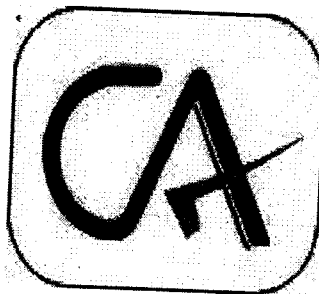


# Internal Audit Report for the Year Ended 31st March 2016

**NAWADA NAGAR PARISHAD**

By



**Kumar Kishor & Chandra**  
Chartered Accountants

FLAT NO:301 SIDHIVINAYAK APPARTMENT, PS:DANAPUR PLOT NO-1403 NEAR  
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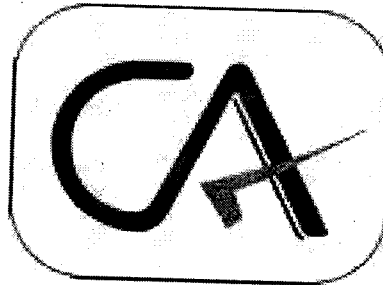
**Kumar Kishor & Chandra**  
Chartered Accountants

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

**OF**

**NAWADA NAGAR PARISHAD**

**Conducted By**

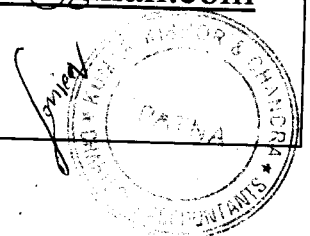


**KUMAR KISHOR & CHANDRA**  
Chartered Accountants

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Offices : Delhi , Lucknow & Durg





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

Executive Summary

To,

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

Dear Sir,

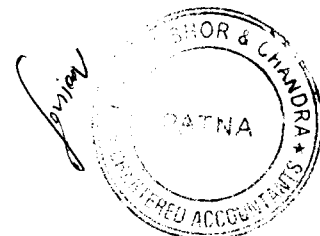
**Sub: Internal Audit Report of NAWADA NAGAR PARISHAD for the Period 01<sup>st</sup> April, 2015 to 31<sup>st</sup> March 2016.**

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

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

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

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

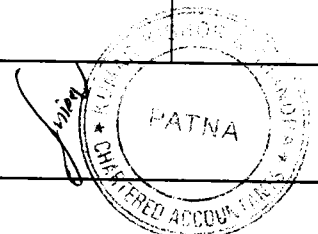




**Audit Observations :**

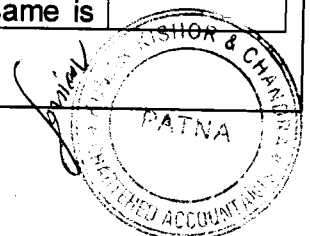
**Results and Findings related to monetary implication which require immediate action :**

S. No	Area	<b><u>Findings and Recommendations:-</u></b>	<b><u>Management Comment.</u></b>
1.	<b><u>Holding Tax</u></b>	<p><b><u>Finding:-</u></b></p> <ul style="list-style-type: none"><li>• Revenue collection process is not satisfactory, In case of housing taxes internal control position is not adequate, We have observed that House Tax collected by Tax collector was not deposited on the same date or day after tomorrow but it is being <b>deposited after a week, fortnightly or monthly</b> in some cases as per collection register maintained by the Tax Collector.</li><li>• During the period up to March 2016, total collection of holding tax including arrears) was Rs. 74,19,200/- as against target for the year was Rs. 1,22,71,000/-. In terms of collection percentage it is 60.46% for the financial year 2015-16. Tax collection percentage clearly show that Performance of ULB is not satisfactory.</li></ul> <p>(For Detail please refer page number 14<sup>th</sup> of the Report).</p> <p><b><u>Recommendations:-</u></b></p> <ul style="list-style-type: none"><li>• As per BMAR rule 27, Every tax collector shall invariably remit his collections (in cash and/or cheques) to Cashier daily before 4.30 PM. Failure of collector(s) to remit collections to Cashier before 4.30 P.M. on same day shall attract disciplinary action, which may include <b>fine up to a sum of five thousand rupees.</b></li><li>• It is recommended that ULB should follow adequate revenue collection procedure and requires to give more focus on revenue collection.</li><li>• There is huge gap between target and actual collection. There is an urgent need to improve the system of assessment where more scientific method like GIS technologies should be used for the assessment of the property.</li></ul>	





2	Rental Income	<p><u>Finding :-</u></p> <ul style="list-style-type: none"><li>• Revenue collection process is not satisfactory, In case of Rental Income internal control position is not adequate, We have observed that Rental Income collected by Rent collector was not deposited on the same date or day after tomorrow but it is being <b>deposited after a week, fortnightly</b> in some cases as per collection register maintained by the Rent Collector.</li><li>• During the period up to March 2016, total collection of holding tax including arrears) was Rs. 14,26,217/- as against target for the year was Rs. 21,00,000/-. In terms of collection percentage it is 68.91% for the financial year 2015-16. Tax collection percentage clearly show that Performance of ULB is not satisfactory.</li><li>• During the course of our audit observed that details of total Outstanding Rent as on 31<sup>st</sup> March 2016 not provided by the Nagar Parishad .</li><li>➤ <i>No Rent agreement is found except a rent agreement made on 1.07.1999 between Nagar Parishad and shyam prakash singh for 15 year for monthly rental of Rs. 800. Per month .</i></li></ul> <p>(For Detail please refer page number 16<sup>th</sup> of the Report).</p> <p><b>Recommendation :</b></p> <ul style="list-style-type: none"><li>➤ It is recommended that ULB should follow adequate revenue collection procedure and requires to give more focus on rent collection.</li></ul>
3	<u>Statutory Dues:</u>	<p><u>Finding :</u></p> <p>a) Total Deduction/collection of Labour cess during financial year 2015-16 Rs. 2,98,333/- as per Labour cess deduction register.</p> <p>-Short Payment / challan not produced before us during the course of audit of Rs.27,277- regarding labour cess payment.</p> <p>b) Total Deduction of Royalty during financial year 2015-16 Rs.9,27,661/- as per Royalty deduction register and same is</p>





paid.

(For Detail please refer page number 23<sup>rd</sup> of the Report).

**Recommendation:**

Nagar Parishad should deposit all statutory liabilities with concern department on due date a to avoid interest, penalty and further litigation.

4 **Mobile  
Tower  
Tax:**

**Finding :-**

- Total outstanding of mobile tower tax is Rs. 15,78,000/- upto 31<sup>st</sup> March 2016. for which no proper recovery action is being taken by the Nagar Parishad.

(For Detail please refer page number 18<sup>th</sup> of the Report).

**Recommendation:**

- Necessary action is require to collect the Tower Tax revenue by nagar parishad to avoid the revenue losses.

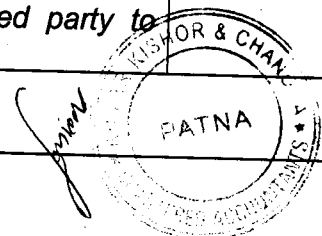
5 **License**

**Finding :-**

- During the course of audit and discussion of management, during financial year 2015-16 there is no any collection of license fee and no renewed any license. Due to not issue of license Nagar Parishad has loss of Revenue.
- During the course of audit we have found that some shops are running without valid License, which is against the rule of Municipal Act.
- Renewal of License after expiry of one year is not done by the Nagar Parishad and also Nagar Parishad are not intimate properly to the concerned tenant for renewal of license or Expiration of license.

**Recommendation :-**

- Nagar Parshad Should maintained Details of No. of Trade License Issue.
- Nagar Parshad Should maintained Details trade license fee collected and deposited to cashier.
- Details of no. of license due for renewal and actual renewed during the year.
- Nagar Parishad should issue notice to concerned party to renewal of license within time.

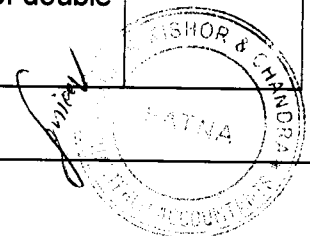




		•	
6	<b>TDS and VAT Return</b>	<p><b>Finding :-</b></p> <ul style="list-style-type: none"><li>• During course of audit we observed that Nagar Parishad has not file VAT return on time during the period. (Return copy not produced before us).</li></ul> <p>(For Detail please refer page number 23rd of the Report).</p> <p><b>Recommendation:</b></p> <ul style="list-style-type: none"><li>• It is recommended that all Return should be file to concern department without further delay.</li></ul>	

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

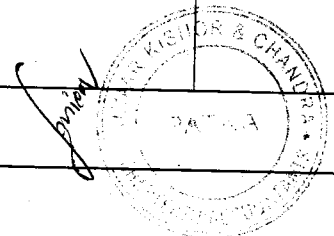
S. No	Area	<b><u>Findings and Recommendations:-</u></b>	<b><u>Management Comment.</u></b>
1	<b>Bank Reconciliation</b>	<p><b>Finding :-</b></p> <ul style="list-style-type: none"><li>• During course of audit we observed that Nagar Parishad not prepared Bank reconciliation statement on monthly basis.</li>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





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**Chartered Accountants**

		<p><b><u>Recommendation :</u></b></p> <ul style="list-style-type: none"><li>To reflect actual financial position of Nagar parishad Proper implementation / Updation of double entry accounting system is required.</li></ul>	
3	<p><b><u>Revenue Collection</u></b></p>	<p><b><u>Finding :-</u></b></p> <ul style="list-style-type: none"><li>Revenue collection process is not satisfactory, In case of housing taxes internal control position is not adequate, We have also observed that House Tax collected by Tax collector was not deposited on the same date or day after tomorrow but it is being deposited after a week.</li><li>It is observed that not adequate collection performance achieve by tax collection team as per given target.</li></ul> <p><b><u>Recommendation :</u></b></p> <p>Recommended that Tax collected amount by TC should be deposited on timely basis, to prevent revenue losses of ULB.</p>	
4	<p><b>Books Registers.</b></p>	<p><b><u>Finding :-</u></b></p> <ul style="list-style-type: none"><li>It has been observed that the following Forms / Registers / Books were not maintained by the Nagar Parishad.<ol style="list-style-type: none"><li>Fixed Assets register.</li><li>Tax Assessment register</li><li>Vacant Land Tax Demand Register</li><li>Advertisement tax Demand register</li><li>Mutation register of Property Tax.</li><li>Register of Revision petitions</li><li>Register of Appeals</li><li>Register of Bills issued</li><li>Register of suit file</li><li>Cheque issue Register</li><li>Register of Issue of License.</li></ol></li></ul> <p><b><u>Recommendation :</u></b></p> <ul style="list-style-type: none"><li>The Corporation should maintain the required books / register as required by Municipal Accounting Manual prepared under Sec 87 of Bihar Municipal Act, 2007.</li></ul>	
5	<p><b><u>Detail of Legal Cases Pending as on March'15 :</u></b></p>	<p><b><u>Finding :-</u></b></p> <ul style="list-style-type: none"><li>Some of cases pending since 2013 and status shown "Documents submitted to Advocate to prepare answer"</li></ul> <p><b><u>Recommendation :</u></b></p>	







- |  |                                                                                                                                  |  |
|--|----------------------------------------------------------------------------------------------------------------------------------|--|
|  | <ul style="list-style-type: none"><li>• Recommended that all the pending cases should be resolved as soon as possible.</li></ul> |  |
|--|----------------------------------------------------------------------------------------------------------------------------------|--|

**Over all Opinion.**

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

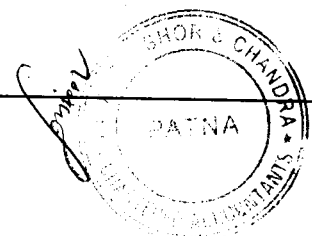
As per section 45 of Bihar Municipal Act, 2007, .

1. Every Municipal shall -

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

**Functions assigned by the government**

As per section 46 of Bihar Municipal Act, 2007, The Municipality may, subject to the underwriting of the costs by, and approval of, the central government or the state Government,





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as the case may be, undertake any functions belonging to the function domain of the Central Government or the State Government, as the case may be, and such functions may include primary education, curative health, transport, supply of energy, arrangements for fire prevention and fire safety, and urban poverty alleviation.

**Opinion :**

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

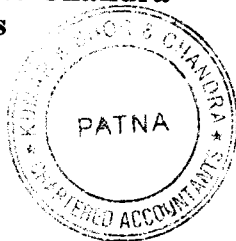
**Management Comments :**

**Acknowledgement**

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

**For Kumar Kishor & Chandra  
Chartered Accountants**

**Sanjeev Kumar Tewari  
Partner  
Date :  
Place : Patna**



**Executive Officer  
Nagar Parishad, Nawada.**



## Detailed Audit Report

### 1. Introduction :

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

- i) Sanjeev Kumar
- ii) Ram Balak Kumar

### 2. Administration :

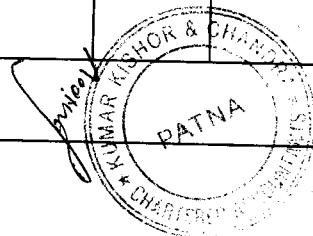
The Present body of the NAWADA NAGAR PARISHAD personnel details . The incumbency in the key administrative and executive positions was as under :

<u>NAME</u>	<u>DESIGNATION</u>
MD IZAHAR RABBANI	CHAIRMAN
SHRI SURAJ SINGH	VICE CHAIRMAN
KRISHAN MURARI	EXECUTIVE OFFICER
KULDIP PRASAD	CASHIER
R P YADAV	ACCOUNTANT

### 3. Review of outstanding audit paras:

Status of audit observations pervious audit report is as under :

Sl. No.	Particulars of audit and date of Report.	Total No. of Audit Paras.	Total No. of Audit Paras necessary improvement/ Corrective measure is required	Total No. Audit Paras. Where recovery of cash is proposed	Total No. of Audit Paras. Where recovery of cash has been made	Total of recovery of recovery	Total no of outstanding para where no action has been taken	No. & dated Of compliance of report
1	2	3	4	5	6	7	8	9
1	633/201 1-12, YEAR 2008-09, 2009-10	38	38	NA	NA	NA	NA	Compliance made vide R.NO 11 Dated 6 Jan 2016





**Kumar Kishor & Chandra**  
Chartered Accountants

	&2010-11							
2	YEAR 2011-12 AND 2012-13	38	38	NA	NA	NA	NA	Compliance made vide R.NO 11 Dated 6 Jan 2016

**4. Finance**

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

Year	Actual for the Year 2013-2014	Actual for the Year 2014-2015	Budgeted for the current Year 2015-2016	Actual for current year 2015-16
Final/ Revised budget	14,51,35,912/-	21,79,78,546/-	35,74,83,000/-	27,00,68,092
Actual Expenditure	14,48,69,136/-	7,97,68,446/-	35,74,83,000/-	18,37,16,422
Savings(+)/Excess(-)	1,81,864/-	13,82,10,100/-	Nil.	8,63,51,670/-

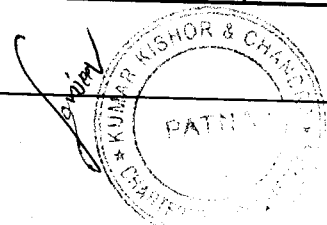
**ii. Volume of transactions**

Period	Budgeted for Current Year (2015-16)	Actual (Previous Year (for one Year)2014-15}	Corresponding Period of Previous Year (2013-14) (Actual)	Actual for current year 2015-16
Opening balance	23,45,16,522 /-	9,63,06,422/-	1,70,45,794/-	23,45,16,522/-
Receipts	357,483,000/-	21,79,78,546/-	14,51,35,912 /-	27,00,68,092/-
Total	59,19,99,522/-	31,42,84,968/-	16,21,81,706/-	50,45,84,614/-
Net Expenditure	357,483,000/-	7,97,68,446/-	14,48,69,136/-	18,37,16,422
Closing Balance	23,45,16,522 /-	23,45,16,522/-	1,73,12,570/-	32,08,68,192/-

**iii. Bank Reconciliation**

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

S. No	Fund Name	Bank name	Bank Account No.	Closing Balance as per Pass Book on 31st march 2016.	Closing Balance as per cash Book on 31st march 2016.	Remarks	Management Comment.
1	2	3	4	6	5	7	8





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**Chartered Accountants**

1	BRGF	PNB	2711000100170743,	15474	23401	Balance as per pass book and balance as per cash book not tallied. <b>Bank Reconciliation statement not provided to us.</b>
2	-	IBDI	1250104000007771	750110	741410	Balance as per pass book and balance as per cash book not tallied. <b>Bank Reconciliation statement not provided to us.</b>
3	MMSSVY	Central Bank	2255503259	3,87,455.80	3,37,850.00	Balance as per pass book and balance as per cash book not tallied. <b>Bank Reconciliation statement not provided to us.</b>
4	IDBI (MLA/MP/District)	SBI	11398297326	-	481872	Pass book not provided so Balance as per pass book and balance as per cash not review
5	NSDP (PNB)	PNB	2711000100048464,	187338	187338.00	Balance as per pass book and balance as per cash book tallied.
6	Special Handpump Maint.	Nawada Central Co-op. Bank Ltd	3301B	NIL	12278.07	Pass book not provided so Balance as per pass book and balance as per cash not review
7	Slam In Infrastructure Development	IBDI	1250104000031329,	3170891	2953391	Balance as per pass book and balance as per cash book not tallied. <b>Bank Reconciliation statement not provided to us.</b>
8	Samajik Suraksha Pension	Central Bank	3151826602	7204842	5804842.00	Balance as per pass book and balance as per cash book not tallied. <b>Bank Reconciliation statement not provided to us.</b>
9	S.J.S.R.Y.	SBI	11136966944	73732	73732	Balance as per pass book and balance as per cash book tallied.
10	13th Finance	SBI	32696047596	11937843.00	9136749.00	Balance as per pass book and balance as per cash book not tallied. <b>Bank Reconciliation statement not provided to us.</b>
11	NULM	IBDI	1250104000007917,	8283077	8229010	Balance as per pass book and balance as per cash book not tallied. <b>Bank Reconciliation statement not provided to us.</b>
12	kabir and tasty	SBI	34405429132	23401.00	23401.00	Balance as per pass book and balance as per cash book tallied.
13	Town Hall	SBI	11136925283	-	1242740	Pass book not provided so



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						Balance as per pass book and balance as per cash not review	

**Note:**

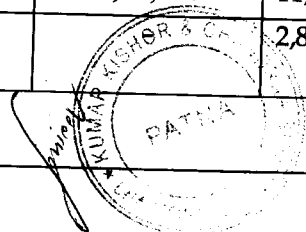
Some of the bank accounts are non operative. Accordingly we have given the balance appeared in the pass book.

**Recommendation :**

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

**iv. Revenue receipts :**

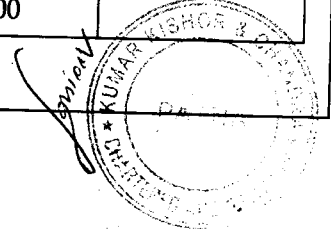
Period	Budgeted for current year (2015-16)	Previous year (for one year) (2014-15) Actual	Corresponding period of previous year (2013-14) Actual	Actual for current year 2015-16
<b>a) Own source</b>				
Property tax	2,91,00,000	24,60,013	24,72,294	1,06,53,580
Assigned revenue	1,80,00,000	1,09,63,292	89,85,974	1,07,16,086
<b>Others(fee and user charges)</b>				
• Rental Income from Municipal properties	61,80,000	21,41,995	38,45,254	15,00,390
• Fees & User Charges	69,03,000	7,84,381	15,54,635	6,66,480
• Sales & Hire Charges	10,68,000	6,36,611	4,39,022	5,63,500
• Interest Earned	10,00,000 1,51,51,000	15,84,645 51,47,632.	7,26,634 65,65,545	22,13,856 49,44,226
Total (a)	6,22,51,000	1,85,70,937	1,80,23,813	2,63,13,892
<b>ADMINISTRATIVE AND SPECIFIC GRANT (SCHEME WISE)</b>				
• Salary & D.A. Grant 4th finance	2,10,00,000	1,95,28,440	1,46,26,215	1,74,00,236
• Census Grant	-	-	7,47,000	11,121
• Allowance Grant (Council Members)	6,00,000	4,35,600		2,85,715





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• Capital Grant under Kabir Anhoristy	6,00,000	3,66,000	-	5,94,000
• Honorarium Grant ( City Manager)	3,12,000	2,40,000	2,40,000	
• Grant for Hand Pump/Bore Well	10,00,000	-	-	
• BPL Grant(Pension )	1,00,00,000	1,30,82,155	70,80,600	4,769,141
• Special Grants( Electricity 4th finance)	80,00,000	5,10,000	62,68,382	
• JNNURM GRANT	40,00,000	27,89,778	-	
• 5 <sup>th</sup> finance				3,67,64,381
• Apda Prabandhan	1,00,000	65,651	-	
• Maintenance Grant	80,00,000	55,79,554	50,00,000	
• Civic amenities				44,561
• Other Revenue Grants	20,000	65,651	5,000	
• Samajik surksha pension				1,17,97,500
<b>Total (b)</b>	<b>5,36,32,000</b>	<b>4,26,62,829</b>	<b>3,39,67,197</b>	<b>8,09,06,055/-</b>
<b><u>Grants, Contribution For specific purposes</u></b>				
• MLA, /MLC/ MP Grant	-	3,87,000	-	
• 13th Finance	1,00,00,000	97,50,206	1,03,57,836	3,29,95,487
• 14th Finance				1,04,36,049
• Capital Grant under Building	3,00,00,000	2083333	1,14,58,000	62,48,732
• Capital Grant under BRGF	1,20,00,000	6556510	96,25,998	45,628
• Water Supply Scheme	8,00,00,000	44,000,000	5,53,00,000	4,36,08,340
• Capital Grant under 4th state Finance Commission	3,00,00,000	66,40,179	33,03,068	69,24,160
• Capital Grant Under SJSRY	50,00,000	5,10,000	-	6,90,000
• Sewerage & Drainage	3,00,00,000	3,49,17,675	-	92,39,400
• Swachh Bharat Mission(SBM)				45,49,648
• E- Govarnance				5,11,500
• Slam Infrastructure Development	90,00,000	2,65,75,743	-	3,49,51,314
• Tablat for Parsad				31,369
• Town Hall				2,00,390
• Smrat Ashok	-	-	-	57,63,000
• Grant for Market	50,00,000	2,00,00,000	31,00,000	





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Complex/Parks Playground/ Bus Stand				
• others				15,892,528
Total (c)	24,10,00,000	14,54,73,225	9,31,44,902	16,28,48,145
Grand Total (a+b+c)	35,68,83,000	20,67,06,991	14,51,35,912	27,00,68,092

**V. Status of implementation of Double Entry Accounting System :**

As per scrutiny of data and discussion with Nagar Parishad official double entry system implemented till 2012. No proper backup/tally data available at Nagar Parishad.

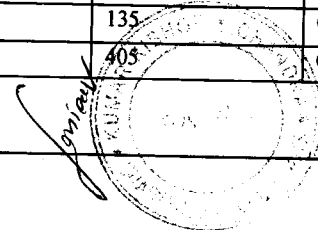
**VI. Status of Municipal Accounts Committee; if meeting is held :**

Municipal Accounts Committee meeting not held by Nagar Parishad during the year.

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

Details of physical verification of holding given below.

Sl. No	Holding No.	Name of holder	Receipts No.	Amount Charged as per Receipts	Amount as per physically verified.	Remarks.
1	06	DEENA NATH PASWAN	55001	2430	2430	
2	208	JAMRUDAL PRASAD	55002	337	337	OK
3	309	RADHA DEVI	55003	810	810	OK
4	493	SAHDEV CHAUDHARI	55004	945	945	OK
5	65	RAMDEV CHAUDHARI	55005	450	450	OK
6	294	LALITA DEVI	55006	540	540	OK
7	284	KRISHNA MURARI	55007	679	679	OK
8	289	BANABATI DEVI	55008	81	81	OK
9	173	RAJESH PRASAD	55009	202	202	OK
10	289	SHARDA DEVI	55009	6945	6945	OK
11	341	MD KSHAYAD	55010	6450	6450	OK
12	404	SUDHIR KUMAR	55011	202	202	OK
13	300	RATAN NAI	55013	337	337	OK
14	101	CHORWAR SAH	55014	540	540	OK
15	23	JAWAHAR LAL	55015	972	972	OK
16	91	ASHA DEVI	55016	243	243	OK
17	91	SHYAMA DEVI	55017	135	135	OK
18	320	RAGHUNANDAN KUMAR	55018	405	405	OK

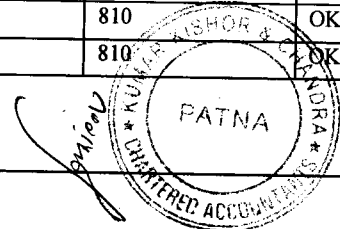






**Kumar Kishor & Chandra**  
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19	40	CHNADO KUMARI	55019	243	243	OK
20	283	SHEKHAR KUMAR	55020	675	675	OK
21	58	RAM BALAK	55031	1620	1620	OK
22	87	KAUSHALYADEVI	55032	1350	1350	OK
23	181	LAKHAN CHAUDHARI	55033	270	270	OK
24	340	BHAGWAN DAS	55034	337	337	OK
25	24	MEERA DEVI	55035	405	405	OK
26	203	USHAS DEVI	55040	405	405	OK
27	242	SHANTI DEVI	55044	1080	1080	OK
28	111	NEELAM KUMARI	55046	270	270	OK
29	306	AJAY KUMAR	55081	1350	1350	OK
30	307	KAMALA KUMARI	55082	405	405	OK
31	382	CHANDERMANI PANDEY	55083	945	945	OK
32	416	VIDYA DEVI	55084	202	202	OK
33	428	VUJAY KUMAR	55086	472	472	OK
34	441	KAMLA DEVI	55087	337	337	OK
35	442	SUDHIR KUMAR	55088	405	405	OK
36	110	ABHAY KUMAR	55089	1684	1684	OK
37	5	PARMILA DEVI	55090	337	337	OK
38	60	GOPAL PRASAD	55401	32760	32760	OK
39	101	MAYEN KUMAR	55402	1197	1197	OK
40	258	BIDHYA DEVI	55403	360	360	OK
41	191	JAVAHAR KUMAR	55404	3240	3240	OK
42	29	UMESH KUMAR	55405	1404	1404	OK
43	220	RAJESH KUMAR	55406	473	473	OK
44	279	SANROSH KURAR	55407	2460	2460	OK
45	30	SHASHIKANT KUMAR	55408	3726	3726	OK
46	33	RATAN KUMAR	55409	1980	1980	OK
47	261	RESHAM KUMARI	55410	216	216	OK
48	271	KISHOR KUMAR	55413	540	540	OK
49	448	RUNA KUMARI	55416	990	990	OK
50	56	PREM KUMAR	55426	1607	1607	OK
51	57	DEYANTI KUMARI	55427	3505	3505	OK
52	92	LEENA KUMARI	55428	5581	5581	OK
53	20	GANDHARI LAL	55430	1625	1625	OK
54	20	DHANLTI DEVI	55431	1215	1215	OK
55	317	RAJENDRA PANDEY	55433	1530	1530	OK
56	318	MAMLTI DEVI	55434	567	567	OK
57	53	SANTOSH KUMAR	55434	1032	1032	OK
58	424	DR. PRADON KUMAR	55435	1030	1030	OK
59	90	KAMLA DEVI	55411	297	297	OK
60	5	SITA RAM SINGH	55422	810	810	OK
61	48	RAM CHNARDRA PRASAD	55445	810	810	OK





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62	16	MANISH YADAV	55446	1215	1215	OK
63	319	BIBI SAIV	55447	270	270	OK
64	127	JAI PRAKASH	55448	135	135	OK
65	141	BHOLA SAH	55449	486	486	OK
66	229	GAYATRI DEVI	55450	405	405	OK
67	94	VINOD KUMAR	55452	3742	3742	OK
68	441	JAWAHAR LAL	55454	222	222	OK
69	272	SHAHID PREM	55459	2437	2437	OK
70	89	SHIV SHANKAR	55470	663	663	OK
71	96	WANSHI PRASAD	55476	1215	1215	OK
72	141	SURESH PRASAD	55477	540	540	OK
73	84	TADEV	55478	432	432	OK
74	11	MADHU DEVI	55479	1620	1620	OK
75	11	VINA DEVI	55480	1620	1620	OK
76	33	RAJENDRA PRASAD	55481	405	405	OK
77	91	KRISHNA KUMAR	55482	202	202	OK
78	319	SHARDA SAHA	55497	1607	1607	OK
79	310	BUCHCHI DEVI	55498	1215	1215	OK
80	174	KAILASH PRASAD	55499	270	270	OK
81	19	SANTOSH KUMAR	55500	810	810	OK
82	185	VABU DEVI	55596	130	130	OK

