

**THE BHUBANESWAR MUNICIPAL CORPORATION  
(HO- BHUBANESWAR)**

**INTERNAL AUDIT REPORT  
FOR THE PERIOD,  
1st Oct 2016 to 31st Mar 2017**

**Audited by:**  
SRB & ASSOCIATES  
CHARTERED ACCOUNTANTS  
BHUBANESWAR

**THE BHUBANESWAR MUNICIPAL CORPORATION, HO BHUBANESWAR**  
**INTERNAL AUDIT REPORT FOR THE PERIOD 1st Oct,2016 to 31th Mar,2017**

**REPORT STATISTICS**

1	Period Covered	1 <sup>st</sup> Oct,2016 to 31 <sup>th</sup> Mar,2017
2	Date of Commencement of Audit	30/04/2017
3	Date of Completion of Audit	31/05/2017
4	Audit Team	1. CA. Sanjeet Patra(Partner) 2. Ch. J.P Nanda, (Audit Manager) 3. Biswajit Sahu (CA,Inter) 6. Subrat Ku. Ratha (CA,Inter)
5	Discussion held with	All the Departmental Head Concerned
6	Date of Issue of Report	31/05/2017

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## INTRODUCTION

It relates to the internal audit of Bhubaneswar Municipal Corporation for the half year ended on 31st March 2017.

It is the responsibility of management to prepare books of account as per Odisha Municipality Accounting Rules, 2012(OMAR 2012).

SRB & Associates, on behalf of The MUNICIPAL COMMISSIONER OF BHUBANESWAR MUNICIPAL CORPORATION, GOVT OF ODISHA, is responsible for carrying out an internal audit of the Municipality's financial Statement for the half year ended on 31st March 2017.

An audit is defined as an attestation of financial accounting, involving examination and evaluation of Financial Statement of and other financial records to ensure:

- Whether the Corporation is meeting the objectives of Double Entry Accrual Based Accounting as applicable to Urban Local Bodies (ULBs).
- Whether the Financial Statement give a true and fair view of the state of affairs of the Corporation.
- Whether the financial records, system and transaction comply with applicable laws and regulation (OMAR 2012).
- The appropriateness of internal controls and functions.
- A specific assertion that the grants for the project are used for the intended purpose and bring to the project's attention any fraud related issues and any diversion of funds from intended purpose, or misuse of funds.

### More Specifically

- i . All the required books of accounts as prescribed in OMAR-2012 and necessary supporting documents (vouchers, bills, receipt and registers), minute books, have been kept in respect of all transactions and that clear synchronization exists between accounting records, accounts books and the financial reports.
- ii. The financial report and Utilization Certificates (UCs) submitted by the ULB to the Government are in agreement with the Grant and UC register and books of accounts.
- iii. The expenditures made by the ULBs are as per the budget approved by the council.

- iv. Adequate records (stock / asset registers) are maintained to properly reflect the assets of the ULB including details of cost, identification and location of assets.
- v. Verification of all vouchers and supporting documents with respect to the proper sanction and approval by competent authority according to the delegation of financial power and compliance to laws and prescribed guidelines.
- vi. Verification of entries in the books of account (Cash Book, General Ledger, Advance Ledger, Daily Collection Register, Miscellaneous Receipt Books, Journal Book, Salary Register, Attendance Register, Cheque Issue Register, Grants Received Register etc.) in respect of receipts and expenditure of the ULBs.
- vii. To provide recommendations for strengthening of internal controls and other financial accounting and reporting practices in accordance with best practices.
- viii. Examination of utilization of grants received from Government of Odisha during the period under review.
- ix. Examination of category wise income accrued, income received and receivables reconciliation.
- x. Examinations of advances given and adjusted / recovered from staff and others.
- xi. Examinations of statutory payments to ensure that they are paid within the scheduled period as well as reconciliations and compliances with regard to statutory payments
  - a. Tax deducted at source with appropriate rate on payments made by the ULBs and deposit of the same within the scheduled period.
  - b. Filing of quarterly TDS statement within the due dates.
  - c. Timely deduction and deposit of Royalty and Cess.
- xii. Whether there is any outstanding demand from any competent authority against the ULBs during the period under audit.
- xiii. Examination of Accounts prepared by respective Municipality / NAC as per OMAR-2012.

## AREAS COVERED

<b>A.</b>	ACCOUNTS
i)	Vouching
ii)	Cash and Bank Book
iii)	Bank Reconciliation Statements
iv)	Investment
<b>B.</b>	OSDM
<b>C.</b>	HEALTH AND SANITATION
<b>D.</b>	ENGINEERING
<b>E.</b>	HOLDING TAX
<b>F.</b>	LICENSE
<b>G.</b>	ESTABLISHMENT
<b>H.</b>	LEGAL DEPT
<b>I.</b>	MEDICAL
<b>J.</b>	STOCK
<b>K.</b>	STATUTORY DUES RECONCILIATION
i)	Income Tax Deducted at Source & TCS
ii)	VAT
iii)	Service Tax

## Executive Summary of Major Observations

SI No.	Observations	Observation Reference	Page Reference
1.	Cash & bank receipt vouchers have not been prepared.	2	8
2.	As on <b>01.10.2016</b> , <b>231</b> Bank accounts were in operation. Out of these bank accounts reconciliation for <b>32</b> bank accounts has been completed. The bank Statement relating to 3 accounts could not be produced before us for verification.	4	10
3.	Outstanding advances amounting to <b>Rs. 742.97 lakhs</b> pending for recovery / adjustment.	6	11
4.	Subsidiary ledger not being maintained in Form <b>ACNT-34</b> as per <b>OMAR, 2012</b>	7	11
5.	The corporation is not maintaining DCB Register as per format prescribed in <b>OMAR, 2012 (ACNT-20)</b>	9	12
6.	Outstanding liability amounting to <b>Rs. 563.85</b> Lakhs pending payment/deposit.	12	12
7.	Unutilized grant as on <b>31st March 2017</b> stands at <b>Rs. 227.13 Crores</b> , out of which an amount of <b>Rs. 84.84 Crores</b> has not been utilized for more than 3 years.	14	13
8.	Fixed asset register has not been maintained in the manner as prescribed by the <b>OMAR 2012</b>	15	13
9.	The corporation has no perpetual inventory system and no segregation mechanism between moving and non-moving stock items, hence no physical verification of stock could be done.	16	14
10.	BMC has engaged <b>3</b> parties namely <b>JAGRUTI, PMR AND RAMKY</b> for the purpose of Solid Waste management under the areas covered by BMC. The details of payments made in such regard to the above mentioned parties are available in the corresponding observation.	17	15
11.	Various reconciliation statements as required by OMAR, 2012 like fees and receivables with income due, etc have not been done.	19	16
12.	Authenticity for payment of Old Age Pension not provided. Details are available in corresponding observation.	20	17

13.	The Corporation has deposited tax deducted at source amounting to <b>Rs. 202.06 lakhs</b> .  Further, the Corporation is yet to claim refund against TDS receivable amounting to <b>Rs.7.11 lakhs</b>	21	18
14.	Medical Department: No log / attendance register of staffs and doctors are being maintained. No counter-foil of cash receipts are being kept by the department.	23	21
15.	North Zone	24	21
16.	<b>a.</b> Investment of <b>Rs. 39,99,990.00</b> has been made with Bhubaneswar Puri Transport Services Ltd (BPTSL) vide share certificate distinctive <b>no. 400000 to 799999(399999 shares) @Rs.10.00</b> each Wef <b>15<sup>th</sup> February 2010</b> . No Dividend on such investment has been received from the date of investment. Steps may be taken for recovery of Dividend from BPTSL		

#### DETAILED OBSERVATIONS:

WE have checked the records, books of accounts, documents and vouchers of Bhubaneswar Municipal Corporation for the half year ended 31<sup>st</sup> March 2017. Our observations on such verification are as follows:

#### Observation#1: Accounting System

As per OMAR 2012 the accounting system of the Corporation should adhere to the following principles:

The Corporation shall maintain its Books of Account on accrual basis under the double entry system of bookkeeping.

The Corporation shall follow the Accounting Policies prescribed by the Government for accounting transactions, maintaining Books of Accounts and preparing Financial Statements.

Separate Books of Accounts shall be maintained for each year.

All transactions pertaining to the Municipality shall be recorded in the Books of Accounts maintained.

*The Books of accounts have been maintained on accrual basis under the double entry book keeping system and all transactions are recorded in the Books of Accounts The Corporation has prepared Financial Statement as per OMAR, 2012.*

#### Observation#2: Books of accounts

As per OMAR 2012, the following book of accounts needs to be maintained:-

- a. Cash-Book
- b. Bank Book
- c. Journal Book
- d. General Ledger and Sub-ledger; and
- e. Vouchers

*The cash book is maintained manually as well as in computer by the cashier and accountant. Bank book, journal book, general ledger and sub- ledgers are maintained by accountant in computer as well as manually. The vouchers are not prepared as per the format given in OMAR 2012. No receipt vouchers are prepared for the amount received in cash or through cheques. We have verified the vouchers for the half year*



ended 31st March 2017. Our observations on such verification are given in **Annexure - A**.

The BMC rules for collection of cancellation of Kalyan Mandap booking is stated hereunder:-

Rules :	Cancellation Date < <b>7 days</b> of Booking Date, Booking amount will be forfeited.
	Cancellation Date >= <b>7 days</b> of Booking Date and <= <b>15 days</b> , <b>50%</b> of Booking Amount will be returned.
	Cancellation Date > <b>15 days</b> of Booking Date, <b>75 %</b> of Booking Amount will be returned.

It was observed that the collections obtained from the cancellation of Kalyan Mandap bookings are not done as per the rules framed by BMC which has been stated above and due to this there has been a **revenue loss of Rs. 350.00**. The details are placed in Annexure-

Books of accounts to be separately maintained for funds:

For each grant fund separate bank accounts have been maintained. The grant register is not maintained as per the format prescribed in OMAR 2012 (ACNT-3).

Chart of Accounts:

As per OMAR 2012 the following chart of accounts must be used for recording accounting entries:-

- (a) Fund Code;
- (b) Function Code;
- (c) Functionary Code;
- (d) Field Code; and
- (e) Account Code.

**OBSERVATION:** *The Corporation has used the chart of accounts prescribed by the Government for recording accounting entries in the books of accounts.*

#### Observation#3:Accounting of Income

All revenue income has been recorded in the books of accounts as per accounting policies prescribed by the Government and in OMAR 2012.

Income accounted for on accrual and cash basis:

The following revenue incomes have been taken on accrual basis.

- Property tax
- Rent (Market, shop, office building)

The following incomes are taken on cash basis:

- Rent from Community hall, Yatriniwas, KalyanMandap, working women's hostel, OMFED & OPOLFED.
- Trade license fees, license fees from staff quarters
- Miscellaneous receipts
- Parking fees, user's fees etc.
- *Holding Tax.*

*Out of the above the following income should be taken on accrual basis instead of cash basis*

- *Rent from OMFED & OPOLFED.*
- *User's fees.*
- *Holding Tax.*

#### Observation#4:Banking of Collections

All the collections in the form of cash, money orders, cheques or in any other form have been deposited in the designated Bank Accounts/ Treasury Saving Account(s) on the next working day as stated in the OMAR. We have checked the bank reconciliation statement of **32** numbers of banks. The details of bank reconciliation statement are given in **Annexure- B (i).**

Out of 162 bank accounts 50 bank accounts are non-withdrawal and the balance in the same accounts is zero at the end of the year. The details are placed in **Annexure B (iii).**

*Besides the corporation has not submitted the bank statement of 3 banks as per details given in **Annexure - B (ii)** for which the balance at the end of the year could not be ascertained.*

#### Observation#5: Accounting of Expenditure

All the expenditure incurred by the corporation is accounted for in the books of accounts of the corporation as per guidelines in OMAR 2012.

#### Observation#6: Advances

As per OMAR 2012, all the advances to contractors, accredited agencies, officials or individuals should be restricted to meet the immediate payments. As and when the work is completed it should be adjusted in the books of accounts by submitting the documents for expenditure incurred.

On verification of advance accounts it is observed that some advances are lying unadjusted since one year or more. Moreover in some cases, disbursements of fresh advances have been made during the year without adjusting the previous advances.

Advances lying unadjusted [Ref: Annexure – C(i)]	<b>Rs. 51.67 lakhs</b>
Advance extended without adjusting previous advance [Ref: Annexure – C(ii)]	<b>Rs .691.30 lakhs</b>
Consolidated advance position pending for adjustment [Ref: Annexure – C(iii)]	<b>Rs. 742.97 lakhs</b>

*Details regarding old advances and instances where further advances are given without adjusting old advances are given in **Annexure C(i) and C(ii)** respectively. The consolidated party wise detail of advances is given in **Annexure C(iii)**.*

#### Observation#7: Accounting of Payments

As per **OMAR 2012**, the Accounts Department shall maintain separate Subsidiary Ledger for each of the Major expense head in **Form ACNT - 34**.

*No such subsidiary account is maintained by the department for which function-wise break-up of major expenses incurred by the Corporation on a daily basis could not be ascertained.*

#### Observation#8: Stale Cheques

As per OMAR 2012, if the cheques are not encashed within the period of their currency, the amount covered by the cheque shall be transferred to a **"Stale Cheque Account"** creating a liability for the amount and debiting it in the Bank Book. This procedure has been followed during the period of Audit.

#### Observation#9: Demand, Collection And Balance Registers

*The corporation is not maintaining DCB Register as per format prescribed in OMAR, 2012 (ACNT-20).*

#### Observation#10: Property and Other Taxes

The corporation is maintaining the collection of Property & other taxes on accrual basis as prescribed in OMAR, *but no adjustment entry is passed in the books of accounts after the end of the half year to reflect the correct amount of property tax income receivable for the half year.*

#### Observation#11: Outstanding Liabilities

As per rule all the statutory dues such as Tax Deducted at Source (TDS), Provident Fund (PF), Sales Tax, and Professional Tax (PT) etc. should be deposited with appropriate authority within due date. It is observed that a sum of **Rs.563.85** Lakhs is lying outstanding for more than **6 months**. The details of such outstanding liabilities are placed in **Annexure-D**.

As per office **Order No-17234/HUD dated 18.07.2016** all the liabilities which are excluded from the Budget like EMD, ISD & APS should be deposited in a separate account so that the ULB can earn maximum amount of interest and be able to refund the amount to the 3<sup>rd</sup> parties at any time. These liability amounts should not be diverted for any other purpose at any cost as it is related to 3<sup>rd</sup> party payment, ***but no separate account has been maintained by BMC for the above liabilities.***

#### Observation#12: Rental, Fees and Other Income

A DCB register should be maintained for recording rental fees and other income as per format prescribed in **ACNT 20** of OMAR-2012.

*But no such register is maintained by the corporation to ascertain the actual collection of the income.*

#### Observation#13: Grants & Contributions

The corporation has maintained Grant Receipt and utilization register as per the format prescribed in OMAR-2012 (**G-1**). We have verified the utilization certificate submitted to Government regarding grant utilized and found that the same are in agreement with the books of accounts maintained by the corporation. The detailed list showing opening balance, receipt during the year and utilization thereof has been prepared and placed in **Annexure-E**.

#### Observation#14: Fixed Assets

As per OMAR 2012,

(1) The municipality shall maintain the following fixed asset registers comprising of land, buildings and all other infrastructure, immovable and movable properties which belong to the Municipality:-

- (a) Register of Land
- (b) Register of Immovable Properties
- (c) Register of Movable Properties
- (d) Register of Public Lighting System

(2) These registers shall be maintained category wise in respect of lands, buildings, etc.

(3) The infrastructure assets like roads, bridges, culverts, drains, shall be recorded in such a manner as to identify location, measurements, etc.

(4) The registers shall be maintained fund wise.

(5) Any new asset that is capitalized, purchased or obtained by way of grant or gift shall be recorded in the register on the date the asset is capitalized, purchased or obtained.

(6) An Asset Replacement Register shall also be maintained in **Form ACNT-35** which shall record the history of the asset in use in a Municipality. This shall capture the usage and depreciation details of the asset.

**Observation:** *On verification it is observed that the corporation has not maintained records and registers as prescribed in OMAR, for which it is difficult to determine the life*

*of the assets and to calculate of depreciation.*

*It is suggested that :*

*(a). The corporation should develop a system within its accounting software to maintain the details of the assets acquired, purchased, cost of acquisition and its remaining useful life to ensure appropriate and automatic calculation of the Depreciation.*

*(b). Fixed Asset register should be maintained as per OMAR 2012.*

#### Observation#15: STOCK

As per OMAR 2012, Accounting and Valuation procedure should be done as follows:

##### Accounting of Store

- i. Expenditure in respect of all material equipment, procured shall be recognized in accrual basis, i.e. on admission of bill by the municipality in relation to material equipment delivered.
- ii. Accounting of goods received and accepted and no Bill received as of the cut-off date shall be accounted based on purchase orders.
- iii. Revenue in respect of disposal of material shall be recognized on actual receipt.

##### Valuation of Stores:

- i. The stock lying at the period-end shall be valued at cost following the first in first out (FIFO) method.
- ii. Finished goods and work-in-progress related to production for sale will be valued at cost. Cost of finished goods and work-in-progress includes all direct costs and applicable production overheads to bring the goods to the present location and condition.

##### **Observations**

*In spite of repeated reminders and personal contact to the concerned person, the **Stock register and files** relating to electrical, conservancy and stationery store could not be produced before us for verification.*

Observation#16: Solid waste management
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BMC has engaged **3** agencies namely **JAGRUTI**, **PMR** and **RAMKY** for management of Solid Waste within the BMC area.

1. **JAGRUTI**- BMC has engaged M/S JAGRUTI Social Welfare Organization for Management of Solid Waste wef **6<sup>th</sup> Nov, 2013** for a period of **7 years** vide **agreement No.-270 and 289** for **package-III** comprising of **13 wards** and **package-II** comprising of **13 wards** respectively. The agreed price for collection, storage & transportation of solid waste is **Rs. 2485 per MT**. The payment made to the above agency during the period under audit is as follows:-

Name	Sanitation	Garbage Lifting	Total
JAGRUTI	19218133.00	95969162.00	115187295.00

2. **PMR**- BMC has engaged M/S PMR for Management of Solid Waste wef **6<sup>th</sup> Nov, 2013** for a period of **7 years** vide **agreement No.-271** for **package-IV** comprising of **14 wards**. The agreed price for collection, storage & transportation of solid waste is **Rs. 2432 per MT**. The payment made to the above agency during the period under audit is as follows:-

Name	Sanitation	Garbage Lifting	Total
PMR	35245.00	28495984.00	28531229.00

3. **RAMKY**- BMC has engaged M/S Ramky for Management of Solid Waste wef **6<sup>th</sup> Nov, 2013** for a period of **7 years** vide **agreement No.-268** for **package-I** comprising of **12 wards**. The agreed price for collection, storage & transportation of solid waste is **Rs. 2490 per MT**.

The payment made to the above agency during the period under audit is as follows:-

Name	Sanitation	Garbage Lifting	Total
RAMKY	192947.00	35974128.00	36167076.00

BMC has **67 wards** under its purview. Out of this, PMR, JAGRUTI and RAMKY are collectively engaged for solid waste management for **52 wards** and the remaining **15 wards** come under the management of BMC. A statement of details is in **Annexure-F**

## I

1. *It is observed that in all the payments there is a difference between voucher amount and bill amount produced by the party (after correction by city health officer). The difference may be reconciled.*
2. *It is also observed that sometimes 30% of the bill amount is paid to the party but the related invoice from which 70% amount has been paid could not be ascertained due to non availability of details.*

### Observation#17: Establishment Department

*We have verified the records and registers relating to absentee statement, salary, attendance, and audit. No such significant observations have been noticed during verification.*

### Observation#18: Reconciliations Statement

As per OMAR-2012, the reconciliation procedures shall be carried out by the Accounts Department, Audit Department and the concerned Departments.

(a) The procedures will include the following:

- Bank Reconciliation,
- Inter-unit Reconciliation,
- Reconciliation of deposits,
- Reconciliation of receivables and collections in respect of
  - i. Property and other taxes;
  - ii. Cess; and
  - iii. Other Heads of Revenues.
- Reconciliation of advances to:
  - i. Contractors/suppliers;
  - ii. Departments of the Municipality; and
  - iii. Employees of the Municipality.
- Reconciliation of loans received (borrowings),
- Reconciliation of payables including contractors' payables,
- Reconciliation of balances with Government, Quasi -Government agencies, Government Corporations, and
- Reconciliation of loans given to others
- Reconciliation of the accounts for the income and expense heads falling under the following categories with the Function wise Income / Expense



Subsidiary Ledgers maintained at the Accounts Department in respect of those categories:

- Fees and User Charges;
- Sale and Hire Charges;
- Establishment Expenses;
- Administrative Expenses; and
- Repairs and Maintenance Expenses

**Observations**

*The reconciliation for above accounts has not been done for the half year ended 31st March 2017.*

**Observation#19: Old Age Pension(OAP)**

We have verified cash book and other related documents pertaining to OAP. During our verification following observations have been noticed:

During the period following amounts have been transferred to AXIS bank towards disbursement of pension:-

Month	Amount
OCT-16	5810100.00
NOV-16	5401900.00
DEC-16	5401200.00
JAN-17	5395900.00
FEB-17	5393400.00
MAR-17	5392400.00
<b>Total</b>	<b><u>32794900.00</u></b>

The authenticity for disbursement of pension to the beneficiaries was not be produced Before us for verification. On enquiry from the bank it was understood that the pension to the beneficiaries are disbursed on **biometric system** and if the disbursement of pension to the particular beneficiary is not done for a period of **1 year**, a live certificate is to be obtained from the concerned person through the corporator and accordingly the pension is disbursed. If it continues for **more than 1 year** then the amount is refunded to BMC.

A statement showing OAP amount received by bank and disbursed by bank (Up to October 2015) is placed in **Annexure-G(i)**. On verification of statement it is found that a sum of Rs. **1,22,15,300.00** is shown as undisbursed amount lying with the bank which is yet to be refunded to the BMC. The statement from **November 2015 to March 2017** could not be produced before us for verification.

Moreover it is observed that **more than Rs. 14.38 crores** is lying unutilized in OAP account for more than a year in **account No.-910010028148518** in AXIS bank which leads to a **huge loss of revenue** in the form of interest.

It is therefore advised that the **unutilized balance of funds should be kept in fixed/flexi deposit.**

It is also observed that a sum of **Rs 43.67 Lakh** has been withdrawn from OAP account in axis bank without issuing any **cheque**. The authenticity of payment of pension to the beneficiary could not be produced before us for verification. The details of cash withdrawn is placed in **Annexure-G(ii)**

#### Observation#20: Statutory Dues

##### I. **Filing of Quarterly TDS Return:**

We have verified the quarterly TDS return in the form of 26 Q & 24 Q and found the returns have been filed within the due date. The TDS reconciliation statement is placed in **Annexure-H**. On verification of return with books of accounts it is observed that the TDS return filed with the IT authority does not match with books of accounts of the corporation.

##### II. **Employees Provident Fund**

During the verification, it is observed that the Employees Provident Fund deducted and deposited within due date. The Employees Provident Fund statement is placed in **Annexure-I**.

##### III. **Outstanding Demand of Service tax**

It is learnt that there is an outstanding demand from service tax department against the corporation. The matter is **sub-judice** in the court of law. Necessary records and registers relating to the matter could not be produced before us for verification.

##### IV. **TDS Receivable**

Upon scrutiny of **26AS** of the corporation, it came to our notice that, various banks and financial institutions have deducted tax at source against interest earned by the corporation on saving bank and fixed deposits. Since the corporation is a non-taxable

entity, such tax deducted at source can be claimed as refund from Income tax Authority by making an application and filling of required returns. As enquired, no such steps have been taken by the corporation to recover the money blocked amounting to **Rs. 711605.00** as on date. Year wise break up of such with holdings are given below;

### Year wise details of the unclaimed Tax Deducted at Source

Financial Year	Name of Deductor	Section	TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted
2008-09	SYNDICATE BANK	194A	BBNS00462A	14100.00	2905.00
2009-10	SYNDICATE BANK	194A	BBNS00462A	147429.00	14858.00
2010-11	CORPORATION BANK	194A	BBNC00159F	323340.00	32334.00
	SYNDICATE BANK	194A	BBNS00462A	21400.00	4282.00
2011-12	ALLAHABAD BANK	194A	BBNA00264F	5031440.00	503144.00
	KARNATAKA BANK LIMITED	194A	BBNK00103F	786037.00	0.00
2012-13	ORISSA TOURISM DEVELOPMENT CORPORATION LIMITED	194A	BBNO00204B	10000.00	200.00
	VIJAYA BANK ASHOK NAGAR	194A	BBNV00084A	530030.00	53003.00
	HDFC BANK LIMITED	194A	MUMH03189E	0.00	0.00
2013-14	HDFC BANK LIMITED	194A	MUMH03189E	0.00	0.00
2014-15	None	-	-	-	-

2015-16	NATIONAL BUILDINGS CONSTRUCTION CORPORATION LTD	194A	BBNN00918B	87103.00	8710.00
2016-17	STATE BANK OF INDIA OLD TOWN	194A	BBNS01293F	430837	86169
	VFS GLOBAL SERVICES PVT LTD	194C	MUMC14038 D	300000	6000
<b>TOTAL</b>				<b>7681716.00</b>	<b>711605.00</b>

#### Observation#21: Legal Department

***In spite of various requisitions and personal contact, the files relating to the legal department could not be submitted for the purpose of audit.***

#### Observation#22: Medical Department

We have verified the records relating to the medical department. Our observations on the same are as follows:

SI No.	Particulars	Amount	Remarks
1	Attendance Register	-	It is observed that the In time and Out time of the employees including doctors is not being recorded. However only signatures are taken in the attendance register.
2	Medical Store	-	It has been observed that the stock register doesn't include the value of goods received. It is suggested to include the value of such goods along with the quantity of goods received. Refer <b>Annexure-J</b> .
3	Pathology Money Receipts	-	During our visit to the medical department it is observed that counter foil of money receipts were not available with the cashier, rather those were kept at his residence without any prior approval.

4	Cash Book	-	Opening and Closing balance is not mentioned in Cash Book.
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#### Observation#23: North Zone

We have verified the records and registers North Zone of Bhubaneswar Municipal Corporation. Our observations are as follows

- 1. Attendance register** is not maintained properly. Sometimes the employees are not signing the attendance register for which the actual attendance of the employees could not be verified.
- 2.** We have also verified the collection of property tax, parking fees, Trade Licence fees etc. vis-à-vis with the bank account and found that all the collection are being deposited regularly.

**Annexure-A****Vouching**

<b>Date</b>	<b>Voucher No/Challan No/File No</b>	<b>Particulars</b>	<b>Amount</b>	<b>Remarks</b>
14-Nov-16		Travelling allowances for 4 persons from hyd. To bbsr by Air	14452	Tickets ar not available for travelling of MrTrinath Moharana and Mr.BenudharNayak
22/12/2016	bmc/omf/0026	Maintenance fees paid to Super wealth financial enterprise pvt.ltd	1037182	Supporting documents like Invoices are not attached
27-12-2016	1928/27.12.16	Amount refund to Sunil Ku. Patra towards refund of cancellation of kalyan mandap booking charges	15076	Excess amount of Rs 50 has been refunded ( booking date-1/3/2017 , cancel date-20/12/2016)
15-12-2016	1803/15.12.16	Amount refund to Nabaghan Behera towards refund of cancellation of kalyan mandap booking charges	13350	Excess amount of Rs 150 has been refunded ( booking date-10/12/2016, cancel date-31/10/2016)
18-01-2017	2039	Amount refund to Damayanti patra towards refund of cancellation of kalyan mandap booking charges	13350	Excess amount of Rs 150 has been refunded ( booking date-18/01/2017 , cancel date-30/12/2016)
				<b>total</b>
31/3/2017	2681	Paid to Mojahid Mohamad, ASST. Law officer,BMC towards travelling allowances on tour to tokolkota from by air and the total amount of travelling allowances include cost of air ticket for Rs. 10128 and taxi fare Rs. 2200 .00	13423	Although the copy of air ticket and a coy of hotel bill is available but the supporting bill on expenses incurred in conveyance charges Rs. 2200 is not available and it also seems to be high.
06-06-2016	1345/06.x.2016	Vehicle no OR-02-F-9918, hire chrge on April-Rs. 55350, May-Rs.57195, June- Rs.40590	153135	1. The model of the vehicle is not mentioned in the bill 2. Vehicle has been engaged for 30 days in April, 31 days in May, 22 days in June 3. the vehicle log book is not attached in the bill 4. The copy of agreement for engagement of vehicle could not be produced before us for verification

## STATEMENT OF ACCOUNT FOR WHICH BALANCE CONFIRMATION HAS BEEN OBTAINED.

<u>SL No</u>	<u>Bank Account Id</u>	<u>Bank Account Name</u>	<u>As Per Books 01/10/2016</u>	<u>As Per Bank Statement 31/03/2017</u>	<u>Difference</u>	<u>Whether Reconciled or not</u>
1	1	AXIS -NO- Maha Jatra	0	0	0	
2	2	AXIS -NO- Sludge Pump	0	0	0	
3	3	AXIS -NO - Water Tanker	0	0	0	
4	4	AXIS -NO - Ambulance van	0	0	0	
5	5	AXIS -NO - Exavator ,Tipper & Road Roller	0	0	0	
6	6	AXIS -NO - OMFED/OPELFED/Ground Rent	0	0	0	
7	7	AXIS -NO - User fee	13200	13200	0	
8	8	AXIS -NO - Parking	0	0	0	
9	9	AXIS -NO - Shopping Complex/ Mall Rent	0	0	0	
10	10	AXIS -NO - Rent from office Building	0	0	0	
11	11	AXIS -NO - Mutation Fees	0	0	0	
12	12	AXIS -NO - Road Cutting	0	0	0	
13	13	AXIS -NO - Staff/Slum Quarters	0	0	0	
14	14	AXIS -NO - Tender paper	2100	0	2100	Yes
15	15	AXIS -NO - Slaughter House	0	0	0	
16	16	AXIS -NO- Tax On cart & Carriage	0	0	0	
17	17	AXIS -NO - Cycle, Rickshaw & Rickshaw Tax	0	0	0	
18	18	AXIS -NO - Dogs / Animal Tax	0	0	0	
19	19	AXIS -NO - Penalty/Fine	0	0	0	
20	20	AXIS -NO- U/s 307/Hawking	0	0	0	
21	21	AXIS -NO - Market Toll/Market Rent	0	0	0	
22	22	AXIS -NO - Kine House	0	0	0	
23	23	AXIS -NO - Kalyan Mandap	0	0	0	
24	24	AXIS -NO - Working Women's Hostel	0	0	0	
25	25	AXIS -NO - Jatri Nivas	0	0	0	
26	26	AXIS -NO - Marriage Fee	0	0	0	
27	27	AXIS -NO - PRET	0	0	0	
28	28	AXIS -NO - Vending Zone	0	0	0	
29	29	AXIS -NO - Express Cleaning	0.17	0.17	0	
30	30	AXIS -NO - Crematorium	0	0	0	
31	31	AXIS -NO - Sale of Scrap	0	0	0	
32	32	AXIS -NO - Recovery	0	0	0	
33	33	AXIS -NO - Sales of Vehicle & Other office equipment	0	0	0	
34	34	AXIS -NO-Users Fees From Hospital	0	0	0	
35	35	AXIS -NO-Others	0	0	0	
36	36	AXIS -NO-Holding Tax	8003645	6790190	1213455	Yes
37	37	AXIS -NO-Licence Fees	638975	123600	515375	Yes
38	38	AXIS -NO-Rent & Advertisement	19727242	266890	19460352	Yes
39	39	AXIS -NO-Entertainment Tax/Public Resort	0	0	0	
40	40	AXIS -NO-Registration Fees of Contractors	0	0	0	

41	41	AXIS -NO-NOC for peripheral Development Charges	0	0	0	
42	42	AXIS -NO-Bindusagar Lake	0	0	0	
43	43	AXIS -NO-EMD	0	0	0	
44	44	AXIS -NO-Funeral Van Service	0	0	0	
45	45	AXIS -NO-Other Recovery of cost of Materials	0	0	0	
46	46	AXIS -NO-City Bus Service	0	0	0	
47	47	AXIS -NO-Civil Works	0	0	0	
48	48	AXIS -NO-ISD	0	0	0	
49	49	AXIS- No-Plantation	0	0	0	
50	50	AXIS -NO-Electrical Works	0	0	0	
51	51	AXIS -NO-MISCELLANEOUS REVENUE COLLECTION	0	0	0	
52	53	NGB-Savings Bank Account	4032112.87	4032112.87	0	
53	54	HDFC-Hospital User Fee-Saving A/C	537725	598190	-60465	Yes
54	55	SBI-Savings Bank Account	1856766.92	1856766.92	0	
55	56	SBI-Hospital- Saving A/C-2638	350089.01	350089.01	0	
56	57	PNB-Savings Bank Account	3254946	3254946	0	
57	59	AXIS -Saving A/C-BSUP	103341206.3	103341206.3	0	
58	60	UCO-Savings Bank Account	185266	185266	0	
59	61	AXIS-CENSUS CA Bank Account	2929851	2934851	-5000	Yes
60	62	SBI-13th Finance Savings Bank Account-3127	31369206.75	31369206.75	0	
61	64	AXIS -Saving A/C -Boundry Wall Grant Account	243103.44	243103.44	0	
62	65	AXIS -Saving A/C-Depository - Cum - NOC	117318920	117318920	0	
63	66	NGB-Savings Bank Account	1872365.34	1872365.34	0	
64	67	NGB-Savings Bank Account	5021921	5021921	0	
65	69	Union Bank of India-Savings Bank Account	52014	52014	0	
66	70	Bank of Baroda-Savings Bank Account	376026	376026	0	
67	71	BMC/P.L A/C (Treasury)	325553235.2	325553235.2	0	
68	72	SBI-Pension Savings Bank Account	37827551.12	37827551.12	0	
69	73	SBI- Bapuji Nagar-Current Account	23464.5	23464.5	0	
70	74	SBI-Secretariate Branch	2933541	2937451	-3910	Yes
71	76	SBI- SB Account-RKS-Old Town	14981	74981	-60000	Yes
72	77	AXIS - Bank Savings Bank Account	19908	19908	0	
73	79	Andhra Bank-Savings Bank Account	2051308	2051308	0	
74	80	U B I-JNNURM-City Bus Service-Savings Bank Account	483331	483331	0	
75	81	SBI-NUHM-Quality Assurance Fund	1676	75321	-73645	Yes
76	82	AXIS -Old Age Pension- Saving Bank Account	143870235.8	143870235.8	0	
77	83	AXIS -R A Y- Saving Bank Account	44601.46	44601.46	0	
78	84	NGB-SJSRY- Saving Bank Account	4875481.69	4875481.69	0	
79	85	NGB-CPF- Saving Bank Account	21191797.95	21191797.95	0	
80	87	UCO-Secretariat Branch	1381668.28	1381668.28	0	
81	109	AXIS -NO-Bank-Devolution Fund	6794120	6794120	0	
82	110	Bank of Baroda - Ganga Nagar-Accts closed	259293	261796	-2503	yes



83	111	BMC/Bank of Baroda -Ganga Nagar-Hospital	65587	65587	0	
84	112	BMC-OGB-Public Information Officer	79647	79647	0	
85	113	AXIS -NO - IPG Collection	5631833.89	5631833.89	0	
86	114	AXIS -NO-Direct Debit Collection	900897	900897	0	
87	115	AXIS -NO-SOLAR CITY PROGRAMME	272773	272773	0	
88	117	Axis-Prime Ministers Awas Yojana	9838	9838	0	
89	232	AXIS-SBM(URBAN)-North Zone	628181	638505	-10324	Yes
90	233	AXIS-SBM(URBAN)-South East Zone	1008548	1008548	0	
91	234	AXIS-SBM(URBAN)-South West Zone	78505	78505	0	
92						
93	58	AXIS -Saving A/C-NULM	17857425.74	20698477.74	-2841052	Yes
94	91	NGB- NSDP-Saving Bank Account	1517965	1517965	0	
95	92	NGB- VAMBAY-Saving Bank Account	12109067	12109067	0	
96	93	NGB- BSY-Saving Bank Account	112855	112855	0	
97	94	NGB- Old Age Pension-Saving Bank Account	174050.3	174050.3	0	
98	95	NGB- CA-Municipal Hospital	7484.5	7484.5	0	
99	96	NGB-Saving Bank Account	3235603	3235603	0	
100	97	NGB-Incentive for SJSRY-Saving Bank Account	3943011	3943011	0	
101	98	Bank of India-Saving Bank Account	92076	92076	0	
102	101	AXIS-Savinf A/C-Project Implementation Unit	579581	579581	0	
103	103	HDFC-Land acquisition	2516860	573104	1943756	Yes
104	105	United Bank of India (SRC Grant Fund)	2430451	2430451	0	
105	120	AXIS -Low Cost Sanitation	59591300.46	59591300.46	0	
106	121	AXIS -CA-Central Payment Account	0	0	0	
107	126	AXIS-NRHM-6567	5233322	5233322	0	
108	129	AXIS BANK NMMP PROJECT	9183405	9183405	0	
109	130	Axis-Land acquisition	608036455	608036455	0	
110	134	Axis Bank - ASSETS CREATION (CONSTRUCTION OF C ROAD)	11803404	11803404	0	
111	136	HDFC BANK -Planning Govt office	422629	422629	0	
112	137	HDFC Planning Construction Cess A/c	6982511	6931138	51373	YES
113	138	AXIS -Octroi Grant	808087.74	808087.74	0	
114	139	Axis Bank-BUS PROCUREMENT FOR BPTSL	713157	713157	0	
115	140	Axis bank-Bindu Sagar Development Fund	808666	808666	0	
116	141	Axis Bank-MISCELLANIOUS FUND	438489515.2	438503015.2	-13500	Yes
117	142	ICICI-Solid Waste Fund	11264844	11264844	0	
118	143	AXIS BANK-Construction Cess	7974554.5	7974554.5	0	
119	151	Misc Fund	169777620	163699050	6078570	Yes
120	152	Axis-Smart City BMC	6597689	7017643	-419954	Yes
121	160	AXIS-National Family Benefit Scheme (NFBS)	-177851	392149	-570000	Yes
122	161	Rangamatia Project -Ray	16993775	16993775	0	

123	162	Bank of India Ashok Nagar	6606057	6606057	0	
124	166	HDFC-Vivekananda Marg	118099646	116954285	1145361	Yes
125	167	Axis Bank-Aahar Grant	776327	776327	0	
126	168	Axis-14th Finance Account	255848329.3	255848329.3	0	
127	169	HDFC-Vivekananda Marg	31744462.4	31424137.4	320325	Yes
128	171	Axis-Harish Chandra Sahayata	82027	205027	-123000	Yes
129	172	Axis-Mandap Basti	4969511	4969511	0	
130	173	MSW Primary collection & transportation A/C	7092431	7092431	0	
131	174	ICICI-CMR Fund	877956	877956	0	
132	175	ICICI-SB-OSDMF	1075671	1075671	0	
133	176	AXIS-Hudco CSR Grant	6531680	6531680	0	
134	177	Axis-Grant for Medicine Procurement	14978	14978	0	
135	178	HDFC-Vivekananda Marg	100365688	99383123	982565	Yes
136	179	HDFC-Vivekananda marg	2606631	2551823	54808	Yes
137	180	OUIDF Funding-Slaughter House	40118582	40118582	0	
138	181	HDFC-Vivekananda Marg-BSUP	21961350	21746860	214490	Yes
139	182	ICICI Bank-Planning Account	3175016	3175016	0	
140	183	HDFC-Drinking Water Outlet	10476151	10373834	102317	Yes
141	184	AXIS-JnNURM-Challange Fund	12575672	12575672	0	
142	185	Axis-City Health Officer	5273.53	5273.53	0	
143	186	SSP Polling Account-CA	0	0	0	
144	188	BMC-Public Toilet	47748389	47416010.00	332379	Yes
145	190	HDFC-CMMO-BMC Hospital	1248273	1240854	7419	Yes
146	191	Axis-4th SFC-Devolution Fund	242747140	242747140	0	
147	192	Axis-MOTOR VEHICLE TAX	31154141	31154141	0	
148	193	Axis-ROAD DEVELOPMENT	54925166	54925166	0	
149	194	HDFC Bank-Solid Waste Management	6936381	6868636	67745	Yes
150	195	HDFC-Rahagiri Sponsorship Fee	2025864.5	1412681.5	613183	yes
151	196	HDFC-Smart City	3185018	3216432	-31414	Yes
152	198	Axis-DY COMMISSIONER SOUTH WEST ZONE	47859	50109	-2250	Yes
153	199	AXIS-DY COMMISSIONER NORTH ZONE	77655	77655	0	
154	200	AXIS-DY COMMISSIONER SOUTH EAST ZONE	95000	95000	0	
155	201	Axis-Transit Shelter	12449419	12449419	0	
156	202	Axis-Corporation Fund	164483523.8	180077061.8	-15593538	Yes
157	220	Axis-Meat Market-Unit-IV	40935	40935	0	
158	221	Axis-Meat Market at Ghatikia	29161	29161	0	
159	222	Axis-water Bodies	57870	57870	0	

**ANNEXURE - B(ii)****STATEMENT OF ACCOUNTS FOR WHICH BANK STATEMENT WAS NOT PROVIDED**

<b>Sl No</b>	<b>Bank Account Id</b>	<b>Bank Account Name</b>	<b>Closing Balance as per books</b>
75	SBI-Old Town-Pension Account	48926381	
86	ALLAHABAD BANK-SHASU	5228362	
119	Bank of Baroda-Samantarapur Branch	475542	

## Annexure-B(iii)

Reconciliation of Bank Account -AXIS - Tender paper / 911020002964484				
Particulars				Amount as at 31st March 2017
				(in Rs)
Balance as per Bank Book as at 31.03.2017				2100.00
Less:Cheque Deposited but not cleared till 31.03.2017				
	Date	Cheque No.	Amount	
	29-03-2017	10271	2100	2100
Balance as per Bank Statement as at 31.03.2017				0.00

Reconciliation of Bank Account -AXIS -HOLDING TAX/911020041705328				
Particulars				Amount as at 31st March 2017
				(in Rs)
Balance as per Bank Book as at 31.03.2017				8003645.00
Less:Cheque Deposited but not cleared till 31.03.2017				
	Date	Cheque No.	Amount	
	30-03-2017	497296	3560	
	30-03-2017	742	187600	
	30-03-2017	41	50688	
	31-03-2017	122501	12832	
	31-03-2017	754581	19950	
	31-03-2017	19577	104712	
	31-03-2017	2123	30678	
	31-03-2017	274561	2968	
	31-03-2017	602669	65364	
	31-03-2017	855497	16576	
	31-03-2017	189854	76830	
	31-03-2017	47909	12011	
	31-03-2017	32326	10372	
	31-03-2017	39	15000	
	31-03-2017	61206	25160	
	31-03-2017	47910	7132	
	31-03-2017	523991	33676	
	31-03-2017	27134	8552	
	31-03-2017	101557	3500	
	31-03-2017	785702	2608	
	31-03-2017	43748	78594	
	31-03-2017	65289	32880	
	31-03-2017	129001	6820	
	31-03-2017	124924	111240	
	31-03-2017	20022	12352	
	31-03-2017	859847	60468	
	31-03-2017	2592	221332	1213455
Balance as per Bank Statement as at 31.03.2017				6790190.00

Reconciliation of Bank Account -AXIS -LICENSE FEES/911020041706507				
Particulars				Amount as at 31st March 2017
				(in Rs)
Balance as per Bank Book as at 31.03.2017				638975.00
Less:Cheque Deposited but not cleared till 31.03.2017				
	Date	Cheque No.	Amount	
	27-03-2017	656409	4700	
	31-03-2017	160	5000	
	31-03-2017	760282	8000	
	31-03-2017	120	1000	
	31-03-2017	121	3000	

	31-03-2017	732247	5200	
	31-03-2017	13235	4000	
	31-03-2017	318486	2000	
	31-03-2017	7255	15200	
	31-03-2017	800193	6000	
	31-03-2017	548185	6600	
	31-03-2017	119944	7000	
	31-03-2017	930162	15000	
	31-03-2017	552825	338715	
	31-03-2017	238407	93960	515375
<b>Balance as per Bank Statement as at 31.03.2017</b>				<b>123600.00</b>

Reconciliation of Bank Account -AXIS -Rent & Advertisement / 910020041707391				
Particulars			Amount as at	
			31st March 2017	
			(in Rs)	
<b>Balance as per Bank Book as at 31.03.2017</b>			<b>19727242.00</b>	
Less:Cheque Deposited but not cleared till 31.03.2017				
	Date	Cheque No.	Amount	
	30-03-2017	879393	7566	
	30-03-2017	266632	42850	
	31-03-2017	53453	3340	
	31-03-2017	789195	13600	
	31-03-2017	789194	14500	
	31-03-2017	20641	5500	
	31-03-2017	732248	9820	
	31-03-2017	868575	15000	
	31-03-2017	318487	1180	
	31-03-2017	800194	7300	
	31-03-2017	254843	4780	
	31-03-2017	7045	17380	
	31-03-2017	23	16750	
	31-03-2017	57423	36640	
	31-03-2017	238338	100000	
	31-03-2017	4721	1275830	
	31-03-2017	507578	1100000	
	31-03-2017	507572	1000000	
	31-03-2017	507529	2600000	
	31-03-2017	438493	312960	
	31-03-2017	13426	50000	
	31-03-2017	681778	125000	
	31-03-2017	4721	1275830	
	31-03-2017	1024	300000	
	31-03-2017	17281	189850	
	31-03-2017	315	209750	
	31-03-2017	25963	179900	
	31-03-2017	843795	125000	
	31-03-2017	843808	250000	
	31-03-2017	4126	100000	
	31-03-2017	203428	100000	
	31-03-2017	438494	312960	
	31-03-2017	910678	40000	
	31-03-2017	53365	146100	
	31-03-2017	194	150000	
	31-03-2017	25770	125000	
	31-03-2017	223239	100938	
	31-03-2017	223241	20188	
	31-03-2017	659429	411000	
	31-03-2017	438492	234720	
	31-03-2017	25647	200000	
	31-03-2017	659430	1451015	
	31-03-2017	843833	300000	
	31-03-2017	2303	100000	
	31-03-2017	2304	100000	

	31-03-2017	929974	1240000	
	31-03-2017	929959	2970000	
	31-03-2017	93975	96250	
	31-03-2017	139668	97200	
	31-03-2017	1026	213500	
	31-03-2017	5223	428940	
	31-03-2017	929971	222965	
	31-03-2017	929970	241250	
	31-03-2017	445332	168000	
	31-03-2017	53792	100000	
	31-03-2017	53791	100000	
	31-03-2017	53790	100000	
	31-03-2017	53788	100000	
	31-03-2017	53789	100000	
	31-03-2017	53793	100000	19460352
<b>Balance as per Bank Statement as at 31.03.2017</b>				<b>266890.00</b>

Reconciliation of Bank Account -HDFC-Hospital User Fee-Saving A/C / 50100128452531				
Particulars				Amount as at 31st March 2017 (in Rs)
<b>Balance as per Bank Book as at 31.03.2017</b>				<b>537725.00</b>
Add:Cheque Issued but not cleared till 31.03.2017				
	<b>Date</b>	<b>Cheque No.</b>	<b>Amount</b>	
	25-03-2017	71	10700	
	25-03-2017	72	2095	
	25-03-2017	73	20420	
	25-03-2017	74	4830	
	25-03-2017	75	2724	
	25-03-2017	76	11250	
	25-03-2017	78	2000	
	25-03-2017	77	11360	
Less- Interest Earned but not reflected in Pass Book till 31.03.2017				
	31-03-2017		4914	60465
<b>Balance as per Bank Statement as at 31.03.2017</b>				<b>598190.00</b>

Reconciliation of Bank Account -AXIS -Saving A/C-NULM / 910010036875918				
Particulars				Amount as at 31st March 2017 (in Rs)
<b>Balance as per Bank Book as at 31.03.2017</b>				<b>17857425.74</b>
Add:Cheque Issued but not cleared till 31.03.2017				
	<b>Date</b>	<b>Cheque No.</b>	<b>Amount</b>	
	20-03-2017	7569	10000	
	30-03-2017	7573	217951	
	31-03-2017	7574	239121	
	31-03-2017	7576	150101	
	31-03-2017	7575	1229501	
	31-03-2017	7576	3885	
	31-03-2017	7578	238940	
	31-03-2017	7579	156327	
	31-03-2017	7621	239117	
	31-03-2017	7623	207231	
	31-03-2017	7622	148878	2841052
<b>Balance as per Bank Statement as at 31.03.2017</b>				<b>20698477.74</b>

Reconciliation of Bank Account -AXIS-CENSUS CA Bank Account / 910020028212962				
Particulars			Amount as at 31st March 2017	
			(in Rs)	
Balance as per Bank Book as at 31.03.2017			2929851.00	
Add:Cheque Issued but not cleared till 31.03.2017				
	Date	Cheque No.	Amount	
	22-03-2017	52259	5000	5000
Balance as per Bank Statement as at 31.03.2017			2934851.00	

Reconciliation of Bank Account -SBI-Secretariate Branch-AMRUT / 35642035456				
Particulars			Amount as at 31st March 2017	
			(in Rs)	
Balance as per Bank Book as at 31.03.2017			2933541.00	
Add:Cheque Issued but not cleared till 31.03.2017				
	Date	Cheque No.	Amount	
	31-01-2017	232213	3910	3910
Balance as per Bank Statement as at 31.03.2017			2937451.00	

Reconciliation of Bank Account -SBI-RKS-Old Town / 32023616164				
Particulars			Amount as at 31st March 2017	
			(in Rs)	
Balance as per Bank Book as at 31.03.2017			14981.00	
Add:Cheque Issued but not cleared till 31.03.2017				
	Date	Cheque No.	Amount	
	23-03-2017	386850	60000	60000
Balance as per Bank Statement as at 31.03.2017			74981.00	

Reconciliation of Bank Account -SBI-NUHM-Quality Assurance Fund / 36535253118				
Particulars			Amount as at 31st March 2017	
			(in Rs)	
Balance as per Bank Book as at 31.03.2017			1676.00	
Add:Cheque Issued but not cleared till 31.03.2017				
	Date	Cheque No.	Amount	
	20-03-2017	603846	14885	
	24-03-2017	603848	49210	
	25-03-2017	603849	1900	
	25-03-2017	603850	5200	
	25-03-2017	603847	2450	73645
Balance as per Bank Statement as at 31.03.2017			75321.00	

Reconciliation of Bank Account -HDFC Planning Construction Cess Account / 50100066231484				
Particulars			Amount as at 31st March 2017	
			(in Rs)	
Balance as per Bank Book as at 31.03.2017			6982511.00	
Less- Interest Earned but not reflected in Pass Book till 31.03.2017				
	Date	Cheque No.	Amount	
	31-03-2017		51373	51373
Balance as per Bank Statement as at 31.03.2017			6931138.00	

Particulars				Amount as at 31st March 2017
				(in Rs)
Balance as per Bank Book as at 31.03.2017				438489515.22
Add:Cheque Issued but not cleared till 31.03.2017				
	Date	Cheque No.	Amount	
	08-03-2017	970449	13500	13500
Balance as per Bank Statement as at 31.03.2017				438503015.22

Reconciliation of Bank Account -Axis-Smart City BMC / 915010048657327				
Particulars				Amount as at 31st March 2017
				(in Rs)
Balance as per Bank Book as at 31.03.2017				6597689.00
Add:Cheque Issued but not cleared till 31.03.2017				
	Date	Cheque No.	Amount	
	25-03-2017	100677	71400	
	25-03-2017	100674	348554	419954
Balance as per Bank Statement as at 31.03.2017				7017643.00

Reconciliation of Bank Account -AXIS-National Family Benefit Scheme (NFBS) / 912010029310167				
Particulars				Amount as at 31st March 2017
				(in Rs)
Balance as per Bank Book as at 31.03.2017				-177851.00
Add:Cheque Issued but not cleared till 31.03.2017				
	Date	Cheque No.	Amount	
	04-03-2017	100082	20000	
	04-03-2017	100085	20000	
	04-03-2017	100088	20000	
	04-03-2017	100089	20000	
	04-03-2017	100084	10000	
	04-03-2017	100091	20000	
	04-03-2017	100105	20000	
	04-03-2017	100112	20000	
	04-03-2017	15133	20000	
	04-03-2017	15132	20000	
	04-03-2017	15131	20000	
	31-03-2017	15106	20000	
	31-03-2017	15105	20000	
	31-03-2017	15104	20000	
	31-03-2017	15103	20000	
	31-03-2017	15110	20000	
	31-03-2017	15101	20000	
	31-03-2017	15109	20000	
	31-03-2017	15108	20000	
	31-03-2017	15107	20000	
	31-03-2017	15102	20000	
	31-03-2017	15113	20000	
	31-03-2017	15112	20000	
	31-03-2017	15111	20000	
	31-03-2017	15115	20000	
	31-03-2017	15114	20000	
	31-03-2017	15118	20000	
	31-03-2017	15116	20000	
	31-03-2017	15117	20000	570000
Balance as per Bank Statement as at 31.03.2017				392149.00



Reconciliation of Bank Account -Misc Fund / 028401002944			
Particulars			Amount as at 31st March 2017 (in Rs)
Balance as per Bank Book as at 31.03.2017			169777620.00
Less:Cheque Deposited but not cleared till 31.03.2017			
	Date	Cheque No.	Amount
	31-03-2017	500335	100000
	31-03-2017	78556	200000
	31-03-2017	536764	100000
	31-03-2017	309489	647250
	31-03-2017	223238	700000
	31-03-2017	2351	882000
	31-03-2017	29977	63800
	31-03-2017	507242	50000
	31-03-2017	134	44000
	31-03-2017	883610	66000
	31-03-2017	223240	2000000
	31-03-2017	10088	118000
	31-03-2017	740120	107520
	31-03-2017	602633	500000
	31-03-2017	602634	500000
Balance as per Bank Statement as at 31.03.2017			6078570 163699050.00

Reconciliation of Bank Account -HDFC-SBM / 50100066231511			
Particulars			Amount as at 31st March 2017 (in Rs)
Balance as per Bank Book as at 31.03.2017			118099646.00
Add:Cheque Issued but not cleared till 31.03.2017			
	Date	Cheque No.	Amount
	16-01-2017	37	15000
Less- Interest Earned but not reflected in Pass Book till 31.03.2017			
	Date	Cheque No.	Amount
	31-03-2017		1160361 -1145361
Balance as per Bank Statement as at 31.03.2017			116954285.00

Reconciliation of Bank Account -HDFC- / 50100043528626			
Particulars			Amount as at 31st March 2017 (in Rs)
Balance as per Bank Book as at 31.03.2017			31744462.40
Less- Interest Earned but not reflected in Pass Book till 31.03.2017			
	Date	Cheque No.	Amount
	31-03-2017		320325 320325
Balance as per Bank Statement as at 31.03.2017			31424137.40

Reconciliation of Bank Account -Axis-Harish Chandra Sahayata / 913010055261225			
Particulars			Amount as at 31st March 2017 (in Rs)
Balance as per Bank Book as at 31.03.2017			82027.00
Add:Cheque Issued but not cleared till 31.03.2017			
	Date	Cheque No.	Amount
	14-03-2017	19161	3000
	14-03-2017	19162	3000
	14-03-2017	19163	3000
	14-03-2017	19164	3000
	14-03-2017	19165	3000
	14-03-2017	19166	3000
	14-03-2017	19168	3000
	14-03-2017	19167	3000
	14-03-2017	19169	3000
	14-03-2017	19172	3000
	14-03-2017	19170	3000
	14-03-2017	19171	3000
	14-03-2017	19178	3000
	14-03-2017	19174	3000
	14-03-2017	19176	3000
	14-03-2017	19177	3000
	14-03-2017	19173	3000
	14-03-2017	19175	3000
	14-03-2017	19185	3000
	14-03-2017	19182	3000
	14-03-2017	19181	3000
	14-03-2017	19180	3000
	14-03-2017	19183	3000
	14-03-2017	19179	3000
	14-03-2017	19184	3000
	14-03-2017	19186	3000
	14-03-2017	19191	3000
	14-03-2017	19192	3000
	14-03-2017	19190	3000
	14-03-2017	19187	3000
	14-03-2017	19189	3000
	14-03-2017	19188	3000
	14-03-2017	19193	3000
	14-03-2017	19199	3000
	14-03-2017	19197	3000
	14-03-2017	19196	3000
	14-03-2017	19195	3000
	14-03-2017	19194	3000
	14-03-2017	19201	3000
	14-03-2017	19200	3000
	14-03-2017	19198	3000
Balance as per Bank Statement as at 31.03.2017			123000
			205027.00

Reconciliation of Bank Account -HDFC- / 50100067009271			
Particulars			Amount as at 31st March 2017 (in Rs)
Balance as per Bank Book as at 31.03.2017			100365688.00
Less- Interest Earned but not reflected in Pass Book till 31.03.2017			
	Date	Cheque No.	Amount
	31-03-2017	982565	982565
Balance as per Bank Statement as at 31.03.2017			99383123.00

Reconciliation of Bank Account -HDFC- BSUP/ 50100066231534				
Particulars				Amount as at 31st March 2017 (in Rs)
Balance as per Bank Book as at 31.03.2017				2606631.00
Less- Interest Earned but not reflected in Pass Book till 31.03.2017				
	Date	Cheque No.	Amount	
	31-03-2017		54808	54808
Balance as per Bank Statement as at 31.03.2017				2551823.00

Reconciliation of Bank Account -HDFC-BSUP / 50100066231521				
Particulars				Amount as at 31st March 2017 (in Rs)
Balance as per Bank Book as at 31.03.2017				21961350.00
Less- Interest Earned but not reflected in Pass Book till 31.03.2017				
	Date	Cheque No.	Amount	
	31-03-2017		214490	214490
Balance as per Bank Statement as at 31.03.2017				21746860.00

Reconciliation of Bank Account -HDFC-Drinking Water Outlet / 50100087662817				
Particulars				Amount as at 31st March 2017 (in Rs)
Balance as per Bank Book as at 31.03.2017				10476151.00
Less- Interest Earned but not reflected in Pass Book till 31.03.2017				
	Date	Cheque No.	Amount	
	31-03-2017		102317	102317
Balance as per Bank Statement as at 31.03.2017				10373834.00

Reconciliation of Bank Account -HDFC-Public Toilet / 50100066231508				
Particulars				Amount as at 31st March 2017 (in Rs)
Balance as per Bank Book as at 31.03.2017				47748389.00
Less- Interest Earned but not reflected in Pass Book till 31.03.2017				
	Date	Cheque No.	Amount	
	31-03-2017		332379	332379
Balance as per Bank Statement as at 31.03.2017				47416010.00

Reconciliation of Bank Account -HDFC-CMMO-BMC Hospital / 50100090866100				
Particulars				Amount as at 31st March 2017 (in Rs)
Balance as per Bank Book as at 31.03.2017				1248273.00
Less- Interest Earned but not reflected in Pass Book till 31.03.2017				
	Date	Cheque No.	Amount	
	31-03-2017		7419	7419
Balance as per Bank Statement as at 31.03.2017				1240854.00

Reconciliation of Bank Account -HDFC Bank-SWM / 50100128452491				
Particulars				Amount as at 31st March 2017 (in Rs)
Balance as per Bank Book as at 31.03.2017				6936381.00
Less- Interest Earned but not reflected in Pass Book till 31.03.2017				
	Date	Cheque No.	Amount	
	31-03-2017		67745	67745
Balance as per Bank Statement as at 31.03.2017				6868636.00

Reconciliation of Bank Account -HDFC Bank-Rahagiri / 50100128452515				
Particulars				Amount as at 31st March 2017
				(in Rs)
Balance as per Bank Book as at 31.03.2017				2025864.50
Less:Cheque Deposited but not cleared till 31.03.2017				
	Date	Cheque No.	Amount	
	31-03-2017	573868	200000	
	31-03-2017	573870	200000	
	31-03-2017	573869	200000	
			600000	
Less- Interest Earned but not reflected in Pass Book till 31.03.2017				
	Date	Cheque No.	Amount	
	31-03-2017		13183	613183
Balance as per Bank Statement as at 31.03.2017				1412681.50

Reconciliation of Bank Account -HDFC Bank-Smart City / 50100128452481				
Particulars				Amount as at 31st March 2017
				(in Rs)
Balance as per Bank Book as at 31.03.2017				3216432.00
Less- Interest Earned but not reflected in Pass Book till 31.03.2017				
	Date	Cheque No.	Amount	
	31-03-2017		31414	31414
Balance as per Bank Statement as at 31.03.2017				3185018.00

Reconciliation of Bank Account -Axis-Dy Commissioner-SWZ /915020065248417				
Particulars				Amount as at 31st March 2017
				(in Rs)
Balance as per Bank Book as at 31.03.2017				47859.00
Add:Cheque Issued but not cleared till 31.03.2017				
	Date	Cheque No.	Amount	
	28-03-2017	48932	900	
	28-03-2017	48933	300	
	28-03-2017	48934	1050	2250
Balance as per Bank Statement as at 31.03.2017				50109.00

Reconciliation of Bank Account -Axis-Corporation Fund / 916010052902797				
Particulars				Amount as at 31st March 2017
				(in Rs)
Balance as per Bank Book as at 31.03.2017				164483523.81
Add:Cheque Issued but not cleared till 31.03.2017				
	Date	Cheque No.	Amount	
	11-01-2017	970140	4100	
	16-01-2017	970167	2733	
	16-01-2017	970171	20000	
	20-01-2017	970197	4880	
	20-01-2017	970196	4874	
	03-02-2017	970250	13500	
	15-02-2017	970305	16020	
	27-02-2017	970369	3600	
	06-03-2017	970431	5000	
	06-03-2017	970429	10000	
	06-03-2017	970428	10000	
	17-03-2017	970554	1233768	
	18-03-2017	19262	746367	

23-03-2017	970515	59400	
24-03-2017	970526	440523	
24-03-2017	970528	48569	
24-03-2017	970524	13000	
25-03-2017	970533	18800	
25-03-2017	970534	14000	
25-03-2017	970532	119700	
25-03-2017	970536	189653	
25-03-2017	970529	36064	
25-03-2017	970547	141316	
25-03-2017	970543	105630	
25-03-2017	970542	60941	
27-03-2017	970541	55135	
27-03-2017	19276	11355	
28-03-2017	970557	78309	
28-03-2017	970556	1822652	
30-03-2017	19282	534786	
30-03-2017	19281	5000000	
31-03-2017	19283	13423	
31-03-2017	19284	55440	
31-03-2017	19279	4700000	15593538

<b>Balance as per Bank Statement as at 31.03.2017</b>	<b>180077061.81</b>
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Reconciliation of Bank Account -AXIS-SBM(URBAN)-North Zone / 916010026960138			
Particulars			Amount as at 31st March 2017 (in Rs)
Balance as per Bank Book as at 31.03.2017			628181.00
Add:Cheque Issued but not cleared till 31.03.2017			
	Date	Cheque No.	Amount
	27-03-2017	68092	8100
	27-03-2017	68093	2224
Balance as per Bank Statement as at 31.03.2017			638505.00

Reconciliation of Bank Account -HDFC-Land Acquisition-50100128452528			
Particulars			Amount as at 31st March 2017 (in Rs)
Balance as per Bank Book as at 31.03.2017			2516860
Less- Interest Earned but not reflected in Pass Book till 31.03.2017			
	Date	Cheque No.	Amount
	31-03-2017		1943756
Balance as per Bank Statement as at 31.03.2017			573104.00

Reconciliation of Bank of Baroda -Ganga Nagar- A/C no- 49450100001438			
Particulars			Amount as at 31st March 2017 (in Rs)
Balance as per Bank Book as at 31.03.2017			259293
ADD- Excess intrest credited by bank			2503
Balance as per Bank Statement as at 31.03.2017			261796

## Annexure-C(i)

Sl No.	GL Code	Advance	Opening Balance	Debit	Credit	Amount (Rs.) Closing Balance
2	4601002	Vehicle purchase Advances	2088	0	0	2088
3	4601003	computer purchase advance	0	0	0	0
5	4601005	food and ration advance	0	0	0	0
12	4601012	advance to sanitary inspector	24300	0	0	24300
13	4601013	da advance	0	0	0	0
14	4601014	salary advance	0	0	0	0
15	4602001	employee provident fund loans	0	0	0	0
16	4602002	gpf advances	0	0	0	0
19	4604002	advance to suppliers and contractors - stores/materials supply	0	0	0	0
20	4604003	advance to suppliers/contractors - materials advance to contractors	0	0	0	0
21	4604004	advance to suppliers/contractors - specific grants	0	0	0	0
22	4604005	advance to suppliers/ contractors- specific funds	0	0	0	0
23	4604006	advance to suppliers / contractors - others	5141000	0	0	5141000
24	4605001	advances to others - permanent advances	0	0	0	0
25	4605002	advance to others - advance against grants	0	0	0	0
26	4605003	advance to others - advance against schemes	0	0	0	0
27	4605004	advance to e.e. Ph div	0	0	0	0
28	4605005	advance for dpr preparations	0	0	0	0
29	4605006	advance for health camp	0	0	0	0
			5167388			5167388

						Annexure-C(ii)			
						Amount (Rs.)			
SI No.	GL Code	Advance	Opening Balance as on 1-10-2016	Debit	Credit	Closing Balance 31-3-2017		Closing Balance as on 30-09-2016	Difference
4	4601004	festival advances	0	17030000	8908600	8121400	8121400		
6	4601006	miscellaneous advances	508938	20000	254021	274917	274917	5,08,465.00	473
7	4601007	medical advances	19548377	421000	33000	19936377	19936377	1,95,48,377.00	0
8	4601008	travel advances	27400	10000		37400	37400		
11	4601011	advance to storekeeper	2964344	284500	116657	3132187	3132187	29,64,344.00	0
17	4603001	loans and advances to others	259527	1167000	621000	805527	805527	2,45,527.00	14000
18		advance to suppliers and contractors							
	4604001	public works/assets	34540109	523200		35063309	35063309	51,41,000.00	
	4601001	House Building Advances	143737	0	20148	123589			
	4601010	advance to JE	1635317			1635317			
			59627749	19455700	9953426	69130023			

It is observed that the opening balance of Miscellaneous Advance and advance to others are not matching with closing balance of previous report. It needs to be reconciled.

## Annexure-C(iii)

SI No	GL Code	Advance	Amount (Rs.)			
			Opening Balance	Debit	Credit	Closing Balance
1	4601001	House Building Advances	143737	0	20148	123589
2	4601002	Vehicle purchase Advances	2088	0	0	2088
3	4601003	computer purchase advance	-	0	0	0
4	4601004	festival advances	0	17030000	8908600	8121400
5	4601005	food and ration advance	-	0	0	0
6	4601006	<b>miscellaneous advances</b>	508938	20000	254021	274917
7	4601007	medical advances	19548377	421000	33000	19936377
8	4601008	travel advances	27400	10000		37400
9	4601009	central pay advances	0			0
10	4601010	advance to JE	1635317			1635317
11	4601011	advance to storekeeper	2964344	284500	116657	3132187
12	4601012	advance to sanitary inspector	24300	0	0	24300
13	4601013	da advance	0	0	0	0
14	4601014	salary advance	0	0	0	0
15	4602001	employee provident fund loans	0	0	0	0
16	4602002	gpf advances	0	0	0	0
17	4603001	loans and advances to others	259527	1167000	621000	805527
18	4604001	advance to suppliers and contractors public works/assets	34540109	523200		35063309
19	4604002	advance to suppliers and contractors - stores/materials supply	0	0	0	0
20	4604003	advance to suppliers/contractors - materials advance to contractors	0	0	0	0
21	4604004	advance to suppliers/contractors - specific grants	0	0	0	0
22	4604005	advance to suppliers/ contractors- specific funds	0	0	0	0
23	4604006	advance to suppliers / contractors - others	5141000	0	0	5141000
24	4605001	advances to others - permanent advances	0	0	0	0
25	4605002	advance to others - advance against grants	0	0	0	0
26	4605003	advance to others - advance against schemes	0	0	0	0
27	4605004	advance to e.e. Ph div	0	0	0	0
28	4605005	advance for dpr preparations	0	0	0	0
29	4605006	advance for health camp	0	0	0	0
			64795137	19455700	9953426	<b>74297411</b>



## Annexure-D

## Statement of Liabilities for the half year ended 31/03/2017

Ledger no.	SL.No	Particulars	Opening Balance as on 01/04/2016	DR	CR	Closing Balance as on 31/03/2017
3501003	1	Expenses Payable	1,531.00	112388361	112674538	2,87,708.00
3501107	2	Leave Salary Payable	6,29,166.00	629166	-	-
3501108	3	Revise Pay Arrear Payable	53,63,291.00	30479265	33425746	83,09,772.00
3502004	4	Service Tax Deductions/Recovery	5,69,008.00	1514483	1074321	1,28,846.00
3502005	5	Professional Tax Deduction	9,59,474.00	2691804	2031783	2,99,453.00
3502006	6	TDS- Employees	4,36,090.00	3612674	3666706	4,90,122.00
3502007	7	Deduction for Works Contract Tax	27,58,426.00	23655481	23871283	29,74,228.00
3502009	8	TDS- Contractors	11,26,688.00	28536311	28715426	13,05,803.00
3502023	9	Construction Cess Payable	28,24,448.00	8421576	22101084	1,65,03,956.00
3502024	10	Royalty Payable	1,38,34,441.00	22649580	12008105	31,92,966.00
3502025	11	Provident Fund Deductions - Contractors	3,19,15,361.00	-	5906949	3,78,22,310.00
3502026	12	GIS Recovery	-2,08,449.00	140600	36350	-3,12,699.00
		<b>Total</b>	<b>6,02,09,475.00</b>	<b>23,47,19,301.00</b>	<b>24,55,12,291.00</b>	<b>7,10,02,465.00</b>

## STATEMENT OF AGEING OF UNUTILISED GRANTS

## Annexure-E.

SI No	PARTICULARS	2016-17					Unutilised Funds as at 31/03/2017	Amount Utilised During The year
		0<Grant<0.5	0.5<Grant<1	1<Grant<2	2<Grant<3	3<Grant		
1	13th FC -Roads & Bridges -State Grant		-	-	-	-	0.00	-
2	13th Finance Commission Grant		-	-	-	3,26,38,357	0.00	32638357
3	14th Finance Grant	170760771	17,12,07,987	208409024			180099610.00	370278172
4	Animal Birth Control		-	62,79,000	58,70,000	-	10782000.00	1367000
5	Balika Samrudhi Yojana		-	-	-	78,028	78028.00	
6	CMR Fund	22778	19,016	-	9,12,162	-	878956.00	75000
7	Compensation for Sitting fees, honorarium,	13,28,904	-	14,00,000	-	-	1933204.00	795700
8	Development of Night Shelter/Community	128353	1566353	-	61,30,241	92,15,678	12599043.00	4441582
9	Devolution Fund -State Grant	11,95,65,140	118867495	1,32,61,543	-	-	91148095.00	16,05,46,083
10	DP-Aids	709500	-	-	-	-	0.00	709500
11	Election Fund Grant		-	1,97,957	-	-	0.00	1,97,957
12	Grant - Social Economic Caste Sensus (SECC)	1924043	3357750	6,00,000	-	-	0.00	5881793
13	Grant for Aahar	15323269	2,26,382	2,41,85,509	-	-	776327.00	38958833
14	Grant for AMRUT	57649	55,900	28,20,000	-	-	2933549.00	-
15	Grant for Hospital (CMR)		-	-	-	2,13,000	213000.00	
16	Grant for Maintainance of Non Residential Buildings		-	12,00,000	1,00,00,000	-	11200000.00	
17	Grant For Slaughter House		-	-	64,00,000	-	6400000.00	
18	Grant for Smart City Mission		-	1957634630	-	-	0.00	1957634630
19	Grant for Smart City Mission-State Grant		-	1957634630	-	-	0.00	1957634630
20	Grant For Street Light	719116	14,00,897	2,31,72,692	21,17,768	10,49,19,299	25292705.00	107037067
21	Grant for Swachh Bharat Mission	3796096	12,26,788	12,36,31,445	-	-	126523729.00	2130600
22	Grant From JICA		-	5,27,89,629	-	-	49264079.00	3525550
23	Grant Received From Sewerage Board(OWSSB Fund)		21,14,283	6,91,35,620	3,52,39,034	-	0.00	106488937
24	Road & Bridge - State Grant	26890000	-	-	1,81,90,000	1,77,53,000	50344615.00	12488385
25	Grants for Construction of Boundary Wall		-	-	-	99,08,962	9908962.00	
26	Grants for Construction of Public Toilets-state	34700784	1,01,40,728	1,41,50,078	-	-	43655770.00	15335820
27	Grants for Dev. & Beautification of old Town					1,00,00,000	10000000.00	
28	Grants For Drinking Water programme			2,13,91,741	96,19,500	18,00,000	31011241.00	1800000
29	Grants for Renovation of Dying Water bodies		-	-	-	6,85,57,000	23606483.00	44950517
30	Grants for Road Development	23576845	2,80,91,537	1,49,43,483	-	-	37417058.00	29194807
31	Grants for Solid Waste management -State Grant		1,33,992	11,64,870	-	-	1298862.00	
32	Grants From Central Government		-	-	-	14,58,500	1458500.00	
33	Grant-Storm Water Drainage		-	-	-	9,80,00,000	98000000.00	
34	Harischandra Sahayata		494220				-156409.00	631000
35	IGNDP	601200	5,18,400	-	5,83,200	42,27,300	0.00	5930100
36	IGNOAP-Central Grant	5627700	56,62,200	-	1,14,18,600	68,51,300	0.00	29559800
37	IGNWP-Central Grant	2619900	25,85,400	-	62,10,327	18,63,153	0.00	13278780
38	Integrated Low Cost Sanitation Work (ILCS)-State Grant		-	-	50,74,949	-	5074949.00	
39	Interest on SRC Grant			-	-	54,195	54195.00	

40	JNNURM-BSUP-City Bus		-	-	-	3,03,231	303231.00	
41	JNNURM-BSUP-City Bus-Interest on Bank Deposit		-	1,57,508	5,55,605	10,84,953	1798066.00	
42	JNNURM-BSUP-Housing -Bharatpur	18575250	-			12,53,82,471	125873287.00	18084434
43	JNNURM-BSUP-Housing -Dumduma	29070000				5,67,59,554	85445554.00	384000
44	JNNURM-BSUP-Housing -Nayapalli	780000	-	-	-	70,04,376	2865715.00	4918661
45	JNNURM-BSUP-Infra -Nayapalli		-	-	-	8,37,000	837000.00	
46	JNNURM-BSUP-Interest on Bank deposit	2633043	19,17,742	9,58,909	13,40,159	1,43,24,545	21174398.00	-
47	JNNURM-Challenge Fund	247122	2,43,573	4,81,577	1,19,11,200	-	12541472.00	342000
48	JNNURM-Low Sanitation Work		-	-	-	9,92,02,441	99202441.00	
49	JNNURM-National Mission Mode Project	180499	1,97,357	-	-	97,39,784	10117640.00	
50	JNNURM-PIU-Interest on Bank Deposit		-	-	-	60,385	60385.00	
51	JNNURM-Project Implementation Unit					26,81,290	2681290.00	
52	MBPY-State Grant	9,84,20,601	2,06,32,800	8,74,09,846	-	2,16,67,414	161258360.75	66872300
53	Motor Vehicle State Grant	62130815	7,89,284	3,61,025	-	-	12101373.00	51179751
54	MPLAD/MLA Funds	8,00,000	3,75,000	-	-	-	1175000.00	
55	National Family Benefit Scheme	1167742	2,26,202	-	-	29,11,975	-7851.00	4313770
56	National Slum Development Programme (NSDP)		-	-	-	55,77,832	5577832.00	
57	National Urban Health Mission (NUHM) Gra	75000	8,50,027	2,00,00,000	-	-	20308726.00	616301
58	NRHM - Interest on Bank Deposit	102839	1,00,846	1,92,967	2,57,171	9,15,222	0.00	1569045
59	NRHM-Grant	177673	4,23,453	-	-	(1,77,673)	0.00	423453
60	NULM - Interest on Bank Deposits	461119	5,65,353	22,22,060	-	-	1362106.00	1886426
61	NULM - SUSV	800000	-	(8,00,000)	-	-	0.00	-
62	NULM-CB &T	35575	15,00,000	30,00,000	9,08,644	-	3759669.00	1684550
63	NULM-EST &P		6026035	89,32,000	99,65,705		9526872.00	15396868
64	NULM-SEP(i) & (G)				34,89,456		3304583.00	184873
65	NULM-SM & ID	6240000		9,90,000	19,34,000		1994000.00	7170000
66	NULM-SUH	4395000	-	-	64,00,000	-	0.00	10795000
67	Odisha State Disaster Funds	21252	20,804	13,00,645	6,42,412		1075671.00	909442
68	Old Age Pension Grant		2893770				0.00	2893770
69	Other Grants	632000	-	41,06,000	9,12,920	7,05,72,098	66513843.00	9709175
70	Pension/Family Pension - State Grant	212947000	-	16,65,80,000	-	-	245730846.00	133796154
71	Performace Based Incentives for Providing Basic Urban Services - S		-	57,24,000	-	-	0.00	5724000
72	Rajiv Awas Yojana	506560	9,30,288	4,72,03,086			25889397.00	22750537
73	SJSRY - USEP - Subsidy on Loan		-	1,00,013	-	-	0.00	100013
74	SJSRY - UWSP - Revolving Fund	230000	-	(2,30,000)	-	-	0.00	
75	Special Development Funds CC Road State C	1090038	16,43,325	-	-	3,55,80,143	360446.00	37953060
76	Special Relief Commission(SRC) Grant		-	-	-	70,00,000	7000000.00	
77	Urban Asset Creation-State Grant	9375000	-	93,75,000	47,76,80,000	1,00,00,000	499879382.00	6550618
78	VAMBAY		-	-	4,02,495	94,49,750	9852245.00	
<b>TOTAL</b>		<b>85,81,17,272</b>	<b>38,70,05,187</b>	<b>4,85,20,66,487</b>	<b>63,41,65,548</b>	<b>84,84,14,563</b>	<b>2,27,13,59,531</b>	<b>-</b>

**Annexure-F.**

Sl no	Date	Bill No	Trips	Qty in Ton	Rate	Amount(Rs.)	Party Name
1	01-11-2016	29/2016-17	0	3783.65	2490	9421288.5	Ramky
			0	33.4	504	16833.6	
			24	0	552	13248	
2	01-10-2016	28/2016-17	0	4037.8	2490	10054122	Ramky
				70.05	504	35305.2	
3	03-10-2016	JWO/Bill/2515/2016		3593.838	2485	8930687.43	Jagruti
				230.45	504	116146.8	
4	01-11-2016	JWO/Bill/2538/2016		3343.08	2485	8307553.8	Jagruti
				112.05	504	56473.2	
5	05-11-2016	87/16		218.99	504	110370.96	PMR
6	05-11-2016	87/16		3111.84	2432	7567994.88	PMR
7	08-10-2016	83/16		180.16	504	90800.64	PMR
8	08-10-2016	82/16		2981.58	2432	7251202.56	PMR
9	03-10-2016	JWO/Bill/2516/2016		6207.579	2485	15425833.82	
				1102.55	504	555685.2	
10	01-11-2016	JWO/Bill/2539/2016		5861.27	2485	14565255.95	Jagruti
				570.62	504	287592.48	Jagruti
11	10-01-2017	Feb-17		2824.35	2432	6868819	PMR
		Mar-17		55.49	504	27967	
12	12-12-2016	89/16		2716.61	2432	6606796	PMR
		90/16		14.44	504	7278	
13	01-01-2017	31		3238.89	2490	8064838	Ramky
				115.38	504	58151	
14	01-12-2016	30		3387.1	2490	8433879	Ramky
				137.72	504	69410	
15	03-01-2017	jwo/bill/2608/2017		5189.049	2485	12894786	JWO
				81.3	504	40975	
16	01-12-2016	jwo/bill/2571/2016		5184.94	2485	12884576	JWO
				266.94	504	134538	
17	03-01-2017	jwo/bill/2607/2017		3052.177	2485	7584659	JWO
				8620	504	4344	
18	01-12-2016	jwo/bill/2570/2016		3034.268	2485	7540156	JWO
				128.27	504	64648	
19		jwo/bill/2698/17		27430	285.66	7835654	JWO
		jwo/bill/2697/17		31902.5	285.66	9113268	
		jwo/bill/2696/17		30961.5	285.66	8844462	
JAGRUTI RAMKY PMR				<b>Lifting</b>	<b>Sanitation</b>	<b>Total</b>	
				95969162	19218133	115187295	
				35974127.5	192947.8	36167075	
				28495984	35245	28531229	

## Annexure-G(i)

Statement showing receipt and disbursement of OAP by Axis Bank							
SL No	District	Bank	Month	FY	EPO Amount	Disbursement Amount	Difference(undisbursed amount)
1	Khorda	Axis	May_12	FY_12 & 13	29,73,600	28,38,000	1,35,600
2	Khorda	Axis	June_12	FY_12 & 13	36,17,400	32,37,400	3,80,000
3	Khorda	Axis	July_12	FY_12 & 13	38,99,700	36,29,800	2,69,900
4	Khorda	Axis	Aug_12	FY_12 & 13	40,73,500	38,48,400	2,25,100
5	Khorda	Axis	Sept_12	FY_12 & 13	40,56,700	37,63,300	2,93,400
6	Khorda	Axis	Oct_12	FY_12 & 13	38,49,900	37,24,000	1,25,900
7	Khorda	Axis	Nov_12	FY_12 & 13	37,88,900	34,55,700	3,33,200
8	Khorda	Axis	Dec_12	FY_12 & 13	38,51,900	37,45,900	1,06,000
9	Khorda	Axis	Jan_13	FY_12 & 13	37,29,200	36,42,200	87,000
10	Khorda	Axis	Feb_13	FY_12 & 13	37,03,300	33,40,700	3,62,600
11	Khorda	Axis	Mar_13	FY_12 & 13	37,93,500	36,84,600	1,08,900
12	Khorda	Axis	Apr_13	FY_13 & 14	40,00,100	35,81,200	4,18,900
13	Khorda	Axis	May_13	FY_13 & 14	46,27,800	44,37,200	1,90,600
14	Khorda	Axis	June_13	FY_13 & 14	41,31,000	41,04,300	26,700
15	Khorda	Axis	July_13	FY_13 & 14	44,15,700	44,37,900	(22,200)
16	Khorda	Axis	Aug_13	FY_13 & 14	42,46,000	37,17,400	5,28,600
17	Khorda	Axis	Sept_13	FY_13 & 14	40,17,700	38,76,200	1,41,500
18	Khorda	Axis	Oct_13	FY_13 & 14	50,00,100	39,63,800	10,36,300
19	Khorda	Axis	Nov_13	FY_13 & 14	1,12,43,100	1,09,04,800	3,38,300
20	Khorda	Axis	Dec_13	FY_13 & 14	47,47,900	46,90,000	57,900
21	Khorda	Axis	Jan_14	FY_13 & 14	50,60,800	47,19,200	3,41,600
22	Khorda	Axis	Feb_14	FY_13 & 14	45,82,600	46,40,100	(57,500)
23	Khorda	Axis	Mar_14	FY_13 & 14	64,43,800	58,33,200	6,10,600
24	Khorda	Axis	Apr_14	FY_14 & 15	64,96,100	50,48,000	14,48,100
25	Khorda	Axis	May_14	FY_14 & 15	47,95,500	46,89,400	1,06,100
26	Khorda	Axis	June_14	FY_14 & 15	60,23,500	63,32,700	(3,09,200)
27	Khorda	Axis	July_14	FY_14 & 15	51,91,300	43,34,500	8,56,800
28	Khorda	Axis	Aug_14	FY_14 & 15	53,95,600	57,20,100	(3,24,500)
29	Khorda	Axis	Sept_14	FY_14 & 15	56,11,900	55,20,200	91,700
30	Khorda	Axis	Oct_14	FY_14 & 15	49,50,400	46,24,700	3,25,700
31	Khorda	Axis	Nov_14	FY_14 & 15	61,16,400	58,06,800	3,09,600
32	Khorda	Axis	Dec_14	FY_14 & 15	53,87,300	51,12,700	2,74,600
33	Khorda	Axis	Jan_15	FY_14 & 15	52,73,700	50,54,100	2,19,600
34	Khorda	Axis	Feb_15	FY_14 & 15	52,47,000	46,61,400	5,85,600
35	Khorda	Axis	Mar_15	FY_14 & 15	51,18,400	47,89,200	3,29,200
36	Khorda	Axis	Apr_15	FY_15 & 16	55,65,500	50,32,900	5,32,600
37	Khorda	Axis	May_15	FY_15 & 16	52,42,600	50,90,200	1,52,400
38	Khorda	Axis	June_15	FY_15 & 16	68,62,500	62,68,000	5,94,500
39	Khorda	Axis	July_15	FY_15 & 16	50,77,900	50,48,500	29,400
40	Khorda	Axis	Aug_15	FY_15 & 16	51,96,400	47,74,900	4,21,500
41	Khorda	Axis	Sept_15	FY_15 & 16	52,24,600	50,08,600	2,16,000
42	Khorda	Axis	Oct_15	FY_15 & 16	56,76,000	53,59,300	3,16,700
Total					20,83,06,800	19,60,91,500	1,22,15,300

**Annexure-G(ii)**

**Amount Withdrwan From Bank without any  
cheque Number**

<b>Date</b>	<b>Particulars</b>	<b>Amount</b>
08-12-2016	Pension Payment	154600
09-12-2016	Pension Payment	555800
17-12-2016	Pension Payment	300000
27-12-2016	Pension Payment	306100
06-01-2017	Pension Payment	500000
10-01-2017	Pension Payment	500000
13-01-2017	Pension Payment	500000
17-01-2017	Pension Payment	200000
04-02-2017	Pension Payment	200000
09-02-2017	Pension Payment	200000
15-02-2017	Pension Payment	150000
04-03-2017	Pension Payment	50000
06-03-2017	Pension Payment	300000
10-03-2017	Pension Payment	200000
17-03-2017	Pension Payment	100000
24-03-2017	Pension Payment	150000
		<b>4366500</b>

## Annexure-H

TDS Reconciliation Statement For the half year ended 31st March 2017												
SL No	Form No	Sec	Month	TDS Collected			TDS Deposited			Date of Deposit	Due Date	Challan No
				As per System	As per return	Difference	As per System	As per return	Difference			
1	24Q	192B	September	1,94,900.00	1,94,900.00	-	1,94,900.00	1,94,900.00	-	04-10-2016	07-11-2016	63728
	24Q	192B		6,000.00	6,000.00		6,000.00	6,000.00		13-10-2016	07-11-2016	46750
2	24Q	192B	October	2,35,896.00	2,35,896.00		2,35,896.00	2,35,896.00	-	05-11-2016	07-12-2016	52995
	24Q	192B		5,600.00	5,600.00		5,600.00	5,600.00		21-11-2016	07-12-2016	45863
3	24Q	192B	November	2,43,896.00	2,43,896.00	-	2,43,896.00	2,43,896.00	-	03-12-2016	07-01-2017	48803
	24Q	192B		8,000.00	8,000.00		8,000.00	8,000.00		06-12-2016	07-01-2017	55127
	24Q	192B		26,000.00	26,000.00		26,000.00	26,000.00		20-12-2016	07-01-2017	47273
	24Q	192B		42,500.00	42,500.00		42,500.00	42,500.00		28-12-2016	07-01-2017	46002
4	24Q	192B	December	3,02,741.00	3,02,741.00	-	3,02,741.00	3,02,741.00	-	06-01-2017	07-02-2017	51504
5	24Q	192B	January	4,76,909.00	4,76,909.00	-	4,76,909.00	4,76,909.00	-	04-02-2017	07-03-2017	49233
	24Q	192B		478.00	478.00		478.00	478.00		06-03-2017	07-04-2017	40286
6	24Q	192B	February	7,21,020.00	7,21,020.00	-	7,21,020.00	7,21,020.00	-	08-03-2017	07-04-2017	39372
	24Q	192B		52,776.00	52,776.00					14-03-2017	07-04-2017	47509

1	26Q	194C	October	2652001	2652001	-	2652001	2652001	-	05-11-2016	07-11-2016	52005
2	26Q	194C	October	445252	445252	-	445252	445252	-	05-11-2016	07-11-2016	52228
3	26Q	194C	October	51514	51514	-	51514	51514	-	05-11-2016	07-11-2016	55712
4	26Q	194J	October	81367	81367	-	81367	81367	-	15-10-2016	07-11-2016	00065
5	26Q	194J	October	33060	33060	-	33060	33060	-	05-11-2016	07-11-2016	52192
6	26Q	194C	November	752034	752034	-	752034	752034	-	03-12-2016	07-12-2016	48817
7	26Q	194C	November	338695	338695	-	338695	338695	-	03-12-2016	07-12-2016	48826
8	26Q	194C	November	64283	64283	-	64283	64283	-	05-12-2016	07-12-2016	51516
9	26Q	194J	November	11288	11288	-	11288	11288	-	03-12-2016	07-12-2016	48812
10	26Q	194J	November	14976	14976	-	14976	14976	-	25-11-2016	07-12-2016	45596
11	26Q	194J	November	8905	8905	-	8905	8905	-	25-11-2016	07-12-2016	45597
12	26Q	194J	December	71668	71668	-	71668	71668	-	26-12-2016	07-01-2017	46168
13	26Q	194J	December	53500	53500	-	53500	53500	-	31-12-2016	07-01-2017	00015
14	26Q	194C	December	2628399	2628399	-	2628399	2628399	-	06-01-2017	07-01-2017	51439
15	26Q	194C	December	1561867	1561867	-	1561867	1561867	-	06-01-2017	07-01-2017	51134
16	26Q	194J	December	1060162	1060162	-	1060162	1060162	-	06-01-2017	07-01-2017	51091
17	26Q	194J	December	7420	7420	-	7420	7420	-	06-01-2017	07-01-2017	51051
18	26Q	194C	January	816153	816153	-	816153	816153	-	04-02-2017	07-02-2017	49638
19	26Q	194C	January	487207	487207	-	487207	487207	-	04-02-2017	07-02-2017	49587

20	26Q	194C	January	40325	40325	-	40325	40325	-	04-02-2017	07-02-2017	49918
21	26Q	194J	January	57585	57585	-	57585	57585	-	04-02-2017	07-02-2017	49707
22	26Q	194J	January	5400	5400	-	5400	5400	-	04-02-2017	07-02-2017	49803
23	26Q	194J	January	65720	65720	-	65720	65720	-	07-01-2017	07-02-2017	00120
24	26Q	194C	February	2388335	2388335	-	2388335	2388335	-	06-03-2017	07-03-2017	40270
25	26Q	194C	February	389936	389936	-	389936	389936	-	06-03-2017	07-03-2017	40245
26	26Q	194C	March	2382501	2382501	-	2382501	2382501	-	29-03-2017	30-04-2017	37424
27	26Q	194C	March	385524	385524	-	385524	385524	-	29-03-2017	30-04-2017	37398
28	26Q	194J	March	9050	9050	-	9050	9050	-	29-03-2017	30-04-2017	35973
29	26Q	194J	March	344826	344826	-	344826	344826	-	29-03-2017	30-04-2017	35957
30	26Q	194C	March	565387	565387	-	565387	565387	-	06-04-2017	30-04-2017	41010
31	26Q	194J	March	54768	54768	-	54768	54768	-	21-03-2017	30-04-2017	00120
32	26Q	194C	March	60192	60192	-	60192	60192	-	05-04-2017	30-04-2017	38759



**Annexure-I**

STATEMENT FOR PROVIDENT FUND					
Month	EMPLOYER'S CONTRIBUTION	EMPLOYEE'S CONTRIBUTION	TOTAL	DATE OF DEPOSIT	E-PAYMENT REFERENCE NUMBER
Oct-16	562051	504834	1066885	15-11-2016	
Nov-16	558504	501650	1060154	15-12-2016	
Dec-16	560735	503655	1064390	13-01-2017	2250117041035
Jan-17	564942	507434	1072376	16-02-2017	2160217056781
Feb-17	561628	504459	1066087	16-03-2017	2160317777227
Mar-17	565425	507867	1073292	17-04-2017	2130417626796
<b>Total</b>	<b>15,51,759.00</b>	<b>13,93,735.00</b>	<b>29,45,494.00</b>		

**Annexure-J****BMC HOSPITAL**

DATE	MEDICINE NAME	ISSUANCE DEPT/ORG	Book	Physical	Difference
Aug-16	TAB C.P.M	BMC HOSPITAL	1500	1000	500
31-07-2016	TAB C.P.M	BMC HOSPITAL	800	700	100
31-07-2016	ORS	BMC HOSPITAL	3000	2500	500
30-11-2016	ORS	BMC HOSPITAL	1000	0	1000
30-12-2016	ORS	BMC HOSPITAL	2500	0	2500
Feb-17	ORS	BMC HOSPITAL	24400	0	24400
Oct-16	TAB RIBOFLOVIN	BMC HOSPITAL	500	0	500
Mar-17	TAB RIBOFLOVIN	BMC HOSPITAL	500	0	500
10-01-2016	TAB ACCFCZOFENAC	BMC HOSPITAL	2000	0	2000
10-01-2016	TAB CITRIZENE	BMC HOSPITAL	2000	0	2000
14-11-2016	TAB CITRIZENE	BMC HOSPITAL	3000	2000	1000
14-11-2016	TAB APPLICAPE	BMC HOSPITAL	500	300	200
Jan-17	TAB APPLICAPE	BMC	300	0	300
01-05-2017	TAB RANITIDINE	BMC HOSPITAL	1500	0	1500
Mar-17	OMPRAZOLE	BMC HOSPITAL	1000	0	1000