

INTERNAL AUDIT REPORT OF NAGAR PARISHAD-SHEIKHPURA

SPUR-PMU (Samvardhan)
No..... 682
In Coming Date... 08/5/16

For the Period from April-2014 to March - 2015

INTERNAL AUDIT CONDUCTED BY

THAKUR BHUWANESH & ASSOCIATES

Chartered Accountants
2nd Floor, Nathani Market
Sutapatti, Muzaffarpur
Bihar-842001

Audit Conducted from: 30th April'16 to 2nd May'16

Report Issued on 8th May 2016

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

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INTERNAL AUDITOR'S REPORT

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

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

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

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

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

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

ForThakur Bhuwanesh& Associates

Chartered Accountants.

FRN: 019690N

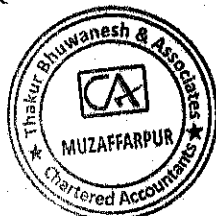


(CA. Rajesh Kumar Jha)

Partner

M.NO. 412318

Date: 8th May'2016



Executive Summary

1. Introduction

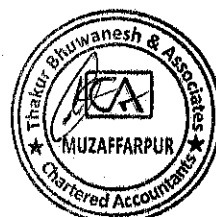
Name of the Municipality : Nagar Parishad – Sheikhpura

Period covered under current audit : 01.04.2014 to 31.03.2015

Name of Chief Executive Officer for the period under Audit : Sunil Kumar

2. Results and Findings

<p>Strength observed during the audit engagement</p>	<ul style="list-style-type: none"> • The following records are available: <ul style="list-style-type: none"> ✓ Cash Book with Subsidiaries ✓ Cheque issue register ✓ Log Book of Vehicle • Staff Cooperation during the Audit period is satisfactory.
<p>Weakness observed in the functioning of office, maintenance of records etc. observed during the audit engagement.</p>	<ul style="list-style-type: none"> • There are some lapses in internal control w.r.t collection of taxes. • Total collection of the holding taxes and other fee is around 73% of budgeted target. • Dues from Tower tax has not been collected on time. • 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. • Periodical checking of Books of accounts by Chairman or vice chairman has not been done. • There is lack of internal control on deposit of various taxes. Due to cash basis accounting liability of Taxes has not been accounted for hence it is difficult to ascertain tax payable at any point of time. • Grant Register is not being maintained hence it is difficult to find unutilized grant at any point of time. • Bank Reconciliation Statement is not prepared hence it is difficult to monitor



	<p>possible mis-representation, if any.</p> <ul style="list-style-type: none"> • Advance Register is not prepared hence it is difficult to monitor for advances given and adjustment thereof. • Scheme wise Bank Account has not been maintained.
	<ul style="list-style-type: none"> •

3. Opinion

<p>Overall opinion of the Audit team about the functioning of the Municipality</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"> • Internal Control w.r.t. collection of taxes, monitoring of grant, monitoring of advances, monitoring of schemes etc. is very poor. • Grant received for various purposes are not utilized on timely basis. • There are serious lapses in deposit of statutory dues such as TDS, VAT, Royalty, Labour cess etc. • Bank Reconciliation statement has not been prepared on monthly basis. • Scheme wise Bank Account has not been maintained
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4. Audit Recommendations

<ul style="list-style-type: none"> • The recommendations of Audit team on the observed weakness 	<p>We recommend the followings:</p> <ul style="list-style-type: none"> • All the prescribed books of accounts and Registers should be prepared on real time basis • Bank reconciliation Statement should be prepared on monthly basis • Grant Register should be prepared • All the statutory dues should be deposited on
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	<p>timely basis and returns prescribed under the statute should also be deposited on timely basis.</p> <ul style="list-style-type: none"> Collection from own sources should be improved.
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5. Comments from Management

Comment from Management	<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><i>[Signature]</i> 06/09/16 For Nagar Parishad – Sheikhpura (Executive Officer)</p>
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6. Acknowledgment

We are thankful to Mr Sunil Kumar (Executive Officer) and Mr. Sanjay Kumar (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

[Signature]

(CA. Rajesh Kumar Jha)

Partner

M.NO. 412318



Detailed Audit Report**1. Introduction**

The Internal audit of Nagar Panchayat covering period from 1st April 2014 to 31st March, 2015 was conducted by following persons under guidance of CA. Rajesh Kumar Jha

- i) Prakash Kumar
- ii) Shashi Shekhar

2. Administration

The present body of the ULB has taken charge on 09th June 2012. The incumbency in the key administrative and executive position was as under:

Smt. Pinky Devi, Chairman from 09th June '2012 to till date, Mr. Sunil Kumar Executive officer from 18.04.2016 to till date.

3. Review of outstanding audit paras : Status of Audit Observations are as under: Audit has been carried but Report is not received by the ULB

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
Not Applicable due to audit report is not received.								

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

Year	2012-13	2013-14	2014-15
Final/ Revised Budget	207436300.00	244534000.00	303244000.00
Actual Expenditure	24087433.00	73068249.00	40144266.00
Savings (+)/ Excess(-)	183348867.00	171465751.00	263099734.00



II. Volume of transactions

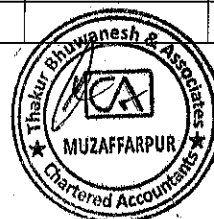
Period	Budgeted (F.Y.14-15)	Previous year (F.Y. 13-14)	Corresponding period of previous year (F.Y. 13-14)	Current Period (F.Y. 14-15)	Cumulative for the current period (F.Y. 14-15)
Opening Balance	205482058	205482058	205482058	212577320	212577320
Receipts	345849380.00	80163511	80163511	73687316	73687316
TOTAL	551331438.00	285645569	285645569	286264636	286264636
Net Expenditure	392633400.00	73068249	73068249	40144266	40144266
Closing Balance	158698038.00	212577320	212577320	246120370	246120370

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.

IV. Revenue Receipts

Period	Budgeted (F.Y. 2014- 15)	Previous year (For One year)(F.Y. 2013-14)	Correspondi ng period of previous year	Current Period	Cumulative for the current period
A.Own Source					
Property Tax	11004400	1337483	1337483	4572694	4572694
Assigned revenue	11150000			1216599	1216599
Others (Fees & User Charges)	6644980	5975376	5973148	3247961	3247961
(b) Administrative Grant					
© Specific Grant (Scheme wise)					
S.J.RY	1000000				



Period	Budgeted (F.Y. 2014-15)	Previous year (For One year)(F.Y. 2013-14)	Corresponding period of previous year	Current Period	Cumulative for the current period
NULM	7500000				
BRGF	20000000				
UDHD	40000000				
State Govt. Schemes		800000	800000		
Grant for Water Supply System and Construction	10000000				
13th Finance Commission Grant	3000000	6451500	6451500		
4th Finance Commission Grant	24000000	24920145	24920145	24375978	24375978
General & Special Grant	35000000	30783223	30783223	26134219	26134219
Allowances of Ward Parsad	1440000	370800	370800	392400	392400
Salary of Teacher	25000				
Civil Amenities	24000000	9500984	9500984	1463429	1463429
Urban Development Fund	34200000			4333925	4333925
OTHERS	16885000	24000	24000	7331101	7331101
E-Governance				62000	62000
Total	345849380	80163511	80163511	73687316	73687316

V. Status of Implementation of Double Entry Accounting System

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

M/S MukharjeeBiswas and Pathak, 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.



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

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

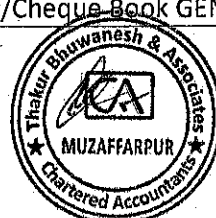
<p>a. Leakage of own source revenue either due to wrong assessment or non- levy of property tax, mobile tower tax, rent on municipal properties, advertisement tax fees etc.</p>	<p>Property Tax Rs. 931252.00 has been collected a Property tax, against total target of Rs. 1881339.00 hence comprising only around 50% of target.</p> <p>Tower Tax i) Total Rs. 40000.00 is pending a communication tower registration tax. ii) Rs. 2100.00 on account of penalty for late @1.5% is yet to be collected on Tower Tax.</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 80 high value properties has been conducted by us a report thereon is attached in Annexure</p>



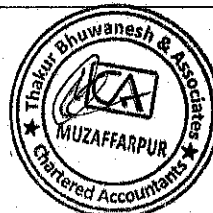
PART-B

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"> 1. Cash Book (Form Gen-IA) 2. Bank Book (Form Gen-IB) 3. Journal Book (Form Gen-2) 4. Ledger (Form Gen-3) <p>Journal Book and Ledger are not maintained.</p> <p>In addition to above following other General Registers and forms are required to be maintained but the same are not being maintained.</p> <ol style="list-style-type: none"> 1 Receipt GEN-8 2 Receipt Register GEN-9 3 Statement on Status of Cheques Received GEN-10 4 Collection Register GEN-11 5 Memorandum of Collection GEN-12 6 Summary of Daily Collection GEN-13 7 Register of Bills for Payment GEN-14 8 Payment Order GEN-15 9 Cheque Issue Register GEN-16 10 Register of Advance GEN-17 11 Register of Permanent Advance GEN-18 12 Deposit Register GEN-19 13 Summary Statement of Deposits Adjusted GEN-20 14 Demand Register GEN-21 15 Bill for Municipal Dues GEN-22 16 Summary Statement of Bills Raised GEN-23 17 Register of Notice Fee, Warrant Fee, Other Fees GEN-24 18 Summary Statement of Notice Fee, Warrant Fee, Other Fees GEN-25 19 Register of Refunds, Remissions and Write-offs GEN-26 20 Summary Statement of Refunds and Remissions GEN-27 21 Summary Statement of Write-Offs GEN-28 22 Statement of Outstanding Liability for Expenses GEN-29 23 Documents Control Register/Stock Account of Receipt/Cheque Book GEN-30
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	<p>24 Register of Immovable Property GEN-31 25 Register of Movable Property GEN-32 26 Register of Land GEN-33 27 Function-wise Income Subsidiary Ledger GEN-34 28 Function-wise Expense Subsidiary Ledger GEN-35 29 Asset Replacement Register GEN-36 30 Register of Public Lighting System GEN-37</p>
b. Irregularity in procurement process	No major irregularity observed.
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.
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"> • There are some lapses in internal control w.r.t collection of taxes. • Demand collection Register has not been prepared. • Dues from Tower tax has not been collected on time. • 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. • Periodical checking of Books of accounts by Chairman or vice chairman has not been done. • There is lack of internal control on deposit of various taxes. Due to cash basis accounting liability of Taxes has not been accounted for hence it is difficult to ascertain tax payable at any point of time. Taxes such as VAT, I.T. Royalty etc are collected from time to time but its payments are made on yearly basis which is not proper. Taxes should be remitted to the Govt. account on timely basis otherwise penal action may be taken by the concerned department for delayed deposit of taxes. • Bank Reconciliation Statement is not prepared hence it is difficult to monitor possible fraud, if any. • Advance Register is not prepared hence it is difficult to monitor for advances given and



	<p>adjustment thereof.</p> <ul style="list-style-type: none"> • Advance Register is not prepared hence it is difficult to monitor for advances given and adjustment thereof.
f. Non-compliance of TDS, VAT and other relevant Statute	Tax deducted at source of Income Tax, VAT& Royalty are deposited on yearly basis which is not proper it should be deposited within the due date prescribed under the respective statute.
g. Deficiency in Pay-roll System	No pay roll system has been prevailed as all employees except Executive officer and Accountant are on daily basis.
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 31.03.2015 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 not been prepared hence it is very difficult to monitor advances, their recovery and adjustment.
k. Any other matters as may be prescribed in due course.	



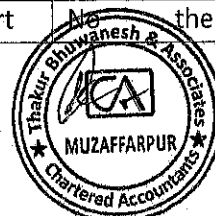
PART- C

General Observations:

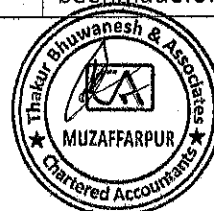
Whether the postings for the entries in the books of original entry have been correctly made in the respective ledger accounts	No, Ledger accounts have not been prepared by the N.P.
Whether all the books of accounts and supplementary registers that are prescribed in the Accounts Manual/other applicable 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 with in the books of account;	No, record of fixed assets has not been maintained by the ULB. Physical verification of fixed assets has not been done during the financial year under audit.
Whether in case of leasehold property given by the ULB, lease rentals are collected regularly by the ULB and that the lease agreements are renewed after their expiry;	As explained to us no property of the ULB has been given on lease.
Whether physical verification has been conducted by the ULB at reasonable intervals in respect of stores;	No, physical verification of stores has been conducted by the ULB at reasonable intervals.
Whether the procedures of physical verification of stores followed by the ULB are reasonable and adequate? If not, the inadequacies in such procedures should be reported;	No
Whether any material discrepancies have been noticed on physical verification of stores as compared to book records, and if so, whether the same has been properly dealt with in the books of account;	No physical verification has been carried out during the audit period.
Whether proper procedures are in place to identify any unserviceable or damaged stores and whether provision for the loss in this respect, if any, has been made in the accounts;	No there is no procedures are in place to identify any unserviceable or damaged stores
Whether the valuation of stores is in accordance with the accounting principles laid down in the rules? Whether the basis of valuation of stores is same as in the preceding year? If there is any deviation in the basis of valuation, the effect of such deviation, if material, should be reported;	No valuation of stores has been done.
Whether the parties to whom loans or advances have been given by the ULB are repaying the principal amounts as stipulated and are also regular in payment of the interest and if not, whether reasonable steps have been taken by the municipality for recovery of the principal and interest?	There is no case loans and advances other than advance to staff for expenditure.
Whether advances given to municipal employees and interest thereon are being regularly recovered;	Advance Register has not been maintained so we are unable to verify whether it is being recovered regularly or not.
Whether there exists an adequate internal control procedure for	No there does not exist



<p>he purchase of stores, including components, plant and machinery, equipment and other assets?</p>	<p>any internal control procedure for the purchase of stores, including components, plant and machinery, equipment and other assets</p>
<p>Whether applicable procurement rules and procedures are being followed and if so, significant deviations should be identified and reported.</p>	<p>No such observation.</p>
<p>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;</p>	<p>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. Delay is being observed in deposition of taxes and charges.</p>
<p>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;</p>	<p>The municipality is not giving any contribution to P.F or pension Fund employee contribution to P.F and pension fund.</p>
<p>Whether any personal expenses have been charged to the municipality's accounts; if so, the details thereof;</p>	<p>We did not notice any such expenses.</p>
<p>Whether all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget, whether made originally or subsequently and are in all cases such as are authorized by law;</p>	<p>Yes on our test check we observed that all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget</p>
<p>Whether all revenue has been properly assessed, accounted for, collected and recovery action taken on timely basis;</p>	<p>No all revenues have not been properly assessed, accounted for and collected. Recovery action is also not taken on timely basis</p>
<p>Whether all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such as are authorized by law;</p>	<p>No there is delay in collection and accounting of holding taxes.</p>
<p>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;</p>	<p>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</p>



	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 grants sanction order;	Yes on our test check we observed that amounts received as specific grants have been utilized for the purpose as stated in the grants sanction order
Whether bio-metric devices and payroll software are used at the ULB. If not whether there is a 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.



क्रम	मद का नाम	खाता सं०	राशि
1	आंतरिक संशाधन	11373336637	18782270.95
2	नूलम	710002010000461	8139977.00
3	आई०एच०एस०डी०पी०	459210110006755	3744064.00
4	ई० गा० रा० बू० पे०	459210110005300	3327624.00
5	ल०बा०पेंशन	459210110005303	15947.00
6	ल०बा०पेंशन (समान्यघटक)	459210110005304	77703.00
7	वि०नि०पेंशन	459210110005772	21121.00
8	ई०गा०रा०बू०पे०(विशेष घटक	459210110005299	94910.00
9	पेंशन	459210110005306	98344.00
10	ई०गा०रा०नि०पे०(विशेष घटक	459210110005305	21624.00
11	ई०गा०रा०वि०पे०(समान्य घटक	459210110005302	157999.00
12	ई०गा०रा०वि०पे०(विशेष घटक	459210110005301	208031.00
13	वि०नि०पेंशन(विशेष घटक)	459210110005307	36150.00
14	एस०जे०एस०आर०वाई० केनरा बैंक	2474101000275	33432.00
15	एस०जे०एस०आर०वाई० एस०वी०आई०	11419089473	9084.20
16	तेरह वि०वि०आयोग	11419089825	4541412.94
17	एस०जे०एस०आर०वाई० ए०डी०बी०	11373363468	10776912.75
18	नगर प्रबंधक	31514518859	128542.00
19	बी०आर०जी०एफ०	30380144648	1004486.00
20	+2 विद्यालय	31065443958	1492559.00
21	आई०एल०सी०एस०	33080110003728	0.00
22	पी०एल०अ०बाईलेंस	844800102000101	91071517.00
23	पार्षद मद	33080100001893	1211.23
24	ई०गर्वेन्स	459210110010577	307806.00
25	एस०बी०एम	50200014684510	7806273.68
26	मैचिंग ग्रांट	11419089858	550270.95
27	राष्ट्रीय गंदी बस्ती	11373370497	1177556.00
28			153626828.70

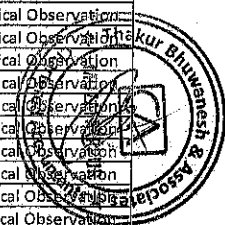


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Annex-A

Details of Property Assessed during Audit of 2014-15 Nagar Parishad - Sheikhpura

Sl. No.	Name of The Holder	Father's/Husband's Name	Ward	Type of Accommodation	Type of Property	Area	Assessed Tax	Area as per assessment of Auditor	Type of Assessment
1	Sukhri Mistri	Panjota istri	1	Residential	Cemented Roofed	2094	754	2094	Physical Observation
2	Brahmade Mistri	Tilak Mistri	1	Residential	Cemented Roofed	731	1118	731	Physical Observation
3	Akbari	Sopan Mliya	1	Commercial	Cemented Roofed	880	1980	880	Physical Observation
4	Sarda Devi	Chotan Prahad	2	Commercial	Cemented Roofed	1067	2400	1067	Physical Observation
5	Pinki Devi	Phekan Kumar	2	Commercial	Cemented Roofed	1305	1292	1305	Physical Observation
6	Rajjo Singh	Devki Singh	5	Residential	Cemented Roofed	1689	456	1689	Physical Observation
7	Rajjo Singh	Devki Singh	5	Commercial	Cemented Roofed	617	4440	617	Physical Observation
8	Shiv Dani Singh	Ram Awtar Singh	5	Commercial	Cemented Roofed	1222	8800	1222	Physical Observation
9	Madan Prashad	Ramji Prashad	5	Commercial	Cemented Roofed	1056	7600	1056	Physical Observation
10	Krishnanad Singh	Gauri Singh	5	Commercial	Cemented Roofed	708	5100	708	Physical Observation
11	Sanovarul Islam	Manjural Islam	5	Commercial	Cemented Roofed	1194	8600	1194	Physical Observation
12	Arjun Singh	Raghu Singh	5	Commercial	Cemented Roofed	1250	9000	1250	Physical Observation
13	Yamuna Mahato	Keshar Mahato	5	Residential	Cemented Roofed	1136	1125	1136	Physical Observation
14	Chattu Saw	Rambali Saw	5	Residential	Cemented Roofed	3030	3000	3030	Physical Observation
15	Mangal Ram	Vidoo Ram	5	Residential	Cemented Roofed	1414	1400	1414	Physical Observation
16	Karma Yadav	Yamuna Yadav	5	Residential	Cemented Roofed	1986	715	1986	Physical Observation
17	Jay Rani Sinha	Dr. Purusottam Sinha	5	Commercial	Cemented Roofed	1782	10800	1782	Physical Observation
18	Devki Mahto	Dayal Mahto	5	Residential	Cemented Roofed	1515	3000	1515	Physical Observation
19	Baleswar Saw	Mushari Saw	5	Residential	Cast House	1243	750	1243	Physical Observation
20	Krishna Mahto	Mistri Mahto	5	Residential	Cast House	1211	600	1211	Physical Observation
21	Yogendra kr yadav	Kishun yadav	5	Residential	Cemented Roofed	28	170	28	Physical Observation
22	Ganauri Mistri	Ramshay Mistri	5	Residential	Cemented Roofed	312	1890	312	Physical Observation
23	Ramsharan singh	Ramswaroop singh	5	Residential	Cemented Roofed	249	1510	249	Physical Observation
24	Ramprakash singh	Ramswaroop singh	5	Residential	Cemented Roofed	268	1625	268	Physical Observation
25	Sima devi	Kishor prasad	5	Residential	Cemented Roofed	390	2362	390	Physical Observation
26	Fudi yadav	Hari yadav	5	Residential	Cemented Roofed	131	794	131	Physical Observation
27	Sukhi yadav	Prasadi yadav	5	Residential	Cemented Roofed	234	1417	234	Physical Observation
28	madan prasad	Ramji Prashad	5	Residential	Cemented Roofed	790	4788	790	Physical Observation
29	Shivdani Singh	Ramawtar Singh	5	Residential	Cemented Roofed	915	5544	915	Physical Observation
30	Rajjo Singh	Devki Singh	5	Residential	Cemented Roofed	462	2797	462	Physical Observation
31	Yogendra prasad singh		5	Residential	Cemented Roofed	718	4354	718	Physical Observation
32	Mohan singh	Flrangi singh	5	Residential	Cemented Roofed	936	5670	936	Physical Observation
33	Indu kumari	Indu kr singh	5	Residential	Cemented Roofed	748	4536	748	Physical Observation
34	Ramcharit singh	Ramsagar singh	5	Residential	Cemented Roofed	156	945	156	Physical Observation
35	Anil kumar	SUNIL Kumar	5	Residential	Cemented Roofed	748	4536	748	Physical Observation
36	Shivnandan Singh		5	Residential	Cemented Roofed	416	2520	416	Physical Observation
37	Krishnandan Singh	Gauri Singh	5	Residential	Cemented Roofed	530	3213	530	Physical Observation
38	Shambhati devi		5	Residential	Cemented Roofed	192	1164	192	Physical Observation
39	Urmila kumari	Himan sherma	5	Residential	Cemented Roofed	171	1039	171	Physical Observation
40	Sumitra devi	Nageswar sah	5	Residential	Cemented Roofed	203	1228	203	Physical Observation
41	Vaidnath prasad	Bishri das	5	Residential	Cemented Roofed	217	1315	217	Physical Observation
42	Umesh prasad	Rameswaroop mahato	5	Residential	Cemented Roofed	217	1315	217	Physical Observation
43	Nawal mahto		5	Residential	Cemented Roofed	163	986	163	Physical Observation
44	Mahavir mahto	Dular mahto	5	Residential	Cemented Roofed	832	5040	832	Physical Observation
45	Mrityuanjoy Kr singh	Shyam singh	5	Residential	Cemented Roofed	185	1122	185	Physical Observation
46	Mangal Ram	Vidoo Ram	5	Residential	Cemented Roofed	146	882	146	Physical Observation
47	Mahendra Nath mahto	Kameswamath	5	Residential	Cemented Roofed	312	1890	312	Physical Observation
48	Jay Rani Sinha	Dr. Purusottam Sinha	5	Residential	Cemented Roofed	1123	6804	1123	Physical Observation
49	Kishundev singh	Ballo singh	5	Residential	Cemented Roofed	208	1260	208	Physical Observation
50	Dharamshila devi	Mithilish prashad	5	Residential	Cemented Roofed	187	1134	187	Physical Observation
51	Anitas kumari	Ravindra prasad	5	Residential	Cemented Roofed	191	1159	191	Physical Observation
52	Arjun mahto	Rameswar mahto	5	Residential	Cemented Roofed	267	1620	267	Physical Observation
53	Kamo devi	Hiralal mahto	5	Residential	Cemented Roofed	349	2116	349	Physical Observation
54	Meera devi	Hema yadav	5	Residential	Cemented Roofed	178	1080	178	Physical Observation
55	MahataV devi	Late shukra mahto	5	Residential	Cemented Roofed	112	680	112	Physical Observation
56	Shukkar shaw	Bhari shaw	6	Residential	Cemented Roofed	153	926	153	Physical Observation
57	Dulari devi	Punashwar yadav	6	Residential	Cemented Roofed	312	1890	312	Physical Observation
58	Nandkishor prashad		6	Residential	Cemented Roofed	748	4536	748	Physical Observation
59	Vijay Mahto		6	Residential	Cemented Roofed	312	1890	312	Physical Observation
60	Satnarayan prashad	Mushari Saw	6	Residential	Cemented Roofed	390	2362	390	Physical Observation
61	Avdesh kumar	karu mahato	6	Residential	Cemented Roofed	374	2268	374	Physical Observation
62	Om prashad	Bhuwaneswar	6	Residential	Cemented Roofed	1060	6426	1060	Physical Observation
63	Nageswar mistri		6	Residential	Cemented Roofed	267	1620	267	Physical Observation
64	Dharmendra kumar	Taro Matho	6	Residential	Cemented Roofed	343	2079	343	Physical Observation
65	Upendra prashad	Nanahuk mahto	6	Residential	Cemented Roofed	147	891	147	Physical Observation
66	Usman mliya	umagati	6	Residential	Cemented Roofed	281	1701	281	Physical Observation
67	Pralad	Prabhu mahto	6	Residential	Cemented Roofed	281	1701	281	Physical Observation
68	Subhi paswan	Unglee	6	Residential	Cemented Roofed	156	945	156	Physical Observation
69	Surla devi	Sehdev yadav	6	Residential	Cemented Roofed	624	3780	624	Physical Observation
70	Bhagkanta devi	Samnand prashad	6	Residential	Cemented Roofed	682	4133	682	Physical Observation
71	Premam Shaw	Chetru shaw	6	Residential	Cemented Roofed	107	648	107	Physical Observation
72	Jaldhari singh	chhedi singh	6	Residential	Cemented Roofed	611	3704	611	Physical Observation
73	Uditnarayn singh	Hajari singh	6	Residential	Cemented Roofed	1179	7144	1179	Physical Observation
74	Islamiya	Shekpora	6	Commercial	Cemented Roofed	218	1323	218	Physical Observation
75	Deepak kumar	Undi kr singh	6	Residential	Cemented Roofed	177	1072	177	Physical Observation
76	De.kidhum devi	Ranglal	6	Commercial	Cemented Roofed	2183	13230	2183	Physical Observation
77	Sarjun singh	Sitla singh	6	Residential	Cemented Roofed	624	3780	624	Physical Observation
78	Dr. Buriishchandra	MurliDhar	6	Residential	Cemented Roofed	53	324	53	Physical Observation
79	Usha devi	Dodar prashad	6	Residential	Cemented Roofed	33	201	33	Physical Observation
80	Mira devi	Ved prashad	6	Residential	Cemented Roofed	33	201	33	Physical Observation



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75	Deepak kumar	Undi kr singh	6 Residential	Cemented Roofed	177	1072	177	Physical Observation
76	De.kidhum devi	Ranglal	6 Commercial	Cemented Roofed	2183	13230	2183	Physical Observation
77	Sarjun singh	Sitta singh	6 Residential	Cemented Roofed	624	3780	624	Physical Observation
78	Dr. Burishchandra	Murlidhar	6 Residential	Cemented Roofed	53	324	53	Physical Observation
79	Usha devi	Dodar prashad	6 Residential	Cemented Roofed	33	201	33	Physical Observation
80	Mira devi	Ved prashad	6 Residential	Cemented Roofed	33	201	33	Physical Observation

