In line with the action plan, requisition of placement of proper staff shall be made in future for better financial management.

6. Acknowledgement

We acknowledge that we have received cooperation at the respective ULB and corporation and acceptance of findings and management will follow the recommendations

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K R A & Co. (Chartered Accountants)

Naya Tola, Patna, Bihar-800004

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Detailed Audit Report

1. Introduction

The Internal audit of Patna Hajipur Nagar Parishad covering the period from 01/04/2015 to 31/03/2016 was conducted by our audit team under guidance of CA. Manvinder Kaur, Partner, K R A & Co. (Chartered Accountants)

2. Administration

The present body of the ULB has taken charge on 05.09.2014. The incumbency in the key Administrative and executive positions were as under:

Executive Officer: - Mr. Siddhartha Harshvardhan

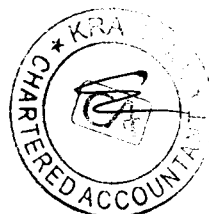
Chairman: - Mr. Haider Ali

Vice-Chairman:- Mr. Niket Kuamar Sinha

City Manager: - Ms. Kanchan Kumari

3. Review of outstanding audit paras:

S. 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 compli ance report
1	AG Audit for FY 12-13 13-14 & 14-15 done in May & June 2015	32	32	13	8	10510300	24	03-05-16
2	AG Audit for FY 14-15 & 15-16 done in 18.04.16 to 03.05.16	21	21	15	4	23092918	17	29-11-16



Particulars of outstanding paras of AG audit are given below:

S. No. of Paras	Particulars
LA/SS-1/SA-01	Sairat list & Details
LA/SS-1/SA-02	Fixed Assets Register
L.A.S.P.G.-03	Municipal Accounts Committee work
L.A.S.P.G.-04	Compliance of Old Audit Report
L.A.S.P.G.-05	Annual Accounts not prepared
L.A.S.P.G.-06	Advance Salary payment without permanent empowered committee acceptance
L.A.S.P.G.-08	Government grant
LA/SS-1/SA-09	Loss on Sairat allotment
LA/SS-1/MK-10	Collection not deposited
LA/SS-1/RNP-11	Holding tax not deposited
LA/SS-1/MK-12	Collection not deposited
L.A.S.P.G.-13	Financial details & comparatives
LA/SS-1/RNP-14	Holding tax not deposited
LA/SS-1/SA-15	Sairat amount not deposited
LA/SS-1/SA-16	Advertisement fees details to be provided
LA/SS-1/SA-17	Sairat amount not deposited
L.A.S.P.G.-18	Income tax not deducted
LA/SS-1/SA-19	Loss on Sairat allotment
L.A.S.P.G.-20	Irregular purchase of Street Light
LA/SS-1/SA-21	VAT not deducted
LA/SS-1/RNP-22	Holding tax not deposited
LA/SS-1/MK-23	Collection not deposited/less deposited
L.A.S.P.G.-26	Irregular purchase of Dustbin & Rickshaw
LA/SS-1/MK-27	Shop rent pending
LA/SS-1/SA-28	Holding tax pending
LA/SS-1/SA-29	Non collection of mobile tower tax
L.A.S.P.G.-30	Purchase without approval of Municipal Council Board
L.A.S.P.G.-31	Elected Member Travel Allowance
LA/SS-1/MK-32	Multiple receipt not presented
LA/SS-1/MK-33	Data/details not presented
LA/SS-1/MK-34	Collection not deposited
LA/SS-1/MK-35	Collection not deposited by Cashier



4. Finance

I. Budgetary provisions and expenditure for the last three years:

Year	2015 -16	2014-15	2013-14
Final/Revised Budget	71,62,03,000/-	30,68,56,020/-	27,01,33,624/-
Actual Expenditure	58,16,33,270/-	18,84,28,528/-	10,74,31,621/-
Savings(+)/Excess(-)	13,45,69,730/-	11,84,27,492/-	16,27,02,003/-

II. Volume of transactions

Period	Budgeted (FY 2015-16)	Corresponding Period of Previous Year (FY 2014-15)	Current Period (FY 2015-16)
Opening balance	43,11,000/-	8,83,14,052/-	16,72,67,683/-
Receipts	72,04,85,000/-	26,73,82,159/-	87,85,75,893/-
Total	72,47,96,000/-	35,56,96,211/-	104,58,43,576/-
Net expenditure	71,62,03,000/-	18,84,28,528/-	53,92,24,023/-
Closing balance	85,93,000/-	16,72,67,683/-	50,66,19,553/-

III. Bank reconciliation

Bank reconciliations have not been prepared up to 31.03.2016, therefore a total of Rs. 23,43,875/- unexplained differences observed between Cashbook balances & Passbook balances.

Closing Balances as per Passbooks are as follows:-

S. No.	Bank Name	Amount
1	SBI A/C. NO(3270922473)	37,02,516.00
2	SBI A/C.NO(33588148909)	2,12,79,894.00
3	SBI A/C.NO(33460884365)	63,364.00
4	SBI A/C.NO(10878004569)	5,82,750.87
5	SBI A/C. NO(33851556442)	1,44,015.00
6	SBI A/C. NO(33948728857)	3,65,33,336.00
7	SBI A/C. NO(35188073826)	79,26,370.00
8	BOI A/C. NO(465410110008231)	14,55,184.00
9	BOI A/C. NO(465420110000192)	65,24,419.00
10	UBG BANK A/C.NO(1000831010003678)	3,86,763.00
11	IDBI A/C.NO(724104000003193)	10,85,091.00
	Total	7,96,83,702.87



Closing Balance as per Cash Book Scheme Wise:-

S. No.	Scheme Name	Amount
1	Pay to pension	1,38,65,545.00
2	Development	11,13,760.00
3	Urban roads	31,839.00
4	Water supply	3,70,888.00
5	Public Health and hygiene	16,59,973.00
6	Untie fund	3,68,543.00
7	Road	1,28,895.00
8	Adm building	6,27,528.00
9	Civil animates	1,54,155.00
10	Pay to ex-officer	43,023.00
11	Prof Tax	39,68,180.00
12	Social Security pension	3,22,200.00
13	Adv for shop rent	37,23,367.00
14	Cencus	51,000.00
15	Pay to city manager	51,527.00
16	Tablet for chairman/vice chairman	6,800.00
17	Tablet for female members	14,710.00
18	Allotment for 15 Roads	1,01,70,200.00
19	Election Contingency	10,000.00
20	Allotment for improvement in sanitary	1,09,83,384.00
21	Allotment for 6drains	58,04,400.00
22	Allotment for 8 Roads	37,94,546.00
23	Allotment for Samrat Ashok Bhawan	59,66,650.00
24	14 th FC	1,63,92,173.00
25	AMROT	2,49,60,000.00
26	Honorarium for BLO	4,95,000.00
27	5 th SFC	5,27,41,790.00
	Total	15,78,20,076.00

IV Revenue Receipts

Period	Budgeted (FY 2015-16)	Corresponding Period of Previous Year (FY 2014-15)	Current Period (FY 2015-16)
a) Own source			
Property Tax/Tax Revenue	2,20,00,000	1,02,89,692	86,44,969
Assigned Revenue	4,45,00,000	4,28,17,581	1,93,96,068
Others (Fee & User Charges)	1,81,25,000	1,13,58,522	37,58,729
(b) Administrative grant	2,53,60,000	2,99,56,314	6,39,715



(c) Specific Grant Total:	23,54,00,000	15,18,31,270	54,80,90,618
(Scheme wise)			
BPL Grant		68,31,887	0
Election Grant	5,00,000	2,54,36,000	21,46,200
Electricity & Contingency	33,00,000	41,76,7878	0
School Children health grant	11,00,000	9,90,176	0
Swach Bharat Mission			14,00,000
Other Revenue Grants			49,54,28,377
Grant from Hand Pump/Bore Well	5,00,00,000		
Natural Calamity	25,00,000		
Solid Waste management	12,00,00,000		
Kartik chhath/purnima mela	15,00,000		
slum Development		3,73,09,813	27,91,296
Pub. Health & Cleaning Grant	0	71,75,216	1,44,19,800
Water Supply	0		
SJSRY/NULM		37,03,000	1,25,43,295
Special Grant (Nagarik Suvidha, House for all)	5,00,00,000	2,27,57,300	1,87,91,650
United Grant	60,00,000	50,00,000	
E-Governance Grant	5,00,000	8,60,000	5,70,000
Festival & Mela Grant	0		
Natural disaster			

V. Status of implementation of Double Entry Accounting System

For the relevant financial year i.e. double entry accounting system has not been followed.

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

As per management, no such meeting has been held yet.

5. Audit Observations

I Part-A

(i) Uncollected Holding Tax of Rs. 2,12,96,636/-

Audit Objective- As per point No: - 4.4 of TOR



Criteria -

As per Bihar Municipal Accounting Rules 2014, Holding Tax demand register to be maintained in the form of BMAR Form No. 23 & a summary statement of demand adjusted–raised for the period also to be maintained in BMAR Form No. 24. Also efforts to be made by Officers of ULB for collection of pending Holding Tax as per Bihar Municipal Act 2007. Further late fine should also be imposed on uncollected/pending Tax collection.

Condition -

- Holding Tax of Rs. 21296636/- was pending to be recovered on till 31st march 2016 as per MIS sent to state government. As per official of ULB, steps are being taken for collection of holding tax.
- Demand Register & Summery Register in BMAR Form 23 & 24 not maintained.

Consequence/Risk -

Non collection of Holding Tax is a revenue loss to ULB.

Cause -

- Lack of skilled manpower at ULB
- Lack of strict action against defaulters
- Lack of proper mechanism for supervision and monitoring of Tax Collection

Recommendation -

- There should be a proper monitoring mechanism for supervision and monitoring of Tax Collection
- Also strict actions are required to be taken for collection of Holding Tax by concerned ULB.
- Demand Register & Summery Register in BMAR Form 23 & 24 must be maintained.

(ii) Mobile Transmission Tower Tax (Registration & Renewal) of Rs. 55,61,162/- Pending Collection

Audit Objective- As per point No.-4.4 of TOR

Criteria -

- Mobile Transmission Tax should be collected @ Rs. 40000 as Registration Fee & @ Rs. 10,000 as Renewal Fee per year. If more than one antenna is placed on the tower then, an extra registration & renewal fees @60% per antenna will be collected. Moreover a late fine



@ 1.5% would be imposed in case of delay in collection after first month of the financial year. Further after every 5 years renewal fee has to be increased by 25%.

- Further as per Rule 6 (9) of Bihar Communication Towers and Related Structures Rules 2012, in case arrears in respect of registration fees and/or renewal fees for any tower, the municipality reserves the right to seal the tower until the payment is received in full along with accrued interest.

Condition -

- Mobile Transmission Tower Tax (Registration & Renewal fees) of Rs. 55,61,162/- was pending to be collected from 42 Mobile Transmission Towers under concerned ULB, based on records produced by Process Owner of the ULB.
- No records kept for number of antennas placed at each tower
- No late fine imposed for delays in collection of renewal fees

Consequence/Risk -

Non collection of mobile tower tax is a revenue loss to the ULB.

Cause -

- Lack of skilled manpower at ULB
- Lack of strict action against defaulters
- Lack of proper mechanism for supervision and monitoring of Tax (Registration & Renewal Fees) Collection

Corrective Action/Recommendation -

- There should be a proper monitoring mechanism for supervision and monitoring of Tax (Registration & Renewal Fees) collection.
- Also strict actions are required to be taken for collection of Mobile Transmission Tower Tax (Registration & Renewal Fees) by concerned ULB.

(iii) Market/shop Rent Pending Collection of Rs. 16,88,753/-

Audit Objective- As per point No: - 4.4 of TOR

Criteria -

Market/shop Rent should be collected on time. Further late fine should be imposed on uncollected/pending collection.

Condition -



- Market/shop rent of Rs. 16,88,753/- was pending to be recovered on 31st March 2016 at concerned ULB

Consequence/Risk -

Non collection of Market/Shop rent is a revenue loss to ULB.

Cause -

- Lack of skilled manpower at ULB
- Lack of strict action against defaulters
- Lack of proper mechanism for supervision and monitoring of Rent Collection

Corrective Action/Recommendation -

- There should be a proper monitoring mechanism for supervision and monitoring of Rent Collection
- Also strict actions are required to be taken for collection of Market/Shop rent by concerned ULB.

(iv) Delay in deposit / non deposition of collected Holding Tax collection- Irregularity

Audit Objective- As per point No: - 4.3 of TOR

Criteria -

As per rule 27 of Bihar municipal accounting rules 2014, Tax Collected has to be deposited on same day before 4:30 PM to the designated personnel for depositing them to the bank.

Condition -

- Delays observed in depositing of collected tax money to the bank. Example is given below for reference:-

Receipt No	Receipt Date	Collected by	Amount	Date of Deposit	Amount Deposited	Net Difference & not deposited in Bank till 31-03-15
5777-6157	29.12.15-31.03.16	Harishchandra	92,38,518	08.04.2016-	92,38,518	92,38,518



Collection Date	Holding No./PID No.	WARD No.	Amount(Rs.)	Tax collector name	Date of Deposit To cashier	Delay in days
27-04-15	28	34	227	Upendra Ram	11-05-15	14
27-04-15	39	34	594	Upendra Ram	11-05-15	14
25-05-15	107	36	1446	Upendra Ram	27-05-15	2
25-05-15	104	36	248	Upendra Ram	27-05-15	2
02-06-15	190	34	151	Upendra Ram	09-06-15	7
30-07-15	516	39	890	Upendra Ram	30-07-15	0
08-08-15	98	33	1008	Upendra Ram	12-08-15	4
08-09-15	184	32	537	Upendra Ram	08-09-15	0
06-10-15	122	35	406	Upendra Ram	09-10-15	3
03-12-15	532	32	477	Upendra Ram	03-12-15	0
01-02-16	146	39	369	Upendra Ram	04-02-16	3
02-03-16	205	35	1923	Upendra Ram	30-04-16	59
18-05-15	515	19	35111	Bacha Chaudhary	21-05-15	3
19-06-15	39	19	2155	Bacha Chaudhary	20-06-15	1
04-07-15	518	19	4433	Bacha Chaudhary	16-07-15	12
11-08-15	662	25	336	Bacha Chaudhary	14-08-15	3
20-09-15	704	22	2095	Bacha Chaudhary	24-09-15	4
30-09-15	758	25	14710	Bacha Chaudhary	05-10-15	5
21-11-15	659	25	1557	Bacha Chaudhary	30-11-15	9
11-12-15	717	22	527	Bacha Chaudhary	11-12-15	0
27-12-15	755	22	931	Bacha Chaudhary	29-12-15	2
Collection Date	Holding No./PID No.	WARD No.	Amount(Rs.)	Tax collector name	Date of Deposit To	Delay in days



					cashier	
28-05-15	773	29	845	Manoj Arya	30-05-15	2
08-06-15	904	28	706	Manoj Arya	10-06-15	2
29-07-15	320	38	1036	Manoj Arya	30-07-15	1
30-07-15	16	38	946	Manoj Arya	30-07-15	0
12-08-15	247	37	1500	Manoj Arya	13-08-15	1
08-09-15	68	38	842	Manoj Arya	08-09-15	0
05-10-15	193	29	1662	Manoj Arya	06-10-15	1
05-10-15	778	29	219	Manoj Arya	06-10-15	1
09-11-15	52	28	1326	Manoj Arya	29-11-15	20
17-11-16	201	38	469	Manoj Arya	18-11-16	1
08-12-15	818	28	654	Manoj Arya	09-12-15	1
10-02-16	272	37	813	Manoj Arya	11-02-16	1
02-03-16	354	37	669	Manoj Arya	05-03-16	3
28-04-15	114	17	7516	Md. Rahmat	12-05-15	14
23-05-15	260	17	2528	Md. Rahmat	30-05-15	7
28-06-15	370	17	22162	Md. Rahmat	30-06-15	2
27-07-15	600	18	2853	Md. Rahmat	31-07-15	4
24-08-15	552	21	4222	Md. Rahmat	24-08-15	0
27-09-15	1042	21	12096	Md. Rahmat	30-09-15	3
27-10-15	367	17	2499	Md. Rahmat	30-10-15	3
04-11-15	567	24	1508	Md. Rahmat	06-11-15	2
20-11-15	224	17	4528	Md. Rahmat	20-11-15	0
08-12-15	360	18	15885	Md. Rahmat	09-12-15	1
22-01-16	17	24	2838	Md. Rahmat	27-01-16	5
11-02-15	59	18	8640	Md. Rahmat	13-02-	2



					15	
12-02-16	14	18	11619	Md. Rahmat	13-02-16	1
30-03-16	109	17	3210	Md. Rahmat	30-04-16	31
17-04-15	374	6	2072	Diwaker Patel	20-04-15	3
29-05-15	127	5	575	Diwaker Patel	30-05-15	1
19-06-15	355	3	905	Diwaker Patel	20-06-15	1
19-06-15	515	3	409	Diwaker Patel	20-06-15	1
16-07-15	848	6	120	Diwaker Patel	16-07-15	0
16-07-15	855	6	404	Diwaker Patel	16-07-15	0
18-08-15	800	2	731	Diwaker Patel	18-08-15	0
04-09-15	378	4	1001	Diwaker Patel	04-09-15	0
05-10-15	246	11	1329	Diwaker Patel	10-10-15	5
20-11-15	647	6	444	Diwaker Patel	20-11-15	0
11-12-15	317	3	300	Diwaker Patel	14-12-15	3
12-12-15	78	4	2710	Diwaker Patel	14-12-15	2
06-01-16	744	6	374	Diwaker Patel	07-01-16	1
04-02-16	300	4	677	Diwaker Patel	04-02-16	0
31-03-16	585	5	305	Diwaker Patel	30-04-16	30
30-04-15	31	23	2664	Manoj Kumar	12-05-15	12
08-05-15	236	20	16816	Manoj Kumar	12-05-15	4
08-05-15	96	23	13943	Manoj Kumar	12-05-15	4
07-06-15	12	23	2842	Manoj Kumar	09-06-15	2
30-07-15	232	9	1892	Manoj Kumar	30-07-15	0
18-08-15	348	20	4747	Manoj Kumar	20-08-15	2
20-08-15	249	20	7223	Manoj Kumar	27-08-15	7
07-09-15	74	8	3003	Manoj	07-09-	0



				Kumar	15	
09-10-15	187	20	7213	Manoj Kumar	09-10-15	0
18-10-15	775	9	6139	Manoj Kumar	19-10-15	1
29-11-15	64	8	1462	Manoj Kumar	30-11-15	1
21-12-15	438	7	3705	Manoj Kumar	22-12-15	1
02-02-16	8	23	2489	Manoj Kumar	04-02-16	2
30-03-16	269	9	1236	Manoj Kumar	30-04-16	31

Consequence/Risk -

- Misuse of collected money belong to ULB
- Loss of interest on collected money.
- Cash management at ULB level may be affected.
- Payment to the vendor/employees could not be done on time
- Outstanding in Tax Payers' account shown even after payments have been made by them, till the time tax collector deposited money & those are accounted for.

Cause -

- Lack of instruction or follow up by Revenue officer & Cashier
- Lack of education of relevant rules of Bihar Municipal Act

Corrective Action/Recommendation -

- Day to day monitoring on collection of taxes by revenue officer & Cashier
- Proper training of relevant rules must be given to the concerned personnel
- Penalty could be levied as per relevant rules

(v) Field survey of Property Tax of 80 high value properties for F.Y. 2015-16

Audit Objective- As per point No.-4.6 of TOR

- SAS form not filed for FY 2015-16 & Taxes were collected on old rates, SAS form started from FY 2016 as conveyed by process owner at ULB.

Field survey of Property Tax of 80 high value properties has been done & details are given below:-



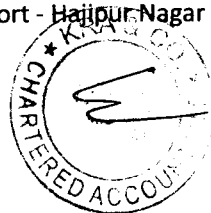
Sl. No.	Ward no.	Holding no.	Tax collector	मुहल्ला	date	Amounts	Remarks
1	19	515	Bachha Chaudhary	बागमली	18.05.2015	35,111.00	Yes
2	19	64	Bachha Chaudhary	हथसारगंज	18.05.2015	18,325.00	Yes
3	19	39	Bachha Chaudhary	बागमली	19.06.2015	2,155.00	Yes
4	19	7	Bachha Chaudhary	बागमली	29.06.20145	6,75100	Yes
5	19	517	Bachha Chaudhary	पोखरा	04.07.2015	4,433.00	Yes
6	19	518	Bachha Chaudhary	बागमली	04.07.2015	4,433.00	Yes
7	19	66	Bachha Chaudhary	बागमली	30.06.2015	35,089.00	Yes
8	22	704	Bachha Chaudhary	पोखरा	20.09.2015	2,095.00	Yes
9	25	758	Bachha Chaudhary	साँची पट्टी	30.09.2015	6,480.00	Yes
10	25	838	Bachha Chaudhary	हीरा	21.07.2015	28,800.00	Yes
11	25	756	Bachha Chaudhary	हथसारगंज	26.09.2015	17,488.00	Yes
12	25	755	Bachha Chaudhary	बागमली	30.09.2015	54,756.00	Yes



13	37	42	Upendra Ram	बागमली	10.02.2016	1,008.00	Yes
14	7	511	Manoj Kumar	हथसारगंज	21.06.2015	6,480.00	Yes
15	7	502	Manoj Kumar	हथसारगंज	21.06.2015	5,103.00	Yes
16	7	397	Manoj Kumar	बागमली	25.05.2015	3,330.00	Yes
17	7	394	Manoj Kumar	साँची पट्टी	14.05.2015	2,412.00	Yes
18	8	33	Manoj Kumar	बागमली	02.03.2016	5,529.00	Yes
19	8	30	Manoj Kumar	मीनापुर	10.08.2015	3,299.00	Yes
20	8	212	Manoj Kumar	जडुआ	30.06.2015	14,872.00	Yes
21	8	206	Manoj Kumar	मीनापुर	13.05.2015	2,948.00	Yes
22	8	193	Manoj Kumar	सैदपुर	13.05.2015	9,564.00	Yes
23	9	444	Manoj Kumar	सैदपुर	21.08.2015	3,315.00	Yes
24	9	632	Manoj Kumar	जडुआ	27.06.2015	11,592.00	Yes
25	9	466	Manoj Kumar	मीनापुर	30.06.2015	48,100.00	Yes
26	9	679	Manoj Kumar	बागटोला	27.06.2015	2,854.00	Yes
27	9	716	Manoj Kumar	मीनापुर	13.06.2015	1,512.00	Yes
28	9	55	Manoj Kumar	बागटोला	09.05.2015	3,312.00	Yes
29	10	105	Manoj Kumar	जडुआ	02.03.2016	2,279.00	Yes
30	10	103	Manoj Kumar	मीनापुर	19.01.2016	1,607.00	Yes
31	10	85	Manoj Kumar	जडुआ	04.11.2015	996.00	Yes
32	10	45	Manoj Kumar	मीनापुर	31.05.2015	1,071.00	Yes
33	20	344	Manoj Kumar	मीनापुर	17.02.2016	3,373.00	Yes



34	20	342	Manoj Kumar	मीनापुर	22.11.2015	2,372.00	Yes
35	20	340	Manoj Kumar	जदुआ	18.08.2015	4,747.00	Yes
36	20	292	Manoj Kumar	जदुआ	10.09.2015	3,420.00	Yes
37	20	260	Manoj Kumar	पोखरा	29.09.2015	8,100.00	Yes
38	23	58	Manoj Kumar	अन्दरकिला	20.09.2015	3810.00	Yes
39	23	161	Manoj Kumar	अनवरपुर	05.08.2015	3,701.00	Yes
40	23	74	Manoj Kumar	अनवरपुर	24.12.2015	2,864.00	Yes
41	23	67	Manoj Kumar	अन्दरकिला	30.09.2015	4,185.00	Yes
42	30	12	Shankar Prasad Ray	बागदुल्हन	03.07.2015	1,008.00	Yes
43	30	13	Shankar Prasad Ray	पोखरा	13.07.2015	945.00	Yes
44	30	22	Shankar Prasad Ray	पोखरा	03.06.2015	838.00	Yes
45	30	37	Shankar Prasad Ray	अन्दरकिला	10.07.2015	2,520.00	Yes
46	30	16	Shankar Prasad Ray	साँची पट्टी	08.06.2014	1,260.00	Yes
47	30	179	Shankar Prasad Ray	नखास	20.07.2015	1,134.00	Yes
48	31	482	Shankar Prasad Ray	पोखरा	07.07.2015	9,45.00	Yes
49	31	356	Shankar	मकसदपुरा	07.07.2015	9,45.00	Yes



			Prasad Ray				
50	31	166	Shankar Prasad Ray	पोखरा	21.07.2015	1,197.00	Yes
51	18	16	Md. Rahmat	अन्दरकिला	06.09.2015	4,752.00	Yes
52	18	128	Md. Rahmat	अन्दरकिला	13.02.2016	2,203.00	Yes
53	18	04	Md. Rahmat	अनवरपुर	14.05.2016	2,709.00	Yes
54	24	36	Md. Rahmat	बागदुल्हन	30.09.2015	6,210.00	Yes
55	24	127	Md. Rahmat	बागदुल्हन	07.01.2016	2,394.00	Yes
56	18	843	Md. Rahmat	पोखरा	14.07.2015	7,258.00	Yes
57	18	841	Md. Rahmat	पोखरा	26.12.2015	2,770.00	Yes
58	18	840	Md. Rahmat	अनवरपुर	26.12.2015	9,611.00	Yes
59	18	326	Md. Rahmat	पोखरा	02.03.2016	2,311.00	Yes
60	18	14	Md. Rahmat	पोखरा	22.02.2016	17,852.00	Yes
61	18	348	Md. Rahmat	पोखरा	22.02.2016	1,806.00	Yes
62	28	595	Manoj Arya	अनवरपुर	29.05.2015	1,890.00	Yes
63	20	501	Manoj Arya	पोखरा	29.05.2015	988.00	Yes
64	36	332	Upendra Ram	अनवरपुर	12.06.2015	1,728.00	Yes
65	35	168	Upendra Ram	अनवरपुर	15.07.2015	900.00	Yes
66	33	260	Upendra Ram	धनौती	25.08.2015	1,150.00	Yes
67	11	80	Shankar Prasad Ray	अनवरपुर	19.16.2015	1,512.00	Yes
68	11	40	Shankar Prasad Ray	धनौती	23.08.2015	1,197.00	Yes



69	11	80	Shankar Prasad Ray	अनवरपुर	19.06.2015	1,512.00	Yes
70	11	174	Shankar Prasad Ray	अनवरपुर	18.07.2015	2,394.00	Yes
71	11	172	Shankar Prasad Ray	अनवरपुर	22.12.2015	1,071.00	Yes
72	11	82	Shankar Prasad Ray	अनवरपुर	19.06.2015	1,260.00	Yes
73	30	179	Shankar Prasad Ray	पोखरा	20.07.2015	1,134.00	Yes
74	30	32	Shankar Prasad Ray	पोखरा	22.11.2015	1,008.00	Yes
75	30	140	Shankar Prasad Ray	पोखरा	29.05.2015	1,260.00	Yes
76	30	148	Shankar Prasad Ray	पोखरा	07.08.2015	2,268.00	Yes
77	30	180	Shankar Prasad Ray	अनवरपुर	15.06.2015	1,260.00	Yes
78	30	26	Shankar Prasad Ray	नखास	09.10.2015	1,197.00	Yes
79	30	238	Shankar Prasad Ray	मगरहट्टा	05.09.2015	1,008.00	Yes
80	11	50	Shankar Prasad Ray	मस्जिद चौक	25.10.2015	1,512.00	Yes

II Part-B

