

# **INTERNAL AUDIT REPORT OF NAGAR PANCHAYAT – MAHARAJGANJ**

**For the Period from April-2016 to March - 2017**

**INTERNAL AUDIT CONDUCTED BY**

**THAKUR BHUWANESH & ASSOCIATES**

Chartered Accountants  
2<sup>nd</sup> Floor, Nathani Market  
Sutapatti, Muzaffarpur  
Bihar-842001

**Audit Conducted from:**

**Report Issued on**

**NAGAR PANCHAYAT- MAHARAJGANJ (SIWAN)****INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR 2016-17****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 – Maharajganj (ULB)** for the period of **01-04-2016 to 31-03-2017** 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.

**ForThakurBhuwanesh& Associates**

Chartered Accountants.

FRN: 019690N

(CA. Rajesh Kumar Jha)

Partner

M.NO. 412318

Date:



**Executive Summary****1. Introduction**

Name of the Municipality : Nagar Panchayat – Maharajganj

Period covered under current audit : 01.04.2016 to 31.03.2017

Name of Chief Executive Officer for the period under Audit : Sh. Basant Kumar

**2. Results and Findings**

<p><b>Strength observed during the audit engagement</b></p>	<ul style="list-style-type: none"> <li>The following records are available: <ul style="list-style-type: none"> <li>✓ Cash Book with Subsidiaries</li> <li>✓ Cheque issue register</li> <li>✓ Remittance Register</li> <li>✓ Log Book of Vehicle</li> <li>✓ Salary Register</li> <li>✓ Daily collection Register of Taxes/user charges /Fees &amp; Fines</li> </ul> </li> <li>Staff Cooperation during the Audit period is satisfactory.</li> <li>Physical verification of movable Fixed Assets has been carried out during performance audit.</li> </ul>
<p><b>Weakness observed in the functioning of office, maintenance of records etc. observed during the audit engagement.</b></p>	<ul style="list-style-type: none"> <li>Rs. 15550140 due to be collected on account of mobile tower. ( detail attached).</li> <li>Tax Collector generally deposits the collection amount with the interval of 3-7 days. As per Rule 27 of BMAR it should be deposited on daily basis. There are some lapses in internal control w.r.t collection of taxes.</li> <li>Interest @1.5% not imposed on delay payment of Tower registration fees and annual fees beyond 30 days. After 5 years there should be increase by 25% in renewal fee has not been demanded.</li> <li>Periodical checking of Books of accounts by Chairman or vice chairman has not been done.</li> <li>There is lack of internal control on deposit of various taxes. Taxes such as VAT, I.T. Royalty etc are collected from time to time but its payments are still unpaid. The details are as under (up to 31-03-2016):</li> <li>Grant Register is not being maintained hence it is difficult to find unutilized grant at any point of time.</li> <li>Bank Reconciliation Statement is not prepared hence it is difficult to monitor possible mis-statement of fund, if any.</li> <li>No P.F. has been deducted from employees.</li> </ul>



**3. Opinion**

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

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

<b>Comment from Management</b>	<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 Nagar Panchayat –Maharajganj</p> <p>(Executive Officer)</p>
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## 5. Acknowledgment


We are thankful to Mr. Basant Kumar (Executive Officer) and Mr. P. K. Gautam (Head Clerk) for their support during the period of our audit. We are also thankful to the 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:

**Detailed Audit Report****1. Introduction**

The Internal audit of Nagar Panchayat covering period from 1<sup>st</sup> April 2016 to 31<sup>st</sup> March 2017 was conducted by following persons under guidance of CA. Rajesh Kumar Jha

- i. Mr. ShashankShekhar
- ii. Mr. Amit Azad

**2. Administration**

The present body of the ULB has taken charge on 12<sup>th</sup> October 2012. The incumbency in the key administrative and executive position was as under:

Smt. Sharda Devi, Chairman from 12<sup>th</sup> October'2012 to till date, Mr.BasantKumarExecutive officer from 06.09.2015 to till date.

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.	Audit report No. 737/14-15	16	9	5	1	8262	6	Not available/shown to us.

**3. Review of outstanding audit paras : Status of AG Audit Observations are as under:****Details of outstanding paras where no action has been taken**

<b><u>Para No.</u></b>	<b><u>Particulars</u></b>
Para2	In two cases work has not been completed on time. Amount comes to Rs. 68179/- . Recovery for the same yet to be made.
Para 3	Advance of Rs. 6,95,900/- yet to be adjusted.
Para 4	Log Book of Vehicle not maintained.
Para 5	Losses incurred of Rs. 77,900/ due to non arrangement (Sariat)of Loading and Over Loading and Toilet.
Para 8	Rs. 6,26,000/- outstanding up to March 2014 on account of mobile tower yet to be realized.
Para 9	Rs. 28,800 on account of arrangement money of Sairat yet to be realised.



**4. Status of Audit Observation is as under : Internal Audit 2015-16**

Sl. No.	Particulars of audit and date of report	Audit Observation	Compliance
1.	Annual Audit Report 2015-16	Rs. 1454140.00 due to be collected on account of mobile tower. ( detail attached).	
2.	-Do-	Labour cess not imposed Rs. 33030.00 (detail attached).	
3.	-Do-	Rs. 58,011.00 on account of penalty @1.5% is yet to be collected on Tower Tax up to previous year.	

**5. Finance****I. Budgetary provisions and expenditure for the last three years**

Year	2014-15	2015-16	2016-17
Final/ Revised Budget	1,01,21,47,112	1024328554.00	
Actual Expenditure	1,96,33,407	46265246.00	
Savings (+)/ Excess(-)	99,25,13,705	978063308.00	

**II. Volume of transactions**

Period	Budgeted F.Y. 16-17	Previous year (F.Y. 15-16)	Corresponding period of previous year		Cumulative for the current period ( F.Y. 15-16)
Opening Balance	204461763	4,47,76,495.84	4,47,76,495.84	118596675	118596675
Receipts	11069575	12,00,85,425.00	12,00,85,425.00	144048052	144048052
TOTAL	215531338	16,48,61,920.84	16,48,61,920.84	262644727	262644727
Net Expenditure	758873	4,62,65,246.00	4,62,65,246.00	172558402	172558402
Closing Balance	214772465	11,85,96,674.84	11,85,96,674.84	90086325	90086325



**III. Bank Reconciliation**

Preparation of Bank Reconciliation Statement is not in practice; however we have verified the cashbook balance and pass book balance and found the same in order except a sum of Rs. 836059.25. Scheme wise Bank Account has not been maintained.

**IV. Revenue Receipts**

Period	Budgeted F.Y. 2015- 16	Previous year (For One year)	Corresponding period of previous year	Current Period	Cumulative for the current period
A.Own Source					
Property Tax	2358096	517000	517000	905000	905000
Assigned revenue	10357710	621401	621401	5760222	5760222
Others (Fees & User Charges)	32003448	150000	150000	428900	428900
(b) Administrative Grant					
SGRY					
12 <sup>th</sup> Finance		5641872	5641872		
13th Finance Commission Grant		1849411	1849411	93949	93949
4th Finance Commission Grant		8016179	8016179	4768700	4768700
BRGF		5742	5742	15632	15632
KabirAntyeshti				691896	691896
Allowances of Ward Pasad		2254200	2254200		
14 <sup>th</sup> Finance		5641872	5641872	26418550	26418550
5 <sup>th</sup> Finance		9965611	9965611	20833592	20833592
Fixed Assets					
Bank Interest				14739	14739
House for All				64491005	64491005
Ward Parshad Salary				693102	693102
Salary				633756	633756
Drainage		2254200	2254200	645813	645813
CM Water Supply				6032562	6032562
SBM				11620634	11620634

**V. Status of Implementation of Double Entry Accounting System**

Till date Double Entry Accounting System is not operational in the Nagar Panchayat.

M/S Manmotion Singh & Co., Chartered Accountants have been appointed by the UD & HD for implementation of Double Entry Accounting System in the Nagar Panchayat, Work in progress, actual status not able to explain us.

**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.

**6. Audit Observations****I. PART- A**

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

<p>a. 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.</p>	<p><b>Mobile Tower:</b></p> <p>i) Rs. 4625460.00 due to be collected on account of mobile tower.</p> <p>ii) Rs. 69381.00 on account of penalty @1.5% is yet to be collected on Tower Tax for this year.</p> <p><b>Property Tax and other Internal Sources</b></p> <p>Rs. 7094122.00 has been collected form internal sources by this year.</p> <p><b>Property Tax:</b></p> <p>Labourcess @ 1% above construction of Rs. 10 lakhs not imposed due to there is loss of of revenue.</p>
<p>b. Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULBs</p>	<p>We have checked the expenditure vouched all above Rs. 10000.00 but no any objectionable thing noticed.</p>
<p>c. Report on findings of field survey of Property Tax of minimum 20 high value properties</p>	<p>Field survey of 20 high value properties has been conducted by us a report thereon is attached inAnnexure</p>

**PART-B**

All audit objections/ irregularities which have no monetary implication, but significant violation of Act, Rules & directives of UD & HD. Mention the reference Act & Rules wherein remedial measures is required. In this part auditor should report in respect of –

<p>a. Non- maintenance of books of accounts , subsidiary registers</p>	<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"> <li>1. Cash Book (Form Gen-IA)</li> <li>2. Bank Book (Form Gen-IB)</li> <li>3. Journal Book (Form Gen-2)</li> <li>4. Ledger (Form Gen-3)</li> </ol> <p><b>Journal Book and Ledger are not maintained.</b></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"> <li>1 Receipt GEN-8</li> <li>2 Receipt Register GEN-9</li> <li>3 Statement on Status of Cheques Received GEN-10</li> <li>4 Collection Register GEN-11</li> <li>5 Memorandum of Collection GEN-12</li> <li>6 Summary of Daily Collection GEN-13</li> <li>7 Register of Bills for Payment GEN-14</li> <li>8 Payment Order GEN-15</li> <li>9 Cheque Issue Register GEN-16</li> <li>10 Register of Advance GEN-17</li> <li>11 Register of Permanent Advance GEN-18</li> <li>12 Deposit Register GEN-19</li> <li>13 Summary Statement of Deposits Adjusted GEN-20</li> <li>14 Demand Register GEN-21</li> <li>15 Bill for Municipal Dues GEN-22</li> <li>16 Summary Statement of Bills Raised GEN-23</li> <li>17 Register of Notice Fee, Warrant Fee, Other Fees GEN-24</li> <li>18 Summary Statement of Notice Fee, Warrant Fee, Other Fees GEN-25</li> <li>19 Register of Refunds, Remissions and Write-offs GEN-26</li> <li>20 Summary Statement of Refunds and Remissions GEN-27</li> <li>21 Summary Statement of Write-Offs GEN-28</li> <li>22 Statement of Outstanding Liability for Expenses GEN-29</li> </ol>
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	GEN-34 28 Function-wise Expense Subsidiary Ledger GEN-35 29 Asset Replacement Register GEN-36 30 Register of Public Lighting System GEN-37
b. Irregularity in procurement process	No any such observation.
c. Non-compliance of directives by UD & HD, GOB	Non compliance of the direction issued by UD & HD, GOB vide letter no. 3/UG- Ref 10/2012-1251 dated 12.07.2013 in respect of Solid Waste Management. No consumer tax has been imposed during the audit period.
d. Non Compliance of Act & Rules	Various books of accounts and records, as provided in the Act and Rules are not maintained.
e. Lack of internal Control measures	<ul style="list-style-type: none"> <li>• There are some lapses in internal control w.r.t collection of taxes.</li> <li>• Demand collection Register has not been prepared.</li> <li>• Dues from Tower tax has not been collected on time.</li> <li>• Interest @1.5% not imposed on delay payment of Tower registration fees and annual fees beyond 30 days. After 5 years there should be increase by 25% in renewal fee has not been demanded.</li> <li>• Periodical checking of Books of accounts by Chairman or vice chairman has not been done.</li> <li>• Grant Register is not being maintained hence it is difficult to find unutilized grant at any point of time.</li> <li>• Bank Reconciliation Statement has not been prepared.</li> <li>• Advance Register is not prepared hence it is difficult to mo the following amount has been outstanding since long:               <ol style="list-style-type: none"> <li>1. Mr. Prithvi Ram Singh(J.E.)- Rs. 525000</li> <li>2. Mr. Om Prakash Gupta (Ex Ward Commissioner)- 22500</li> <li>3. Mr. Satyendra Kumar (Ex. Ward Commissioner)- 22500</li> <li>4. Rajesh Kumar Pankaj(Ex Tax Collector)- Rs. 6400</li> </ol> </li> </ul>
f. Non-compliance of TDS, VAT and other relevant Statute	i) There is lack of internal control on deposit of various taxes. Due to such lapses in internal control

	still pending for payment. The details are as under: Rs 568492/- on
g. Deficiency in Pay-roll System	P.F Act has not been followed by the office.
h. Utilization of Grant and report on missing Utilization Certificates	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 31.03.2016 has been sent to the Government but copy of the same could not be provided to us.
i. Physical verification of inventory/Stores	Inventory/Store Register has not been prepared and physical verification of inventory/stores has also not been done.
j. Advances, their adjustment & recovery	Advance Register has been prepared but recovery for the same is still pending.
k. Any other matters as may be prescribed in due course.	

**I. 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.
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	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.



Particulars	Comments
in respect of stores;	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 are being followed and if so, significant deviations should be identified and reported.	On our test check we did not notice any major 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	Yes on our test check we observed that all the expenditure incurred by the Municipality are authorized by appropriate provision in the



Particulars	Comments
Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by law;	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 pay-roll 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.

**Detail of outstanding from mobile tower up to year 2016-17**

SR. NO	WARD NO	OWNER OF THE TOWER	INSTALLATION DATE	REG. AMOUNT	2005 TO 2017	TOTAL (A)	INT(B)+ BEFORE FY	G.T(A+B)	COLLECTIONS UP TO 30TH APR 2016	AMOUNT DUE
1	9	AIRTEL	2005	30000	96000	126000	269054	395054		395054
2	10	TOWER VISION	2005	30000	96000	126000	269054	395054		395054
3	5	IDEA	2007	30000	80000	110000	269054	379054		379054
4	4	UNINOR	2005	30000	96000	126000	269054	395054		395054
5	5	AIRTEL	2005	30000	96000	126000	248400	374400	30000	344400
6	1	AIRTEL	2005	30000	96000	126000	248400	374400	30000	344400
7	2	AIRTEL	2005	30000	96000	126000	248400	374400	30000	344400
8	2	AIRCEL	2007	30000	80000	110000	180936	290936		290936
9	4	RELIENCE	2004	30000	104000	134000	340164	474164		474164
10	5	AIRTEL	2005	30000	96000	126000	269054	395054		395054
11	11	BSNL	2003	30000	120000	150000	426954	576954		576954
12	12	VODAFONE	2007	30000	80000	110000	180936	290936		290936
13				36000 0	113600 0	1496000	321946 0	471546 0	90000	462546 0

**Details 20 High Value Property**

SL NO.	NAME	FATHER NAME	WARD NO	Tax	Observation
1	bhawanjeeprasad	l. manilal saw	2	100	Physical
2	muni devi	munnakugupta	5	100	Physical
3	mu. Chand	l. md mahajid	3	100	Physical
4	chandrikasharma	ram sraysharma	7	120	Physical
5	md.Muradali	raj amahadhushan	3	120	Physical
6	kiskinda saw	l. yadha saw	9	100	Physical
7	gautam saw	tapshi saw	12	100	Physical
8	harishankartiware	janardhantiware	7	100	Physical
9	mangalsingh	jhamansingh	1	100	Physical
10	aswanshaw.	l.shivjee saw	2	100	Physical
11	prameshwar ram	munilal ram	6	200	Physical
12	kanaihaprasad	l. paspati saw	6	200	Physical
13	dinanathsharma	jhanana miss	2	200	Physical
14	dhurupshankarprasad	l devi ram	8	100	Physical
15	harendrapr .singh	l dinanathsindh	7	100	Physical
16	dhurupnathpanday	badhnathpanday	2	200	Physical
17	rameshprashad	yadunandprashad	1	140	Physical
18	anjanikumar	bakelal saw	4	100	Physical
19	lilawatidevi	chandriyapr	1	100	Physical
20	rameshpr .singh	l. akswarsingh	5	100	Physical

WARD NO.	PATIENT NAME	AGE	SEX	RELIGION	ETHNICITY	EDUCATION	OCCUPATION	Marital Status	Insurance	Referral	Admission Date	Discharge Date	Physician	Nurse	Pharmacist	Dietician	Social Worker	Therapist	Other
1	John Doe	45	M	Catholic	White	High School	Unemployed	Married	Medicaid	Internal Medicine	10/1/20	10/15/20	Dr. Smith	Nurse A	Pharm B	Diet C	Social D	Therapist E	Other F
2	Jane Smith	62	F	Protestant	Black	College	Retired	Widowed	Medicare	Internal Medicine	10/2/20	10/20/20	Dr. Jones	Nurse G	Pharm H	Diet I	Social J	Therapist K	Other L
3	Robert Brown	38	M	Muslim	Hispanic	University	Student	Single	Private	Internal Medicine	10/3/20	10/25/20	Dr. White	Nurse M	Pharm N	Diet O	Social P	Therapist Q	Other R
4	Maria Garcia	55	F	Catholic	White	High School	Unemployed	Married	Medicaid	Internal Medicine	10/4/20	10/28/20	Dr. Black	Nurse S	Pharm T	Diet U	Social V	Therapist W	Other X
5	David Lee	70	M	Buddhist	Asian	College	Retired	Widowed	Medicare	Internal Medicine	10/5/20	10/30/20	Dr. Green	Nurse Y	Pharm Z	Diet AA	Social AB	Therapist AC	Other AD
6	Emily White	28	F	Protestant	White	University	Student	Single	Private	Internal Medicine	10/6/20	10/31/20	Dr. Brown	Nurse AE	Pharm AF	Diet AG	Social AH	Therapist AI	Other AJ
7	Michael King	50	M	Muslim	Black	High School	Unemployed	Married	Medicaid	Internal Medicine	10/7/20	11/1/20	Dr. White	Nurse AK	Pharm AL	Diet AM	Social AN	Therapist AO	Other AP
8	Sarah Wilson	65	F	Catholic	White	College	Retired	Widowed	Medicare	Internal Medicine	10/8/20	11/2/20	Dr. Black	Nurse AQ	Pharm AR	Diet AS	Social AT	Therapist AU	Other AV
9	Christopher Davis	40	M	Protestant	Hispanic	University	Student	Single	Private	Internal Medicine	10/9/20	11/3/20	Dr. Green	Nurse AW	Pharm AX	Diet AY	Social AZ	Therapist BA	Other BB
10	Amanda Miller	35	F	Muslim	White	High School	Unemployed	Married	Medicaid	Internal Medicine	10/10/20	11/4/20	Dr. Brown	Nurse BC	Pharm BD	Diet BE	Social BF	Therapist BG	Other BH
11	James Taylor	58	M	Catholic	Black	College	Retired	Widowed	Medicare	Internal Medicine	10/11/20	11/5/20	Dr. White	Nurse BI	Pharm BJ	Diet BK	Social BL	Therapist BM	Other BN
12	Olivia Anderson	25	F	Protestant	White	University	Student	Single	Private	Internal Medicine	10/12/20	11/6/20	Dr. Black	Nurse BO	Pharm BP	Diet BQ	Social BR	Therapist BS	Other BT
13	Benjamin Thomas	68	M	Muslim	Hispanic	High School	Unemployed	Married	Medicaid	Internal Medicine	10/13/20	11/7/20	Dr. Green	Nurse BU	Pharm BV	Diet BW	Social BX	Therapist BY	Other BZ
14	Isabella Martinez	42	F	Catholic	White	College	Retired	Widowed	Medicare	Internal Medicine	10/14/20	11/8/20	Dr. Brown	Nurse BW	Pharm BX	Diet BY	Social BZ	Therapist CA	Other CB
15	Ethan Jackson	30	M	Protestant	Black	University	Student	Single	Private	Internal Medicine	10/15/20	11/9/20	Dr. White	Nurse CC	Pharm CD	Diet CE	Social CF	Therapist CG	Other CH
16	Sophia Rodriguez	52	F	Muslim	White	High School	Unemployed	Married	Medicaid	Internal Medicine	10/16/20	11/10/20	Dr. Black	Nurse CE	Pharm CF	Diet CG	Social CH	Therapist CI	Other CJ
17	Lucas Hernandez	60	M	Catholic	Hispanic	College	Retired	Widowed	Medicare	Internal Medicine	10/17/20	11/11/20	Dr. Green	Nurse CF	Pharm CG	Diet CH	Social CI	Therapist CJ	Other CK
18	Aria Walker	22	F	Protestant	White	University	Student	Single	Private	Internal Medicine	10/18/20	11/12/20	Dr. Brown	Nurse CG	Pharm CH	Diet CI	Social CJ	Therapist CK	Other CL
19	Sebastian King	48	M	Muslim	Black	High School	Unemployed	Married	Medicaid	Internal Medicine	10/19/20	11/13/20	Dr. White	Nurse CH	Pharm CI	Diet CJ	Social CK	Therapist CL	Other CM
20	Mia Evans	63	F	Catholic	White	College	Retired	Widowed	Medicare	Internal Medicine	10/20/20	11/14/20	Dr. Black	Nurse CI	Pharm CJ	Diet CK	Social CL	Therapist CM	Other CN