



ཐིམ་ཕུ་ཐར་མེ
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TT/IAU-04/2019-2020/ 1379

09 /06/2020

Executive Secretary

Thimphu Thromde

Thimphu

Subject: Internal Audit Report on Revenue Collection and Management

Sir,

Kindly find enclosed herewith Internal Audit Report on Revenue Collection and Management for the period covering July 2018 to June 2019 for your kind necessary actions. Recommendations as deem appropriate are given for remedial measures on findings. The report is made available in the official e-mails of the respective official. Report presentation will made with the directives from the management if necessary

Yours faithfully

Asst. Internal Auditor

CC:

1. Dasho Thrompon, Thimphu Thromde for kind information
2. Chief Administration officer, for necessary actions
3. Dy. Chief Finance Officer, for necessary actions
4. Revenue section, for necessary actions and follow up
5. office copy .



Internal Audit Unit

Internal Audit Report on “Revenue Collection and Management”

Reference: TT/IAU-4/2019-2020/1379

Name of Auditor	Phub Dema, Asst. Internal Auditor
Period of review	1/7/2018 to 30/6/2019
Circulation:	Dasho Thrompon, Thimphu Thromde Executive Secretary, Thimphu Thromde Chief Administrative Officer, Thimphu Thromde Dy. Chief Finance officer, Thimphu Thromde Revenue Section, Thimphu Thromde Office copy

Glossary Priority ratings have been assigned to issues raised in this report as follows:

Rating scale for individual findings	
Critical	Active management attention required as an extreme priority. Controls are not adequate to address the associated risk.
High	Active management attention required as a high priority. Controls are not adequate to address the associated risk.
Medium	Active management attention required as a moderate priority. Controls are not adequate to address the associated risk.
Low	Active management attention not required on priority. Controls are more or less adequate to address the associated risk.

Rating scale for overall report

Control is inadequate			Control is adequate	
E	H	M	L	CC
Extreme Priority	High Priority	Moderate Priority	Low Priority	Control Critical Test controls regularly

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Executive Summary

The audit on Revenue collection and management is conducted as theme based audit for FY 2019-2020 under the directives of Central Coordinating Agency of Ministry of Finance moreover, this audit universe was high risk assessed during the risk based evaluation during the internal audit annual work plan. The main objectives of the audit are to review the adequacy of Financial and administrative controls, access the efficiency and effectiveness and to access the accountability and transparency of the revenue collected at Thimphu Thromde. The audit periods cover the financial year 2018-2019.

The Internal Audit Unit (IAU) claims that during the audit we had neither yielded to pressure nor dispensed any favours or resorted to any unethical means that would be considered as violation of the Internal Auditors Code of Ethics.

The study reviewed the past audit paras, internal control system/process in place in the agency and the lapses on the systems/corrective measure to mitigate the risks are raised in this report. The revenue collection and management process have been streamlined in the best capacity of the concerned officials upon their positive initiatives. Nevertheless the audit findings on Revenue collection and management have indicated some internal controls needs to be implement to strengthen the control mechanism in the agency. And some of the momentous and consequential observations that needs immediate management intervention includes absence of proper guidelines (Revenue Administrative Manual still in draft phase), no reconciliation statement, daily usage of Manual Receipt, Terms of Reference for the revenue officials needs to be define properly, and Tax payers information not updated in the system.

The recommendations provided in the report are expected to add value to the agency's administration and operations.

Back ground

Since the institution of the Thimphu Thromde, the collection and monitoring of both tax and non-tax revenue are levied with the agency. With the rapid development of the town area and its developmental activities, Thromde finances its developmental activities (capital expenditure) and recurrent expenditures through the government Subsidies initially.

Later Thromde was gaining the financial momentum over the years and from the Financial Year 2018-2019, agency proposed to mobilize internal revenue to meet the current deposit account/recurring expenditures thereby moving towards goal of independent Financing. But still the developmental activities are financed through government subsidies.

Thimphu Thromde has a complex financial system whereby all the current deposit accounts are managed through the internal revenue budget of Thimphu Thromde and the current deposit of the Thromde schools are managed through the letter of credit (LC) of the government and developmental activities financed through Government subsidies and departmental activities partially funded from internal revenue.

The Thimphu Thromde Administration has customer service Division under which revenue collections and deposits are carried out by two sections viz. Revenue Section and Water billing Section. Revenues are collected in the form of taxes, fees, charges, security deposits, fines and penalties (source of revenue detailed in Table 1 and annexure 1: source of Revenue in Thimphu Thromde) and deposits are made in the designated bank account of Thromde and it is managed through the Thromde revenue section. Therefore, the collection and monitoring of both tax and non-tax revenue to finance the government expenditure is a significant responsibility entrusted upon the agency.

Table 1

Revenue structure	Major components	Description
1. Tax revenue:	Land tax	Annual Land Tax is annual tax paid on the value of the net area of land possessed. The Land rates applicable are calculated on the basis of Town Group, Land type. Land pooling rate is another factor that is taken in to account while calculating the net payable tax.
	Urban House tax	Urban House Tax is a local tax on buildings, along with appurtenant land, and imposed on owners. The House Tax rate applicable is determined on the basis of the Land type, Building category, class with the information taken from the occupancy certificate. This tax is clubbed with Land Tax.
	Property transfer tax	Whenever two parties engage in a Property transfer transaction, tax is imposed @ 5% of the assessed value of the land. The Assessed value of the Land concerned is the highest of the following: <ul style="list-style-type: none"> • Government prescribed rate value • Market Value
	Vacant Land Tax / Under Development Fee	The purpose of the vacant/underdevelopment tax is to encourage owners to develop their land or sell it in the market. This annual tax is imposed if the land is lying vacant, i.e. no construction is carried out on it. The fee imposed is 25 % of prevailing land tax on the vacant land.
2. Non- tax revenue : Fees	Land development and sub division	During the Property Ownership Transfer, if the subdivision of concerned plot of land is involved, From the Lag thram, the subdivided area is multiplied with the prevailing rate. This one-time fee is clubbed with Property Ownership Transfer Tax.
	Land demarcation	The land demarcation fee covers a specific service provided by the administration. It shall cover the administrative costs for the service and the pegs used for the demarcation.
	Land registration	This is a one-time fixed fee of Nu. 1000

		applicable during the registration of land.
	Site plan, Building Permit and deviation approval fees	This is another fee charged by Building and Planning department for the site plan. The rates were determined in the 89th City Commission.
	Parking Fees of vehicles	The purpose of the parking fee is to regulate the circulation of vehicles in the urban area and finance the establishment and maintenance of parking areas. The collection of the parking fees is contracted out to a private company. The Municipality is responsible for setting the fees size.
	Sabzee Bazar Fee	This fee is charged to the Vegetable vendors, Handicrafts Vendors and Clothes Vendors. The rate is fixed based on size of stall during the Town committee meeting. The area is verified on a one-time basis, and the area is updated in a "stall-rent booklet (maintained by vendors)" on a monthly basis. The fee is calculated and paid on a monthly basis.
	Advertisements	This fee is collected from citizens wanting to advertise at designated locations
	Land leasing	Land Lease fee is calculated on an annual basis on the land leases to any private or commercial entity in a short term (less than 3 years) or long term basis. Various categories of land plots are classified in the Land lease manual. Thromde land committee meeting decides on the rate (per sq.ft) based on the tables in the manual. Calculation of the fee is done on Area, Rate, lease Term. Annual Land Lease fee is recalculated and agreement is renewed whenever there is a revision of rates.
	Ground Rent	Land assets of the TCC (e.g. clock tower) are leased out for various occasions to commercial entities. The calculation for Ground Rent is made on the basis of number of days multiplied by the predetermined rates.
	Excess land Fee	This one-time fee is applied when any excess land, i.e. deviation from the already registered units is to be legalized. Once NLCS approves the proposed extension, the prevailing PAVA rates

		are applied to calculate the Excess land fee.
	Other fees	Other fees, consistent with Section 65 of the LGA
	Service Charges – Street Lights and Solid Waste	This charge is collected on behalf of the electrical department for maintenance of Street Lights. The charge for collection of solid waste is set to cover the cost of the service including disposal of the waste. The rate of Service charge is fixed, as taken from Municipal Taxation Policy Manual 1992. The Charge is calculated in the basis of the number units used, unit category (as given the Building Assessment report).
3. Non- tax revenue: Charges	Water Charges	The charges shall be set to cover current expenditure for the municipal water delivery. Water meters shall be installed and users shall pay according to their consumption. Fees shall be set to discourage high water consumption. The Charge is calculated as per the average consumption units.
	Sewage	The sewage charge is collected with the water fee. It covers the cost of the sewage and is set as 50 per cent of the water charge presently.
	Connection charges	The connection fee (and reconnection fee) is set to cover the average cost of the service (salary, transportation and materials).
	Septic Cleaning Charges	This fee is being collected on need basis when the citizen makes an application for cleaning of septic tank.
	Sale of Dustbin	This fee is collected on the sale of Dustbins to the citizens.
4. Non- tax revenue: Fines and Penalties	Delayed payment etc.	Interest Penalty at the rate of 24% pa on per day basis from the day the amount became due up till the date of payment is levied on all types of municipal dues from the citizen

Audit Objectivities

The main objectives of the study are:

- ✓ To ascertain revenue collection and deposits are inconformity with the existing revenue management manual.
- ✓ To ensure timely collection and deposits of revenue in the system.
- ✓ To evaluate the adequacy and effectiveness of internal control in revenue management system

Scope of Audit

Revenue collections and deposit (1st July 2018 to 30th June 2019)

Limitation

- ✓ The audit is limited to the information provided by concern officials, top management and the reports referred for the analysis
- ✓ The opinion of the auditors are limited to the financial statements of the period covered and information made available till the submission of the report.
- ✓ The audit did not consider the expenditure incurred from the internal Revenue Account/ Current Deposit. This will be taken as another audit subject in future
- ✓ Sampling method is used to review the loan defaulter of the agency

Audit Methodology

- ✓ The audit unit proceeded with a thorough examination and review of the documents provided by the management to gain information and understand the type of internal control system in place in the agency. Cash book, Revenue money receipts, Revenue Management System, deposit slips, Bank statement for the audit period are examined and Revenue Manual 2019, Draft Revenue Administrative Manual are referred as a guideline.

- ✓ Consultation with key stakeholder through interview, and discussion were carried out. Physical verification along with observation of people and processes were also conducted.
- ✓ Adequacy and effectiveness of Revenue Management System are observed through the Percentage of transition to system and knowledge of the concern official operating the system.
- ✓ 18 Revenue Manual Book Receipt no. 1180 to 1197 are thoroughly reviewed with Cash Book and Deposit Statement.

Audit observation and findings

Part I: Initiatives and Positive Developments

There were good practices and initiatives undertaken by the Revenue section ensuring transparency, accountability and strengthening of internal control in the revenue collection and management system. The initiatives and good practices are mentioned below:

Follow up on the previous audit observations

During the review IAU referred the past audit issues and the recommendation to which IAU observed correction measures and follow up were taken by the concerned official. This contributed in the strengthening of the internal control. For instance;

- ✓ Use of revenue receipt books were minimized only 18 booklets were used in the FY 2018-19 compared to previous years. Most of the revenue receipts are generated through revenue system resulting in the transition to revenue system almost 88% is complete. The booklets were serially issued and used which was short coming in the past audit.
- ✓ Today, the revenue in the Thromde from all source were collected by revenue counter by the revenue assistant and as against that e- receipt is printed and given to the depositors. While the revenue assistant deals directly with collecting and depositing cash, the record is maintained by the revenue officer thereby ensuring proper check and balance.
- ✓ The recording of cash collection and deposits were reviewed for the FY 2018-19 comprehensively to which IAU observed proper maintenance of recording except for few observations (part II –observations 1). The major issues or the short coming of past audit on “Non-accountal of revenue collections” was not observed in this audit period 2018-19 which depicts the integrity and competent of the dealing official moreover proper record keeping will aid in enhancing transparency and accountability.

Follow up on Tax defaulter

- ✓ There were no official responsible for the recovering and following up with the tax defaulter in the past because of this there were more cases where the sundry debtor were turning into bad debt resulting in loss for the agency. It was not reported and monitored simultaneously in the past. In the year 2018 Thimphu Thromde has around 1374 tax defaulter case resulting into loss government revenue. Revenue section took the initiatives of recovering the tax from the defaulter and the bad debt was reduced and continued to monitor such cases contributing in the revenue generation of the agency.

Strategies to encourage tax payer to pay voluntarily

- ✓ The usual period for the payment of the tax has been only three months, but starting year 2018, the payment dates have been open from 1st January to 31st December making it convenient for the tax payer.
- ✓ Further to encourage taxpayer to pay voluntarily, Thromde introduce online payment through the integration with MBOB.

Part II: Shortcomings and Deficiencies

The review and analysis on internal control system in place, documents and information on revenue collection and management in the agency revealed various shortcomings that muddle's the operational efficiency of the agency to which management intervention is needed to further strengthen internal control. The deficiencies are discussed as follows:

Money Receipt Unaccounted in the Cash Book

Currently, the Revenue Management System is under 88% achievement on the transition in e-system but still the uses of Manual Receipts are observed during the review. To which there is proper recording of the records but despite having the proper maintenance and recording of the manual receipt collection in the cash book, revenue receipt number in following table is unaccounted in the cash book. Such negligence will not produce true figure of cash collection and also raise difficulty during the reconciliation statement.

Date	Name	Receipt. No	Amount (Nu.)	Remarks
1/3/2019	Kesang Deki	119087	1,800.00	Demarcation fee
1/3/2019	Ugyen lhamo	119088	1,000.00	LT Registration fee
1/3/2019	Sonam Tobgay	119089	500.00	Revalidation fee
1/3/2019	Public Library	119090	1,675.00	membership fee
1/3/2019	Tashi Dema penjore	119091	17,923.00	Building Regularization fee
1/3/2019	Deepak Gurung	119092	1,000.00	LT Registration fee
1/3/2019	Kanjur Wangmo	119094	1,000.00	LT Registration fee
1/3/2019	Sonam Tobgay	119095	3,000.00	Security fee
4/3/2019	Panglung	119096	94,996.00	5%PTT
4/3/2019	Indra Maya Jaisi	119097	94,996.00	5% PTT
4/3/2019	Thinley Zangmo	119098	94,996.00	5% PTT
4/3/2019	Sonam Tashi	119099	94,996.00	5%PTT
4/3/2019	Passang Tshering	119100	2,500.00	EC Fee
		Total	410,382.00	

While doing the further verification IAU found the amount being deposited in the Bank statement attached in the annexure. Therefore, to avoid the issues of unaccounted cash in the cash book, IAU recommends the concerned official to update the cash book and the concern should be more vigilant and should not be negligent during recording so that the records produce the true figure of the collection and deposits.

Revenue Administration Manual Still in the Draft Phase

Thromde do not follow the Revenue Manual 2016 because Thromdes (Urban Local Bodies) in Bhutan are being responsible for assessment, collection and reporting of all types of local taxes and other sources of revenue and expenditure. And the revenue Manual was found not applicable to be implemented/follow for the assessment because of the differences in the nature of work from other agencies.

Due to considerable increase in revenue and collection some shortcomings amongst other factors were considered and the need to review, streamline and improve the existing financial management system of Thromdes of the country was felt necessary. It is in this context, the Royal Government of Bhutan (RGoB) has secured an International Development Association (IDA) credit (IDA credit # 4744-BT) to

- (a) Strengthen municipal management systems starting in Thimphu and Phuentsholing and
- (b) Improve infrastructure services in northern Thimphu.

As a part of BUDP II, consultants have been appointed to “Strengthening municipal financial management” in TT and PT. One of the tasks under this assignment is to prepare Municipal Revenue Administration Manual which could provide guidance to the concerned Thromdes on the assessments, collection and reporting system of local revenue sources.

However, Revenue Administration Manual developed to meet the short comings is still in the draft phases and there was no follow up done for the endorsement of the manual moreover, there was no proper guidance given from the management to which manual or rules to look for the reference. The revenue officials are using their knowledge gained through their experience from their profession on the assessments, collection and reporting system of local revenue sources.

There are no proper guidelines which they follow, while the development of Revenue Administration Manual for the Thromde was the great initiative however this initiative is found to be inexplicit and wasteful of fund if it is not endorsed and implemented in the agency.

Recommendation

The focal person of this project in the agency needs to follow up with the higher up for the endorsement of the manual and need to implement and sensitize the official on the manual. The proposed Manual on Revenue Administration will prove useful in implementing a uniform improved Revenue Administration System (RAS), understanding and managing revenue more efficiently.

No Reconciliation Statement

A Bank Reconciliation Statement is needed and is important because of the following reasons: It helps in knowing the actual Bank balance; it helps in discouraging the staff from embezzlement, Helps in identifying the reason for differences in the Cash Book and the bank statement, assist you in spotting fraud and reducing the risk of transactions which could cause penalties and late fees, helps in detecting errors moreover it's a tool for the measuring proper check and balance and this gives the true figure of collection and expenditure.

It is one of the requirements for government accounting reports such as monthly expenditure report, receipt and payment statement, the budget variance report, the bank reconciliation statement as per FRR 2016. This data can be served as a basis for decision making by the management. The Revenue Manual 2019 also requires the revenue collecting agency to ensure that RMR and depositing slip's status are 'PAID- RECONCILED' in the system

Despite being observed by the RAA during the performance audit report 2018 and internal audit report 2017-2018, revenue section is still not preparing BRS.

Recommendation

Revenue section needs to produce the BRS as per the requirement of FRR2016 and the management need to vigilant and act on this issues to avoid future obligation.

Usage of Manual Receipt

Revenue Manual 2019, **Chapter 2**, Revenue Accounting and Reporting Procedure section 2.8.4, Sub-section 2.8.4.1, *the manual revenue money receipt shall be issued only under the following circumstances*

- a) *Power failure*
- b) *Unable to access system*
- c) *Field collection*

During the review it was observed that though the usage of Manual Revenue booklet was decreased compared to previous year but the issuances/usage of these receipts are found to be used daily as per Manual Receipt date and records in cash book . After enquiring the concern official it was done when they were unable to access system; however the frequencies of usage do not replicate the same reasons.

Recommendation

The agency should always adapt to E-receipt and minimize the usage of manual receipt

Job Delegation and Responsibility Need to be Defined Properly

It's been almost 6 years since the implementation of Revenue Management System in the agency and now almost 88% of the services are generated to public through the system. Those operator (Revenue Assistant/Revenue officer) need to be specialized in the system which means the currently the works assigned or attended by the IT officer need to be passed down to the revenue official this is to reduce the risk of continuity of service in future. For instances services like attending complain, making the error changes in the system regarding any transaction and updating the tax payer information, etc.

During the review of draft Revenue Administration Manual, IAU observed the TOR for the revenue assistant and revenue officer are incorporated in the manual but it's not known to management and concern officials. This depicts a waste of such effort; adoption of TOR will define proper job responsibility and accountability structure in the agency.

Recommendation

Terms of reference for the revenue assistants and revenue officer needs to be implemented so that's their roles and responsibility are properly defined. This is to strengthen to take ownership of works to be performed; such initiation will have proper accountability structure in the agency.

Tax Payers Information not updated in the System

One of the major sources of the revenue of the agency is from the property tax therefore; information of the tax payer should be correct and updated all the time. During the review, IAU observed the issuance of various dummy CID number to tax payer (Annexure 3: dummy cid of tax payer) resulting in increase of tax defaulter record in the system. This shows that the information of tax payers is not updated and therefore, current information of the tax defaulter may not be same as shown in the system records. This was also one the major reasons for the increasing number of tax defaulter records in the system.

This happened because of lack of proper coordination and communication among the land section and revenue sections. Few cases were observed where whenever two parties engage in a Property transfer transaction, information of the parties (sellers) is not made inactive from land record section and also information of the parties are not updated. Thus, revenue sections are not aware of such transaction resulting in incomplete and incorrect records of the tax payers in the system.

Recommendation

- ✓ Concerned official needs to be vigilant, update and inform the relevant sections for such transaction so that information of the tax payers is correct and up to date.
- ✓ Land section, revenue and IT section together need to stream line the tax Defaulter information on the dummy CID information.

Summary of the overall findings based on the rating scale provided in the Glossary

Sl. No	Findings	Priority/Impact Level
1	Money Receipt Unaccounted in Cash Book	Medium
2	Revenue Administration Manual Still In Draft Phase	Critical
3	No Reconciliation statement	High
4	Usage of Manual Receipt	Medium
5	Job Delegation and Responsibility needs to be defined Properly	Medium
6	Tax payers information not updated in system	High

Conclusion

The internal audit concludes that the financial and administrative control instituted in the Revenue collection and management is reasonable but can be strengthened the internal control system to the extent of the aforementioned observations in the agency. Majority of the observations pertain to poor institution of control mechanism. It calls for the intervention at control level rather than procedural interventions.

*****Thank You*****

Reference

1. Finance and Accounting Manual 2016
2. Revenue Management Manual 2016
3. Draft Revenue Administrative Manual
4. Thimphu City Corporation service Guide

Annexure



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THIMPHU THROMDE

Yearly Head Wise Demand Collection

Financial Year : 2018-19

SI	Revenue Head
1	Land Tax - Residential
2	Land Tax - Commercial
3	Land Tax-Semi Commercial
4	Urban House Tax-Residential
5	Urban House Tax-Shops and Restaurants
6	Urban House Tax-Hotels
7	Underdevelopment Tax-Residential
8	Underdevelopment Tax-Commercial
9	Underdevelopment Tax-Semi Commercial
10	Garbage Collection Charges
11	Amenities service fee
12	Water Charges
13	Sewerage Charges
14	Rent from Civic Amenities-Ground
15	Rent from Civic Amenities-Market
16	Rent from Civic Amenities-Parking
17	Rent from Lease Land
18	Development Charges-Construction Approval
19	Development Charges-Occupancy Certificate
20	Mutation Charges-Property Transfer fee
21	Mutation Charges-Sub-Division
22	Regularization Fee-Excess Land
23	Regularization Fee-Building Regularization
24	Water Connection Chages-Permanent
25	Water Connection Chages-Temporary
26	Sewerage Connection Charges-Permanent
27	Sewerage Connection Charges-Temporary
28	User Charges-Environmental Fines

29	Service Charges-Land Demarcation
30	Service Charges-Site Plan Survey
31	Service Charges-Building Plan Survey
32	Service Charges-Construction Assessment
33	Service Charges-Vacuum Tanker
34	Service Charges-Road Cutting and Excavation
35	Documents-Application
36	Documents-Certificate
37	Products-Dust Bins
38	Products-Demarcation Pegs
39	Advance-Land Tax-Residential
40	Advance-Land Tax-Commercial
41	Advance-Land Tax-Semi Commercial
42	Advance-Urban House Tax-Residential
43	Advance-Urban House Tax-Shops and Restaurants
44	Advance-Urban House Tax-Hotels
45	Advance-Underdevelopment Tax-Residential
46	Advance-Underdevelopment Tax-Commercial
47	Advance-Underdevelopment Tax-Semi Commercial
48	Advance-Garbage Collection Tax-Property - Garbage Collection
49	Advance-Street Lighting Tax-Property - Street Lighting Charges
50	Advance-Water tax-Property - Water Charges
51	Advance-Sewerage tax-Property - Sewerage Charges
52	Rental Deposits-Ground
53	Rental Deposits-Market
54	Rental Deposits-Parking
55	Lease Deposits-Land Lease
56	Security Deposits/Water Meter Cost
57	Tax Refunds-Land Tax
58	Tax Refunds-Urban House Tax
59	Tax Refunds-Underdevelopment Tax
60	Tax Refunds-Garbage Collection Tax
61	Tax Refunds-Street Lighting Tax
62	Tax Refunds-Water tax
63	Tax Refunds-Sewerage tax
64	Service Charge Refunds-Fees and Administrative Charges
65	Service Charge Refunds-Sale and Hire Charges

66	Mutation Charges - Land Registration
67	Water Connection Charges-Water Line Shifting
68	Refund - Demand Tax
69	Road Cutting/Property Damage/Soil Dumping
70	Penalty
71	Betterment Charges
72	Scrutiny Fee
73	Service and Amenities Fee
74	d
75	Meter Rent
76	Meter Rent1
77	Cost of Fittings
78	Cost Of chamber
79	Handling Charge
80	Water ReConnection Charges
81	Water Connection Charges-Chamber Shifting
82	Sale Of Tender
83	Lagtharm-Fee
84	Garbage Collection Charges Commercial
85	Amenities service fee Commercial
86	House Rent
87	Penalty-Residential Property Tax
88	Penalty-Water & Sewerage Charge
89	Penalty-Rent from Lease Land
90	Penalty-Service Charges-Site Plan Survey
91	Penalty-Lease Deposits-Land Lease
92	Penalty-Rent from Civic Amenities-Market
93	Penalty-Rental Deposits-Parking
94	Penalty-Rental Deposits-Market
95	Penalty-House Rent
96	Penalty-Commercial Property Tax
97	Environmental Charges
98	Application Fee-Environmental Charges
99	Penalty-Environmental Charges
100	20% of Application Fee
101	Land Transaction Fee
102	Illegal Water Connection-Penalty

Annexure 2: Use of Dummy CID information of the Tax payer

Defaulters- Individuals having dummy CID FY (2018-2019)			
Sl	TTIN	CID	Tax Payer Name
1	006151	11111111111	Mr. Tashi LHAMO
2	006152	11111111111	Mr. KELZANG DEMA
3	006153	11111111111	Mr. PEM NAMGYEL AND
4	006155	11111111111	Mr. Sonam Gyeltshen and tshering dema
5	006156	11111111111	Mr. AUM CHODEN
6	003341	11111111111	Mrs. Passang Wangmo
7	006158	11111111111	Mr. LOTEY TSHERING
8	002577	11111111111	Mr. KUENGA SINGYE
9	005977	11111111120	Mr. SANGAY AND
10	006067	11111111122	Mr. BHANU
11	003328	11111111111	Mr. Chencho Namgyel
12	003084	11111111111	Mr. Jagar & Kuenzang
13	003085	11111111111	Mr. Tshering Wangyal & Karma Ghalley
14	003086	11111111111	Mrs. Ugyen Pemo
15	003087	11111111111	Mr. Jigme Tenzin
16	003343	11111111111	Mrs. Namgay Zam
17	003088	11111111111	Mrs. Kelzang Dolkar
18	003344	11111111111	Mrs. Dechen Wangmo, 4 sisters & 2 brotheres
19	003345	11111111111	Mr. Phajo
20	003090	11111111111	Mr. Karsangla, Dendi & Tenzin jamtsho
21	003091	11111111111	Mrs. Denkar
22	003092	11111111111	Mr. Melam
23	003348	11111111111	Mrs. Dolma

24	003349	11111111111	Mr. Tshering Namgyel
25	003350	11111111111	Mr. Tshering Namgyel
26	003096	11111111111	Mr. Ugyen Wangchuk
27	003353	11111111111	Mrs. Dema
28	003363	11111111111	Mr. Late Andu
29	003364	11111111111	Mrs. Kinley Palden
30	003365	11111111111	Mr. Dechen Tshering
31	003367	11111111111	Mr. Loden
32	003023	11111111111	Mr. Late Lyonpo Dawa Tshering
33	003031	11111111111	Mr. Tandin Dorji
34	003032	11111111111	Mr. Lhakhang
35	003035	11111111111	Mr. Namgay Dorji
36	003038	11111111111	Mr. Sangay, Sangay
37	003039	11111111111	Mrs. Lemo, Lemo
38	003314	11111111111	Mrs. Namgay Pem
39	003315	11111111111	Mr. Gyeltshen & Tobgay
40	003316	11111111111	Mr. Late Sangay Penjor
41	003317	11111111111	Mr. Father Kinley Tshering
42	003327	11111111111	Mr. Kipchu Tshering
43	003080	11111111111	Mr. Dolay & Pemba
44	003081	11111111111	Mr. Dasho Kazi Ugyen Dorji
45	003082	11111111111	Mr. Chencho & Dawa
46	003083	11111111111	Mr. Passang
47	003357	11111111111	Mr. sangay
48	003006	11111111111	Mr. Etho Metho Tours Ltd
49	007592	11111111111	Mr. Kuenzang Tobgyel
50	007962	11111111111	Mr. Gyeltshen AND
51	007966	11111111111	Ugyen Dorji
52	007967	11111111111	Ugyen Dorji
53	007969	11111111111	Mrs. Karma Yangzom
54	007970	11111111111	Mr. Dhondup Gyaltsen

55	007971	11111111111	Mrs. Karma Yangzom
56	007973	11111111111	Mr. Tshokey Dorji
57	007974	11111111111	HH Khendum Dorji
58	007975	11111111111	Mr. Major Kinley
59	007978	11111111111	Lyonpo D. Tshering
60	007979	11111111111	Dasho Ugyen Dorji AND
61	007984	11111111111	Tshering Yangchen
62	007985	11111111111	Mr. Phuntshok Rabten
63	007986	11111111111	Ugyen Dorji
64	007987	11111111111	Mr. Yeshi Dorji AND
65	007989	11111111111	Fumiko Sugiura
66	007991	11111111111	Mrs. Tshering Dem
67	007998	11111111111	Mrs. Thinley Pemo
68	008003	11111111111	Mr. Phub Dorji AND
69	008007	11111111111	Dr. Pema Rinzin
70	008010	11111111111	Mr. Sonam Rinzin
71	008017	11111111111	Mr. Ugyen Penjore
72	008018	11111111111	Mr. Chhimi Kinley Tobgay
73	008027	11111111111	Mr. Dikkey Namgyel
74	008029	11111111111	Mr. UGEN TENZIN
75	008030	11111111111	Mrs. Sonam Pelzom
76	008035	11111111111	Thinly Dorji
77	008036	11111111111	Mr. Gyeltshen
78	008037	11111111111	Mrs. Choden
79	008041	11111111111	Rimpoche
80	008042	11111111111	Mrs. Tasi Bidar
81	008043	11111111111	Mrs. Chhimi Tshomo
82	008044	11111111111	Mrs. Yangzom
83	008045	11111111111	Mr. Karma Tsewang
84	008049	11111111111	Dasho Chagay
85	008055	11111111111	Mr. Kinley Dorji
86	008058	11111111111	Kesang
87	008060	11111111111	Mr. Tshewang Rinchen
88	008061	11111111111	Mr. Phub Dorji
89	008065	11111111111	Mrs. Tendel Zangmo
90	008066	11111111111	Ms. Pem Tandin
91	008069	11111111111	Mr. Kezang Choejoe
92	008071	11111111111	Mr. Rinzin Dorji

93	008073	1111111111	Janga Bdr. Chhetri
94	008074	1111111111	Mrs. Sigay Lhamo AND
95	008078	1111111111	Lam Dophu Namgyal
96	008080	1111111111	Mr. Yeshi Nyingp
97	008081	1111111111	Mr. Khamba Dorji
98	008082	1111111111	Mrs. Dawa dem
99	008087	1111111111	Mrs. Namgay Dem
100	008088	1111111111	Mrs. Ganglamo
101	008091	1111111111	Mr. Karma Legden
102	008092	1111111111	Mrs. Zam AND
103	008094	1111111111	Mr. Pema Tenzin
104	008095	1111111111	Mrs. Tshering Wangmo
105	008096	1111111111	Mrs. Dechen Pelmo
106	008097	1111111111	Mr. Pema Tenzin
107	008104	1111111111	Dawa Tshering
108	008124	1111111111	Mr. Sonam Tobgay Dorji
109	100140	1111111111	Kinzang Wangdi

Defaulters- Individuals having dummy CID FY (2018-2019)

SI	TTIN	CID	Tax Payer Name	
1	000752	1111111111	Mr. Wangmo	/1
2	006149	1111111111 1	Mr. PASSANG GYELMO	17706033/0
3	006152	1111111111 1	Mr. KELZANG DEMA	17706033/0
4	006155	1111111111 1	Mr. Sonam Gyeltshen and tshering dema	17706033/0
5	003340	1111111111 1	Mr. City Corporation	0/0
6	003341	1111111111 1	Mrs. Passang Wangmo	0/0
7	006158	1111111111 1	Mr. LOTEY TSHERING	17706033/0
8	002577	1111111111 1	Mr. KUENGA SINGYE	17644634/0
9	002578	1111111111 1	Mrs. TASHI OM	17113984/0
10	006162	1111111111 1	Mr. TSHERING ZAM	17706033/0

11	002579	1111111111 1	Mrs. THINLEY	17627247/0
12	002580	1111111111 1	Mr. SAMDRUP	17608977/0
13	001813	1111111111 1	Mr. Chencho Dorji	17618976/0
14	003355	1111111111 1	Mr. Kado	0/0
15	003356	1111111111 1	Mr. DNP	0/0
16	002590	1111111111 1	Mrs. PEMA WANGMO	0/0
17	003359	1111111111 1	Mrs. Phub Bidha	0/0
18	002592	1111111111 1	Mr. DORJI WANGCHUK	17654836/0
19	003361	1111111111 1	Mr. Namgay Dorji	0/0
20	002338	1111111111 1	Mr. SONAM THUJI TSHERING	0/-/-
21	002594	1111111111 1	Mrs. BIDHA	17110110/0
22	002595	1111111111 1	Mr. WANGCHUKLA	17604626/0
23	006180	1111111111 1	Mr. TASHI PELDEN	17706033/0
24	002597	1111111111 1	Mrs. PEMA YANGKI	17620974/0
25	000550	1111111111 1	Mr. DORJI WANGMO	/1
26	006184	1111111111 1	Mr. NAMGYEL	17706033/0
27	006185	1111111111 1	Mr. TASHI WANGCHUCK	17706033/0
28	003370	1111111111 1	Mr. Gyeltshen	0/0
29	006186	1111111111 1	Mr. TASHI WANGCHUCK	17706033/0
30	100140	1111111111 1	Kinzang Wangdi	/
31	002604	1111111111 1	Mr. JURMI WANGDI	0/0
32	003372	1111111111 1	Mrs. Dolma Chogyal	0/0
33	006188	1111111111 1	Mr. Phurba Dorji	17706033/0
34	002094	1111111111 1	Mr. LATE RIMPOCHE	0/0
35	002609	1111111111	Mr. GEM TSHERING	17636594/0

		1		
36	002611	1111111111 1	Mrs. SONAM WANGMO	17636730/0
37	002612	1111111111 1	Mrs. CHONGA LHAMO	17668854/0
38	006196	1111111111 1	Mr. DASHO ZOEPEN WANGCHUCK	17706033/0
39	006197	1111111111 1	Mr. TASHI TSHERING	17706033/0
40	002614	1111111111 1	Mrs. NIDUP WANGMO	17787024/0
41	002617	1111111111 1	Mrs. CHOKI MO	17609640/0
42	006201	1111111111 1	Mrs. SONAM CHODEN	17706033/0
43	002618	1111111111 1	Mrs. JURMI WANGMO	17603694/0
44	006202	1111111111 1	Mr. UGYEN TSHEWANG	17706033/0
45	001084	1111111111 1	Mrs. MEENA KUMARI CHHETRI	/0
46	002620	1111111111 1	Mrs. NEETEN TSHERING	17687172/0
47	006204	1111111111 1	Mr. TSHERING PHUNTSO	17706033/0
48	002622	1111111111 1	Mr. SONAM PHUNTSO	17673975/0
49	006206	1111111111 1	Mrs. CHOKI WANGMO	17706033/0
50	002623	1111111111 1	Mr. TENZIN PHUNTSO	0/0
51	002625	1111111111 1	Mrs. TANDIN WANGMO	17608198/0
52	006209	1111111111 1	Mr. PASANG TSHERING	17706033/0
53	002114	1111111111 1	Mrs. ASHI DECHEN WANGMO WANGCHUK	0/0
54	002626	1111111111 1	Mr. SANGAY DORJI	17119291/0
55	002627	1111111111 1	Mr. LEKI DORJI	17115525/0
56	002628	1111111111 1	Mr. LEKI DORJI	17115525/0
57	006212	1111111111 1	Mrs. CHODEN KARMA	17706033/0
58	002629	1111111111 1	Mrs. DAWA ZANGMO	17602445/0
59	002630	1111111111 1	Mrs. DAWA ZANGMO	17602445/0

60	001863	1111111111 1	Mr. Chhimi Dolma	/252207
61	002631	1111111111 1	Mrs. DEMA	0/0
62	002632	1111111111 1	Mrs. PELMA CHHODEN	17647127/0
63	006217	1111111111 1	Mrs. HRH ASHI SONAM CHODEN	17706033/0
64	000589	1111111111 1	Mr. UGYEN DEMA(LATE)	/1
65	006222	1111111111 1	Mr. Late Lam Penjor	17706033/0
66	002639	1111111111 1	Mr. PHUB DORJI	17635266/0
67	002640	1111111111 1	Mrs. DAW ZAM	77248351/0
68	002641	1111111111 1	Mrs. NAMGAY MO	17654886/0
69	002644	1111111111 1	Mrs. CHODEN LHAMU DORJI	17124567/0
70	001877	1111111111 1	Mr. Kuenphen Dorji	17691406/0
71	002646	1111111111 1	Mrs. TANDIN PEM	17600430/0
72	002647	1111111111 1	Mr. LODAY JURMEY	17639740/0
73	002393	1111111111 1	Mr. KINLEY PENJOR	17618177/0
74	001884	1111111111 1	Mr. Choki Lhamo	0/0
75	002653	1111111111 1	Mr. JABLA	17366768/0
76	006237	1111111111 1	Mr. KARMA	17706033/0
77	002654	1111111111 1	Mr. DAWA GYELTSHEN	17688988/0
78	002655	1111111111 1	Mrs. PEM BIDHA	17140260/0
79	002656	1111111111 1	Mrs. KARMA	17621371/0
80	001377	1111111111 1	Mr. SANGAY WANGDI	/0
81	002659	1111111111 1	Mrs. TEYH TEYH	17600413/0
82	001892	1111111111 1	Mr. Rinzin	0/0
83	002660	1111111111 1	Mrs. TENZIN WANGMO	17606606/0
84	001125	1111111111	Mrs. TASHI PELDON	/0

		1		
85	002662	1111111111 1	Mr. DASHO KALDEN WANGCHUK DORJI	17163546/0
86	002151	1111111111 1	Mrs. LEKIMA DORJI/DECHEN WANGMO DORJI	0/0
87	001385	1111111111 1	Mr. WANGDA DORJI	17119080/0
88	002666	1111111111 1	Mr. DASHO BAP YESHEY DORJI	17600765/0
89	002411	1111111111 1	Mr. Samdrup Norbu	0/0
90	001644	1111111111 1	Mr. TSHERING DORJI	0/0
91	002413	1111111111 1	Mr. SONAM KELSANG	17614314/0
92	002159	1111111111 1	Mrs. PEM TANDIN	17747451/0
93	002671	1111111111 1	Mrs. KINLEY WANGMO	17953150/0
94	002416	1111111111 1	Mr. SAMDRUP NORBU	17552501/0
95	002672	1111111111 1	Mr. NAMGYAL WANGCHUK	17119000/0
96	002673	1111111111 1	Mr. GEM TSHERING	77100771/0
97	001397	1111111111 1	Mr. ASHI DECHEN YANGZOM WANGCHUCK	/0
98	002677	1111111111 1	Mrs. TASHI TSHOMO	17665696/0
99	002679	1111111111 1	Mrs. THINLEY ZANGMO	17465509/0
100	002680	1111111111 1	Mr. Khenpo Garab Dorji	0/0
101	002682	1111111111 1	Mr. VIVI TSHERING	17110100/0
102	002427	1111111111 1	Mr. NAMGAY TSHERING	77123777/0
103	002683	1111111111 1	Mr. YESHI NIDUP	17946090/0
104	002429	1111111111 1	Mr. NAMGAY TSHERING	77123777/0
105	002688	1111111111 1	Mr. SONAM DORJI	77636967/0
106	001665	1111111111 1	Mr. BHUWAN PRADHAN	0/0
107	002693	1111111111 1	Mrs. GAKI	17689128/0
108	002695	1111111111 1	Mr. KAKA DORJI	17602445/0

109	002696	1111111111 1	Mrs. THINLEY PEMO	17635557/0
110	002185	1111111111 1	Mrs. CHENCHO	0/0
111	002697	1111111111 1	Mr. NABIN BASNET	17604144/0
112	002698	1111111111 1	Mr. PASSANG DORJI	17613793/0
113	002699	1111111111 1	Mr. LOBZANG WANGDI	17347751/0
114	002444	1111111111 1	Mrs. NAMGAY PELMO	0/0
115	002700	1111111111 1	Mrs. KINZANG LHAMO	17643189/0
116	002701	1111111111 1	Mrs. TSHERING LHADON	0/0
117	002704	1111111111 1	Mr. SITA RANA	17111047/0
118	002705	1111111111 1	Mr. KARMA GELEG	17608173/0
119	001682	1111111111 1	Mr. DASHO SANGHEY THINLEY	0/0
120	002706	1111111111 1	Mr. DOTU	179445827/ 0
121	002707	1111111111 1	Mr. SONAM WANGCHUK	17953150/0
122	002709	1111111111 1	Mr. YOGA NANDA BARAL	17607579/0
123	002454	1111111111 1	Mrs. KARMA AND DEMA	17665571/0
124	002712	1111111111 1	Mrs. TASHI LHAMO WANGDI	17530016/0
125	002458	1111111111 1	Mrs. DAGO BEDA	17110480/0
126	001692	1111111111 1	Mr. JIGMI ZANGMO DANG DASHO LHAKPA DORJI DANG	0/0
127	002460	1111111111 1	Mr. NAMGEY NIDUP	17119075/0
128	002716	1111111111 1	Mr. DECHEN TSHERING	0/0
129	002461	1111111111 1	Mrs. DECHEN ZANGMO	17114288/0
130	002717	1111111111 1	Mr. Dechen Tshering	0/0
131	002462	1111111111 1	Mr. TSHERING DORJI	17110633/0
132	002718	1111111111 1	Mrs. Pema Dang Zangmo Gyeltshen	17609700/0
133	001695	1111111111	Mr. DEMA	0/0

		1		
134	002719	1111111111 1	Mrs. Kesang Tshomo	0/0
135	002464	1111111111 1	Mrs. THINLEY GYELMO	17603519/0
136	002209	1111111111 1	Mr. TOBGAY DORJI	0/0
137	002465	1111111111 1	Mr. CHENCHO and TSHERING	17117054/0
138	002466	1111111111 1	Mr. UGYEN TSHERING	0/0
139	002468	1111111111 1	Mr. TSHERING DORJI	17504271/0
140	002470	1111111111 1	Mrs. YESHEY AND OM	77203204/0
141	002471	1111111111 1	Mr. PENJOR	77651867/0
142	002472	1111111111 1	Mr. DAUCHU	17172635/0
143	002473	1111111111 1	Mr. NAMGAY DORJI	/176000134
144	003242	1111111111 1	Mr. Loden	0/0
145	002475	1111111111 1	Mr. NAMGAY DORJI	17600134/0
146	003243	1111111111 1	Mr. Gem Thinley	0/0
147	003244	1111111111 1	Mr. Lhundup Tshering	0/0
148	003246	1111111111 1	Mr. Late Penjor	0/0
149	002479	1111111111 1	Mrs. PELMA CHHODEN	0/0
150	003247	1111111111 1	Mr. Passang Tshering	0/0
151	002480	1111111111 1	Mr. TOBGYAL WANGCHHUK	17703603/0
152	003248	1111111111 1	Mr. Sonam Drukpa	0/0
153	002481	1111111111 1	Mr. KALU	17762348/0
154	003249	1111111111 1	Mr. Dorji Gyeltshen	0/0
155	002482	1111111111 1	Mr. DANA GOENPA CHOPHEL	17602247/0
156	003250	1111111111 1	Mr. Tsheten Wangchuk	0/0
157	003251	1111111111 1	Mr. Getey Parob	0/0

158	002484	1111111111 1	Mrs. PASANG GEM	17654072/0
159	003252	1111111111 1	Mrs. Dema	0/0
160	002485	1111111111 1	Mr. KALAY	17977998/0
161	003253	1111111111 1	Mrs. Kinley Dolma, Kinley Pem & Kinley Wanchuk /10811000068/10811000066	0/0
162	002486	1111111111 1	Mrs. UGYEN TSHOMO	17982021/0
163	003254	1111111111 1	Mrs. Tshering Choden & Thinley Tshering /11410004016	0/0
164	000951	1111111111 1	Mr. RINZIN	/-/-
165	003255	1111111111 1	Mrs. Ugyen Pem	0/0
166	002488	1111111111 1	Mr. WANGCHUK DORJI	0/0
167	003256	1111111111 1	Mr. Karma Jamtsho Dorji	0/0
168	002489	1111111111 1	Mrs. BOKTOM	17119060/0
169	003001	1111111111 1	Mr. Khandu	0/0
170	003257	1111111111 1	Mrs. Karma Lhamu Dorji	0/0
171	003002	1111111111 1	Mrs. Drupchu Zangmo	0/0
172	003258	1111111111 1	Mrs. Tsering Wangmo	0/0
173	002491	1111111111 1	Mr. Nado	17640052/0
174	003003	1111111111 1	Mr. Dago	0/0
175	003259	1111111111 1	Mr. Jigme Dorji, Singye Dorji, Pemba Tshering & Ugyen K. Namgyel	0/0
176	002492	1111111111 1	Mr. NADO	17640052/0
177	002494	1111111111 1	Mr. DECHEN TSHERING	17628089/0
178	003262	1111111111 1	Mr. Tshewang Gyeltshen	0/0
179	002495	1111111111 1	Mr. DECHEN TSHERING	17628089/0
180	003007	1111111111 1	Mr. Tenzin Dorji	0/0
181	003263	1111111111 1	Mrs. chimi Wangmo	0/0
182	003264	1111111111	Mrs. Kinley, Selden, Pemba Tashi &	0/0

		1	Tshering Choden /11410007628/11410007630/11410007629	
183	000961	1111111111 1	Mr. PEMA CHODEN & DORJI WANGMO	17335823/- /-
184	002497	1111111111 1	Mr. DECHEN TSHERING	17628089/0
185	003265	1111111111 1	Mrs. Yeshi Pem	0/0
186	003010	1111111111 1	Mr. Karma Wangchuk	0/0
187	002500	1111111111 1	Mr. TASHI DORJI	17636342/0
188	003013	1111111111 1	Mr. Chimi Wangmo	0/0
189	002502	1111111111 1	Mrs. TENZIN WANGMO	17512846/0
190	003014	1111111111 1	Mr. Thubten Shedup	0/0
191	000967	1111111111 1	Mr. GUB BOHEY	/-/-
192	002503	1111111111 1	Mrs. KINLEY DEM	17600244/0
193	003016	1111111111 1	Mr. Dasho Dophu Tshering	0/0
194	003017	1111111111 1	Mrs. Tawmo & Nydup Zangmo	0/0
195	002506	1111111111 1	Mrs. TSHERING LHAMO	17641485/0
196	003018	1111111111 1	Mrs. Karma Choden	0/0
197	002507	1111111111 1	Mr. KINLEY WANGCHUK	17870927/0
198	003019	1111111111 1	Mrs. Sonam Chenzom	17600129/0
199	003020	1111111111 1	Mrs. Rinchen & Palden Dem	0/0
200	003021	1111111111 1	Mrs. Chimi Zangmo, Sonam Yuden & Dechen Dolma	0/0
201	003022	1111111111 1	Mrs. Chimi Zangmo, Sonam Yuden & Dechen Dolma	0/0
202	002511	1111111111 1	Mr. Akal Bdr. Tamang	0/0
203	002512	1111111111 1	Mrs. Dawa Gyelmo	17646278/0
204	003024	1111111111 1	Mr. Late Dasho Ugyen Dorji	0/0
205	003025	1111111111 1	Mr. Dasho Passang Dorji	0/0

206	002515	1111111111 1	Mrs. SONAM ZANGMO	0/0
207	003027	1111111111 1	Mr. Late Dasho Dorji Tenzin	0/0
208	002517	1111111111 1	Mr. RINCEN THINLEY	17611123/0
209	003029	1111111111 1	Mrs. Karma Dem Tshering	0/0
210	000982	1111111111 1	Mr. SONAM WANGDUE	/-/-
211	003030	1111111111 1	Mr. Karma Dorji	0/0
212	006103	1111111111 1	Mrs. NAMGAY DEMA	17706033/0
213	002520	1111111111 1	Mrs. PASANG	17600588/0
214	003033	1111111111 1	Mr. Dasho Ugyen Dorji	0/0
215	006105	1111111111 1	Mrs. KUCHUMO	17706033/0
216	003034	1111111111 1	Mr. Kuenzang Tobgay	0/0
217	002268	1111111111 1	Mrs. KARMA LHAKI	0/-/-
218	003036	1111111111 1	Mr. Dasho Ugyen Tshechup Dorji	0/0
219	002525	1111111111 1	Mr. KAPA	17556665/0
220	003037	1111111111 1	Mr. Sangay&Kinley 1050300590 Wangdi	0/0
221	001502	1111111111 1	Mr. TSHERING DEMA	0/0
222	001758	1111111111 1	Mr. Tshewang Rinzin	0/0
223	002526	1111111111 1	Mrs. SONAM CHODEN	17645159/0
224	002527	1111111111 1	Mrs. SONAM CHODEN	17645159/0
225	003295	1111111111 1	Mr. Pema Lhakpa	0/0
226	006111	1111111111 1	Mrs. NAMGAY PEMO	17706033/0
227	001504	1111111111 1	Mr. KARMA TSHEWANG TSHERING	0/0
228	003040	1111111111 1	Mr. Namgay Tshering	0/0
229	003296	1111111111 1	Mr. Rinchen	0/0
230	003041	1111111111	Mrs. Kinley Pem	0/0

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231	003297	1111111111 1	Mrs. Kinzang Wangmo	0/0
232	006113	1111111111 1	Mr. LATE NADO	17706033/0
233	003298	1111111111 1	Mrs. Kinley Wangmo	0/0
234	006114	1111111111 1	Mr. RINZIN(LLATE)	17706033/0
235	003299	1111111111 1	Mr. Tsheltrim Namda	0/0
236	006116	1111111111 1	Mrs. KARMA YANGDON	17706033/0
237	002533	1111111111 1	Mrs. KUNZANG LHAMU	17602650/0
238	006117	1111111111 1	Mrs. KARMA YANGDON	17706033/0
239	002534	1111111111 1	Mrs. KUNZANG EUDON	17374246/0
240	003302	1111111111 1	Mrs. Pem Zangmo, Sonam Norbu & Pema Tshomo , 10802001498 & 10802001500	0/0
241	002535	1111111111 1	Mr. TENZIN	77100373/0
242	003303	1111111111 1	Mrs. Pemo	0/0
243	006119	1111111111 1	Mr. PEMA GYELTSHEN	17706033/0
244	003304	1111111111 1	Mr. Late Andu	0/0
245	003305	1111111111 1	Mr. Nyenang Pow Rinpoche	0/0
246	006121	1111111111 1	Mrs. DEKI WANGMO	17706033/0
247	003306	1111111111 1	Mrs. Ngawang Choden & Ugyen Palden /11401001576	0/0
248	006122	1111111111 1	Mrs. PHUB(LATE) DEMA	17706033/0
249	002539	1111111111 1	Mr. KEZANG PHUNTSO	17614878/0
250	003307	1111111111 1	Mr. Bep	0/0
251	006123	1111111111 1	Mrs. PHUB(LATE) DEMA	17706033/0
252	002540	1111111111 1	Mr. SANGAY NORBU	17113017/0
253	001005	1111111111 1	Mr. LATE LOPEN THINLEY DORJI	17633175/- /-
254	003309	1111111111 1	Mrs. Tshewang Choden	0/0

255	006125	1111111111 1	Mr. DORJI	17706033/0
256	002542	1111111111 1	Mrs. KINLEY	17116530/0
257	006126	1111111111 1	Mrs. CHEKI WANGMO	17706033/0
258	002543	1111111111 1	Mrs. TSHEWANG DEMA	17607319/0
259	003312	1111111111 1	Mrs. Dechen Zam	0/0
260	002545	1111111111 1	Mrs. DAWA ZANGMO	17607319/0
261	003313	1111111111 1	Mr. Pema Wangchuk	0/0
262	006129	1111111111 1	Mr. BUDHAR	17706033/0
263	002546	1111111111 1	Mr. DATONG TULKU	17604755/0
264	006130	1111111111 1	Mr. BUDHAR	17706033/0
265	006131	1111111111 1	Mr. BUDHAR	17706033/0
266	002548	1111111111 1	Mrs. DEMA	17703933/0
267	006132	1111111111 1	Mr. DASHO UGYEN NAMGYEL	17706033/0
268	006134	1111111111 1	Mrs. TSHEWANG LHAMO	17706033/0
269	006135	1111111111 1	Mrs. PEMA YANGZOM	17706033/0
270	001784	1111111111 1	Mr. Thuji Dema	17602267/0
271	002552	1111111111 1	Mrs. KELZANG YUDEN	17614074/0
272	003320	1111111111 1	Mr. Menlam	0/0
273	002554	1111111111 1	Mr. TSHERING DORJI	17614994/0
274	006138	1111111111 1	Mr. LODAY RABTEN	17706033/0
275	006139	1111111111 1	Mr. WANGDI	17706033/0
276	006140	1111111111 1	Mr. SURJA BDR. THAPA	17706033/0
277	003325	1111111111 1	Mr. Thuji Dorji, Kinley Dema & Kinley Tshering Nobgay /11005002673	0/0
278	003326	1111111111 1	Mr. Late Dalup Gyeltshen	0/0
279	003084	2222222222	Mr. Jagar & Kuenzang	0/0

		2		
280	003085	2222222222 2	Mr. Tshering Wangyal & Karma Ghalley	0/0
281	003086	2222222222 2	Mrs. Ugyen Pemo	0/0
282	003088	2222222222 2	Mrs. Kelzang Dolkar	0/0
283	003344	2222222222 2	Mrs. Dechen Wangmo, 4 sisters & 2 brotheres	0/0
284	003345	2222222222 2	Mr. Phajo	0/0
285	003090	2222222222 2	Mr. Karsangla, Dendi & Tenzin jamtsho	0/0
286	003091	2222222222 2	Mrs. Denkar	0/0
287	003349	2222222222 2	Mr. Tshering Namgyel	0/0
288	003350	2222222222 2	Mr. Tshering Namgyel	0/0
289	003096	2222222222 2	Mr. Ugyen Wangchuk	0/0
290	003364	2222222222 2	Mrs. Kinley Palden	0/0
291	003367	2222222222 2	Mr. Loden	0/0
292	003023	2222222222 2	Mr. Late Lyonpo Dawa Tshering	0/0
293	003031	2222222222 2	Mr. Tandin Dorji	0/0
294	003039	2222222222 2	Mrs. Lemo,Lemo	0/0
295	003315	2222222222 2	Mr. Gyeltshen & Tobgay	0/0
296	003327	2222222222 2	Mr. Kipchu Tshering	0/0
297	003080	3333333333 3	Mr. Dolay & Pemba	0/0
298	003081	3333333333 3	Mr. Dasho Kazi Ugyen Dorji	0/0
299	003082	3333333333 3	Mr. Chencho & Dawa	0/0
300	003083	3333333333 3	Mr. Passang	0/0
301	003357	3333333333 3	Mr. sangay	0/0
302	003006	3333333333 3	Mr. Etho Metho Tours Ltd	0/0
303	007962	5555555555 1	Mr. Gyeltshen AND	/0

304	007971	555555556 0	Mrs. Karma Yangzom	/0
305	007975	555555556 4	Mr. Major Kinley	/0
306	007989	555555557 1	Fumiko Sugiura	/0
307	007991	555555557 2	Mrs. Tshering Dem	/0
308	008007	555555558 3	Dr. Pema Rinzin	/0
309	008017	555555559 0	Mr. Ugyen Penjore	/0
310	008018	555555559 1	Mr. Chhimi Kinley Tobgay	/0
311	008045	555555560 2	Mr. Karma Tsewang	/0
312	008058	555555561 1	Kesang	/0
313	008069	555555561 7	Mr. Kezang Choejoe	/0
314	008071	555555561 9	Mr. Rinzin Dorji	/0
315	008073	555555562 1	Janga Bdr. Chhetri	/0
316	008074	555555562 2	Mrs. Sigay Lhamo AND	/0
317	008078	555555562 5	Lam Dophu Namgyal	/0
318	008087	555555563 4	Mrs. Namgay Dem	/0
319	008088	555555563 5	Mrs. Ganglamo	/0
320	008092	555555563 9	Mrs. Zam AND	/0
321	008094	555555564 1	Mr. Pema Tenzin	/0
322	008097	555555564 4	Mr. Pema Tenzin	/0
323	000126	LATE	Mr. GENCHU(LATE)	17610902/0