

INTERNAL AUDIT REPORT OF NAGAR PARISHAD-SHEIKHPURA

For the Period from April -2016 to March- 2017

INTERNAL AUDIT CONDUCTED BY

THAKUR BHUWANESH & ASSOCIATES

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

Audit Conducted from:

Report Issued

NAGAR PARISHAD- SHEIKHPURA (SHEIKHPURA)
INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR 2016-17

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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 **1-04-2016 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.

For Thakur Bhuwanesh & Associates

Chartered Accountants.

FRN: 019690N

(CA. Rajesh Kumar Jha)

Partner

M.NO. 412318

Date:



Executive Summary**1. Introduction**

Name of the Municipality : Nagar Parishad – Sheikhpura
 Period covered under current audit : 01.04.2016 to 31.03.2017

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

2. Results and Findings

Strength observed during the audit engagement	<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.
Weakness observed in the functioning of office, maintenance of records etc. observed during the audit engagement.	<ul style="list-style-type: none"> There are some lapses in internal control w.r.t collection of taxes. 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 possible mis-representation, if any. 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.
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3. Opinion

Overall opinion of the Audit team about the functioning of the Municipality	<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 timely basis and returns prescribed under the statute should also be deposited on timely basis. • 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>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

(CA. Rajesh Kumar Jha)

Partner

M.NO. 412318



Detailed Audit Report**1. Introduction**

The Internal audit of Nagar Panchayat covering period from 1st January 2017 to 31st March, 2016 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	2014-15	2015-16	2016-17
Final/ Revised Budget	303244000.00	128432313.00	105400000
Actual Expenditure	40144266.00	44801489.00	134542411
Savings (+)/ Excess(-)	263099734.00	83630824.00	(-) 29142411

II. Volume of transactions

Period	Budgeted (F.Y.16-17)	Previous year (F.Y. 15-16)	Corresponding period of previous year(F.Y. 15-16)	Current Period (F.Y. 16-17)	Cumulative for the current period (F.Y. 16-17)
Opening Balance	0	240144266	240144266	240386620	240386620
Receipts	293071496	45043843	45043843	116731306	116731306
TOTAL	293071496	285188109	285188109	357117926	357117926
Net Expenditure	105400000	44801489	44801489	134542411	134542411
Closing Balance	187671496	240386620	240386620	222575515	222575515

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. 2016-17)	Previous year (For One year)(F.Y. 2015-16)	Correspon ding period of previous year	Current Period. 2016-17	Cumulativ e for the current period
A.Own Source					
Property Tax	24219200	736535	736535	1605601	1605601
Assigned revenue	12420000	1545059	1545059		
Others (Fees & User Charges)	85732296	9433272	9433272	6245977	6245977
(b) Administrative Grant					
© Specific Grant (Scheme wise)					
S.J.RY	50000000	50000000	50000000	429263	429263
NULM				128313	128313
BRGF	20000000	5398869	5398869	983529	983529
UDHD					
10+2 SCHOOL					
14 th Finance Commission Grant		14734025	14734025		
13 th Finance	26000000	1822442	1822442	14068159	14068159

Period	Budgeted (F.Y. 2016-17)	Previous year (For One year)(F.Y. 2015-16)	Correspon ding period of previous year	Current Period. 2016-17	Cumulativ e for the current period
Commission Grant					
4 th Finance Commission Grant	45000000	45000000	45000000	20175512	20175512
General & Special Grant					
Allowances of Ward Parsad					
Salary				539396	539396
Civil Amenities					
P/L					
OTHERS	8500000	60000000	60000000		
Water Supply		10721349	10721349	23377952	23377952
Establishment	26010000	45043843	45043843		
Administrative expenses	17285000				
Operation & maintenance	7695093				
Programme expenses	2800000				
Grants	15000000				
State government	128000000	98800000	98800000		
Welfare	34200000	65000000	65000000	26825687	26825687
Fixed assets	18958430	56308430	56308430		
Capital work	2500000	100000	100000		
IHSDP	8500000	8160000	8160000	198379	198379
Pension				9286957	9286957
City Manager					
Nagar prabandhak				211900	211900
SBM				573578	573578
E- Government					
HRA				8639000	8639000
IR				3442103	3442103

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:

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><u>Property Tax</u></p> <p>Rs. 1605601.00 has been collected as Property tax, up to end of this quarter.</p> <p><u>Tower Tax</u></p> <p>i) Total Rs. 240017.00 is pending a communication tower registration tax. (Details Attached)</p> <p><u>Shop Charges</u></p> <p>Out of total demand of Rs. 78706.00 Rs. 75346.00 collected rest 3360.00 is due to be collected. (Details Attached)</p>
b. Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULBs	We have checked the expenditure vouched all above Rs. 10000.00 but no any objectionable thing noticed.
c. Report on findings of field survey of Property Tax of minimum 20 high value properties	Field survey of 20 high value properties has been conducted by us a report thereon is attached in Annexure

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 24 Register of Immovable Property GEN-31 25 Register of Movable Property GEN-32 26 Register of Land GEN-33
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	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
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 adjustment thereof. • 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 transferred to head office for deposition but no other record is kept.

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 31.03.2016 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 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: 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 and demand collection register 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.

Particulars	Comments
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.

Particulars	Comments
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.	Not any significant 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. Royalty and labour cess for the year 2015-16 yet to be deposited.
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 any contribution to P.F or pension Fund employee contribution to P.F and pension fund.
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 originally or subsequently and are in all cases such as are authorized by law;	Yes on our test check we observed that all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget
Whether all revenue has been properly assessed, accounted for, collected and recovery action taken on timely basis;	No all revenues have not been properly assessed, accounted for and collected. Recovery action is also not taken on timely basis
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;	Some delay observed in collection and accounting of taxes by tax collection agents.
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	Yes on our test check we observed that amounts received as specific grants have

Particulars	Comments
the grant sanction order;	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.



Details of 20 high value properties

Sl. No.	HOLDING NO.	NAME	F NAME	ANNUAL VALUE	ANNUAL HOLDING TAX	Observation
1	870	MANORAMA MAHATO	SUMAN MAHATO	600	54	Physical
2	871	KANCHAN DEVI	SIKANDAR MISTRI	600	54	Physical
3	833	DAYANAND MISTRI	LAKHAN MISTRI	448	58.32	Physical
4	834	BABITA DEVI	MANTU PRASAD	448	58.32	Physical
5	835	YAMUNA MAHATO	THAHU MAHATO	1800	162	Physical
6	836	BABITA DEVI	SITARAM MAHATO	1200	108	Physical
7	837	GUDDU KUMAR	RAMDEV MAHATHO	756	68.4	Physical
8	838	PARMESHVAR PRASAD	SIYARAM MAHATHO	750	67.5	Physical
9	839	CHUNESHWAEI DEVI	RAJKUMAR PRASAD	300	27	Physical
10	840	RAMCHANDAR PRASAD	DOMAN MAHATO	340	30.6	Physical
11	841	SURESH MAHATO	DR. KRIPALI MAHATO	600	54	Physical
12	842	KARMI DEVI	GANDHARI MAHATO	600	54	Physical
13	843	DINESH PRASAD	KESHAW MAHATO	1200	108	Physical
14	844	RAJESH KUMAR	GHANU MAHATO	600	54	Physical
15	850	SUMAN SINHA	NARESH PRASAD	1600	144	Physical
16	851	SUSHILA SINHA	SUNIL KUMAR	900	81	Physical
17	870	MANORAMA MAHATO	SUMAN MAHATO	600	54	Physical
18	871	KANCHAN DEVI	SIKANDAR MISTRI	600	54	Physical
19	833	DAYANAND MISTRI	LAKHAN MISTRI	448	58.32	Physical
20	834	BABITA DEVI	MANTU PRASAD	448	58.32	Physical

Details of collection and due from Shop

महात्मागांधीमार्केट	दुकान सं०	पुरानाबकाया	हालबकाया	योग	वसूली विवरणी	तिथि	राशि पुरानाबकाया	राशि हालबकाया
		2015-16	2016-17		रसीद संख्या			
1	2	3	4	5	6	7	8	9
	1	5458.00	2940.00	8398.00	4646	16/07/16	8398.00	0.00
	2	10458.00	2940.00	13398.00	4667	22/08/16	13398.00	0.00
	8	2940.00	2940.00	5880.00	4630	30/05/16	5880.00	0.00
	18	3087.00	3087.00	6174.00	4615	13/05/16	6174.00	0.00
	19	440.00	2940.00	3380.00	4628	30/05/16	3380.00	0.00
	20	6658.00	2940.00	9598.00	4608	05-04-16	9598.00	0.00
	21	2940.00	2940.00	5880.00	4645	16/07/16	5880.00	0.00
	34	16660.00	2618.00	19278.00	4664	19/08/16	19278.00	0.00
सरदारबल्लभभाई पटेलमार्केट	18	1680.00	1680.00	3360.00	4666	19/08/16	1680.00	1680.00
	30	1680.00	1680.00	3360.00	4673	28/09/16	1680.00	1680.00
कुल योग		52001.00	26705.00	78706.00			75346.00	3360.00

