

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

**INTERNAL AUDIT REPORT
FOR THE YEAR, 2015-2016**



Audited by:
SRB & ASSOCIATES
CHARTERED ACCOUNTANTS
BHUBANESWAR



SRB & Associates
CHARTERED ACCOUNTANTS

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Letter reference: 118A, dated 14th December 2016

To
State Mission Director
AMRUT
H&UD Department
Govt. of Odisha.

Sub: Submission of Internal Audit Report for the Financial Year ended 2015-16 of Bhubaneswar Municipal Corporation.

Dear Sir,

Kindly find attached herewith the Internal Audit Report for the Financial Year ended 2015-16 of Bhubaneswar Municipal Corporation along with the financial statement for the relevant period.

Thanking you

Sanjit Patra
Partner

M/s SRB & Associates
Chartered Accountants

Copy to: CFO, Bhubaneswar Municipal Corporation.



Received Copy
BS
15-12-16

15/12/2016

**THE BHUBANESWAR MUNICIPAL CORPORATION, HO BHUBANESWAR
INTERNAL AUDIT REPORT FOR THE YEAR 2015-2016.**

REPORT STATISTICS

1	Period Covered	1 st April,2015 to 31 st March,2016
2	Date of Commencement of Audit	18.4.2016
3	Date of Completion of Audit	14.12.2016
4	Audit Team	1. CA. Sanjeet Patra (Partner) 2. Ch. J.P Nanda, (Audit Manager) 3. Smita Agrawalla (CA, Inter) 4. Tulu Sahoo (CA,Inter) 5. Biswajit Sahu (CA,Inter) 6. Sanat Biswal (CA,Inter)
5	Discussion held with	All the Departmental Head Concerned
6	Date of Issue of Report	14.12.2016

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INTRODUCTION

This audit relates to the annual financial Statements of the municipality of Bhubaneswar as at and for the year ended 31 March 2016. It is the responsibility of the management of the Corporation to prepare financial statement as per Odisha Municipal Accounting Rules (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 on the Municipality financial Statement as at and for the year ended 31ST March 2016.

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 projects attention of 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 synchronizations 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. Also variance analysis showing the actual expenditure with budgeted figure.
- 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 financial year 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 are made within the scheduled period, reconciliations and compliances viz.
 - a. Tax deducted at source with appropriate rate on payments made by the ULBs and deposit of it within the scheduled period.
 - b. Filing of quarterly TDS statement within the due date.
 - c. Timely deduction and deposit of Royalty and Cess.
- xii. Whether there is any outstanding demand from any competent authority against the ULBs as on the Balance Sheet date.
- xiii. Examination of Accounts prepared by respective Municipality / NAC as per OMAR-2012.



AREAS COVERED

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



Executive Summary of Major Observations

Sl No	Observation	Observation Reference	Page Reference
1	No cash & bank receipt vouchers are prepared	2	8
2	Out of 185 bank accounts operated by the corporation, bank statements and confirmations against 60 accounts were not made available for verification. Hence, our observation is limited to that extent.	4	10
3	Old advances amounting to Rs. 670.89 lakhs pending for recovery / adjustment.	6	10
4	No subsidiary ledger being maintained in Form ACNT-34 as per OMAR, 2012	7	11
5	The corporation is not maintaining DCB Register as per format prescribed in OMAR, 2012 (ACNT-20)	9	11
6	As per the requirement of OMAR, 2012 provision against unrealized tax has not been made since year wise break up of dues is not available.	11	12
7	As per the requirement of OMAR, 2012 provision against unrealized cess has not been made since year wise break up of dues is not available.	12	12
8	Unutilized grant as on 31.03.2016 stands at Rs. 605.85 Crores	14	13
9	Fixed asset register has not been maintained in the manner as prescribed by the OMAR 2012	15	13
10	Valuation of stock items is not being done as required by OMAR, 2012. Further, the corporation has no system of perpetual inventory stock taking system and no segregation mechanism between moving and non-moving stock items.	16	15
11	Various reconciliation statements as required by OMAR, 2012 like fees and user charges, receivables with income due, etc have not been done and maintained by the corporation.	19	16
12	The variance between budgeted and actual expenditure for the year is 34%, which could not be satisfactory explained	20	17
13	The Corporation has not deposited tax deducted at source amounting to Rs.10 lakhs approx.	21	18



	Further, the Corporation is yet claim refund against TDS receivable amounting to Rs.6.19 lakhs		
14	Mismatch between license fees collected as per accounts and license department, which needs to be reconciled. Year wise break up of due and amount collected is not available.	22	20
15	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.	24	21
16	<p>Reserve and surplus includes grants for specific purpose pending utilisation amounting to Rs.74.34Crores which is coming forward since long. Ageing of such unutilised fund grants/contribution wise and reasons for such non utilisation could not be made available to us.</p> <p>b. A sum of Rs. 2.96 Crores towards unsecured loan from the government of Odisha and Rs. 2.59 Lakhs from banks respectively is lying outstanding over the years. The records and information regarding such loans could not be made available to us for verification, hence no interest has been provided on such loan.</p> <p>c. A sum of Rs.39, 99,990.00 has been made as Investment with Bhubaneswar Puri Transport Services Ltd (BPTSL) vide share certificate distinctive no.400000 to 7999998(399999 shares) @Rs.10.00 each W e f 15th February 2010. No Dividend to that effect has been received from the date of investment. Steps may be taken for recovery of Dividend from BPTSL</p>	25	22



DETAILED OBSERVATIONS:

WE have checked the records, books of accounts, documents and vouchers of Bhubaneswar Municipal Corporation for the year 2015-16. 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;

Cash-Book

Bank Book

Journal Book

General Ledger and Sub-ledger; and

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 year 2015-16. Our observations on such verification are given in **Annexure - A (iii)**.*

Books of accounts to be separately maintained for Funds:

For each grant fund separate bank accounts have been maintained. The consolidated financial statements have been prepared for all the funds received by the Corporation.

Chart of Accounts:

As per OMAR 2012 the following chart of accounts shall 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, kalyan Mandap, working women's hostel, Omfed & Opolfed.
- Trade license fees, license fee from staff quarters



- Miscellaneous receipts
- Parking fees, users fees etc.

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

- Rent from working women's hostel, Omfed & Opolfed.
- Users fees

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 is given in **Annexure A(i)**.

Out of 185 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 A(iii)**

*Besides the corporation has not submitted the bank statement of 60 banks as per details given in **Annexure- A (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.

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 laying unadjusted (Ref: Annexure – B(i))	Rs. 1.64 lakhs
Advance extended without adjusting previous advance (Ref: Annexure – B(ii))	Rs. 669.25 lakhs
Consolidated advance position pending for adjustment (Ref: Annexure – B(iii))	Rs. 670.89 lakhs

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



Observation#11: Provision for Unrealized Taxes

As per OMAR 2012, on the amount of receivable and remaining outstanding on account of taxes a provision shall be made for unrealized taxes at the end of the year in accordance with the following norms:

- (a) **25%** of taxes outstanding for more than **2** years, but not exceeding **3** years;
- (b) **50%** of taxes outstanding for more than **3** years, but not exceeding **4** years;
- (c) **75%** of taxes outstanding for more than **4** years, but not exceeding **5** years; and
- (d) **100%** of taxes outstanding for more than **5** years.

Observations: *No such provision has been made in the books of accounts of the Corporation .It is suggested that tax collection department should segregate year wise outstanding amount of tax collected as per the guidelines mentioned in OMAR 2012 to enable accounts department for passing necessary entries in the Books of Accounts.*

Observation#12: Accounting for Cess

As per OMAR 2012,On the amount of cess receivable, remaining outstanding on account of taxes a provision shall be made for unrealized cess, at the end of the year on the following basis :-

- (a) **50%** of taxes outstanding for more than **2** years, but not exceeding **3** years; and
- (b) **100%** of taxes outstanding for more than **3** years.

Observations: *No such provision has been made in the books of accounts of the Corporation. It is suggested that tax collection department should segregate year wise outstanding amount of cess as per the guidelines mentioned in OMAR 2012 to enable accounts department for passing necessary entries in the Books of Accounts.*

Observation#13: 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.



As per OMAR, the provision for the unrealized rental income shall be made as follows

- (a) **50%** of the amount outstanding for more than 2 years, but not exceeding 3 years;
- (b) **100%** of the amount outstanding for more than 2 years.

But no such provision is made in Books of Accounts of the corporation. **Regarding fees and other income the same is maintained on Cash Basis as stated in OMAR 2012.**

Observation#14: 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 C**.

Observation#15: 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 calculation 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#16: 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

*It has been observed that although the stock is maintained as per FIFO Basis in the register but the valuation has not been done as per **OMAR-12**. Since the value of the articles is not mentioned in the stock register it is difficult to ascertain the value of closing stock at the end of the year.*

It is observed that there are some non moving items in the stock register since long .It is suggested that the items may be destroyed/disposed off.

*The details of non moving item are placed in **Annexure-D**.*



Observation#17: Solid waste management

BMC has engaged 3 agencies for management / lifting of solid waste namely

1. Jagruti
2. PMR
3. Ramkeey

During the year a sum of Rs.49,19,43,329.00 has been spent towards lifting of solid waste from 59 wards out of 67 wards.

Observation#18: Establishment Department

The records of register relating to salary register, attendance register could not be produced before us for verification in spite of reminder and personal contact.

Observation#19: 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 have not been done during the year **2015-16** except reconciliation of bank accounts. The detail Bank Reconciliation Statement and other observations regarding bank reconciliation are dealt in point no.5.*

Observation#20: Budget Variance

We have made variance analysis between Budgeted and actual expenditure made during the year. The detail variance analysis is placed in Annexure **Annexure-E**. It is observed that there is an excess expenditure to the tune of Rs.11943329.00 on solid waste management and Rs.2034589.00 on purchase of stores materials respectively.



Observation#21: Statutory Dues**I. Tax deducted at source:****a. Employees**

We have verified the challans and other related documents pertaining to deduction and deposit of TDS of the employees. On verification of books of accounts it is observed that a sum of **Rs. 418772** was outstanding as on **1.04.2015** out of which during the year a sum of **Rs. 212162** has been deposited with the IT authority. Hence there is a difference of **Rs. 206610** which is not deposited during the financial year.

b. Contractor

We have also verified the challans and other related documents pertaining to deduction and deposit of TDS of the contractor. On verification of books of accounts it is observed that a sum of **Rs. 2610890** was outstanding balance as on **1.04.2015** out of which during the year a sum of **Rs. 1806882** has been deposited with the IT authority, leaving a balance of **Rs. 804008** which is not deposited during the financial year.

II. 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 deposited within the due time. The TDS reconciliation statement is placed in **Annexure- F(i)**.

III. Professional Tax

During the verification, it is observed that the Professional Tax deducted and deposited within due date. The Professional tax reconciliation statement is placed in **Annexure F (ii)**.

IV. Royalty

We have verified the ledger, challans and other related documents relating to Royalty. On such verification it is observed that the royalty relating to **2015-16** have been deposited with the appropriate authority. The opening balance as on **1.3.2015** have not yet been deposited with the appropriate authority.

V. Cess

We have verified the ledger, challans and other related documents relating to Cess. On such verification it is observed that the cess relating to **2015-16** have been deposited with the appropriate authority. The opening balance as on **1.4.2015** have not yet been deposited with the appropriate authority.



VI. 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.

VII. 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. 619436.00 as on date. Year wise break up of such withholdings 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
TOTAL				6950879.00	619436.00

Observation#22: License Department

We have obtained the information regarding receipt of license fees during the financial year 2015-16. The statement submitted by license department does not tally with books of account. On enquiry it is observed that the license fees received after 31st march 2016 is taken as license fees for 2015-16, but as per books of account the same is taken as license fees for 2016-17 due to non bifurcation of year of collection.

Besides the dishonored cheques of the licensee is not accounted for in books of the license department.

The statement showing collection of license fees by department visa-vis accounts is placed in **Annexure- G**.

Observation#23: Legal Department

In spite of various requisitions, the files relating to the legal department could not be submitted to Audit.



Observation#24: Medical Department

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

Sl .No	Particulars	Amount	Remarks
1	Attendance Register	-	It has been 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	Fixed Deposits		During the FY 2015-16, it is observed that Rs.2546772 of FD was encashed prior to maturity for payment of salary. No approval for such encashment was taken from competent authority.
3	Pathology Money Receipts	-	During our visit to the medical department it has been 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	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.



Observation#25: Examination of accounts

- a.** Reserve and surplus includes grants for specific purpose pending utilisation amounting to Rs.74.34Crores which is coming forward since long. Ageing of such unutilised fund grants/contribution wise and reasons for such non utilisation could not be made available to us.
- b.** A sum of Rs. 2.96 Crores towards unsecured loan from the government of Odisha and Rs. 2.59 Lakhs from banks respectively is lying outstanding over the years. The records and information regarding such loans could not be made available to us for verification, hence no interest has been provided on such loan.
- c.** A sum of Rs.39, 99,990.00 has been made as Investment with Bhubaneswar Puri Transport Services Ltd (BPTSL) vide share certificate distinctive no.400000 to 7999998(399999 shares) @Rs.10.00 each W e f 15th February 2010. No Dividend to that effect has been received from the date of investment. Steps may be taken for recovery of Dividend from BPTSL



STATEMENT OF ACCOUNT FOR WHICH BALANCE CONFIRMATION HAS BEEN MADE

SL No	Bank Account Id	Bank Account Name	As Per Books 31/03/2016	As Per Bank Statement 31/03/2016	Whether Reconciled ? If Any Difference
1	7	AXIS -NO - User fee	198984	125	YES
2	8	AXIS -NO - Parking	3145342	0	YES
3	14	AXIS -NO - Tender paper	654360	0	YES
4	21	AXIS -NO - Market Toll/Market Rent	2341.46	0.46	YES
5	36	AXIS -NO-Holding Tax	29059906	122598	YES
6	37	AXIS -NO-Licence Fees	8669056	4000	YES
7	38	AXIS -NO-Rent & Advertisement	12180069	0	YES
8	43	AXIS -NO-EMD	573896	0	YES
9	53	NGB-Savings Bank Account	93276807.87	93785216.87	YES
10	58	AXIS -Saving A/C-SJSRY	16819065.74	60021919.74	YES
11	59	AXIS -Saving A/C-BSUP	73507086	73925762	YES
12	65	AXIS -Saving A/C-Depository - Cum - NOC	61338661	55565240	YES
13	75	SBI-Old Town-Pension Account	2311508	2426123	YES
14	82	AXIS -Old Age Pension- Saving Bank Account	122683014.8	128243014.8	YES
15	85	NGB-CPF- Saving Bank Account	13387145.95	13358218.95	YES
16	121	AXIS -CA-Central Payment Account	51276294.94	56840603.94	YES
17	129	AXIS BANK NMMP PROJECT	9739784	13236112	YES
18	134	Axis Bank - ASSETS CREATION (CONSTRUCTION OF C ROAD)	87693955	87293955	YES
19	141	Axis Bank-MISCELLANIOUS FUND	79356415	53081571	YES
20	152	Axis-Smart City BMC	2099827842	2100784026	YES
21	167	Axis Bank-Aahar Grant	22188439	24211497	YES
22	169	HDFC-Vivekananda Marg	4043300.4	57382.4	YES
23	171	Axis-Harish Chandra Sahayata	-8193	79572	YES
24	172	Axis-Mandap Basti	26284898	50858564	YES
25	178	HDFC-Vivekananda Marg	1803851	42131	YES
26	179	HDFC-Vivekananda marg	7012947	6875253	YES
27	181	HDFC-Vivekananda Marg-BSUP	21106147	20691742	YES
28	183	HDFC-Drinking Water Outlet	10068196	9870514	YES
29	188	BMC-Public Toilet	14150078	13872251	YES
30	194	HDFC Bank-Solid Waste Management	6666270	6625000	YES
31	195	HDFC-Rahagiri Sponsorship Fee	702328	700000	YES
32	196	HDFC-Smart City	1503452294	1503288000	YES
33	1	AXIS -NO- Maha Jatra	0	0	-
34	2	AXIS -NO- Sludge Pump	0	0	-
35	3	AXIS -NO - Water Tanker	0	0	-
36	4	AXIS -NO - Ambulance van	0	0	-
37	9	AXIS -NO - Shopping Complex/ Mall Rent	0	0	-
38	10	AXIS -NO - Rent from office Building	0	0	-
39	12	AXIS -NO - Road Cutting	0	0	-
40	20	AXIS -NO- U/s 307/Hawking	0	0	-
41	22	AXIS -NO - Kine House	0	0	-
42	23	AXIS -NO - Kalyan Mandap	0	0	-
43	24	AXIS -NO - Working Women's Hostel	0	0	-
44	25	AXIS -NO - Jatri Nivas	0	0	-
45	26	AXIS -NO - Marriage Fee	0	0	-
46	29	AXIS -NO - Express Cleaning	0.17	0.17	-



47	30	AXIS -NO - Crematorium	0	0	-
48	31	AXIS -NO - Sale of Scrap	0	0	-
49	32	AXIS -NO - Recovery	0	0	-
50	35	AXIS -NO-Others	0	0	-
51	41	AXIS -NO-NOC for peripheral Development Charges	0	0	-
52	48	AXIS -NO-ISD	0	0	-
53	50	AXIS -NO-Electrical Works	0	0	-
54	51	AXIS -NO-MISCELLANEOUS REVENUE COLLECTION	0	0	-
55	52	AXIS -Current Accounts-REVENUE COLLECTION ACCOUNT	0	0	-
56	55	SBI-Savings Bank Account	1766629.92	1766629.92	-
57	56	SBI-Hospital- Saving A/C-2638	672148.26	672148.26	-
58	61	AXIS-CENSUS CA Bank Account	3568976	3568976	-
59	64	AXIS -Saving A/C -Boundry Wall Grant Account	233617.44	233617.44	-
60	67	NGB-Savings Bank Account	4826396	4826396	-
61	69	Union Bank of India-Savings Bank Account	50148	50148	-
62	72	SBI-Savings Bank Account	1683751.12	1683751.12	-
63	73	SBI- Bapuji Nagar-Current Account	24097	24097	-
64	74	SBI-Secretariate Branch	2820000	2820000	-
65	74	SBI-Secretariate Branch	2820000	2820000	-
66	76	Allahabad Bank- SB Account- Bapuji Nagar(A/C Closed on 2-12-14)	0	ACCOUNT IS CLOSED 2-12-14	-
67	79	Andhra Bank-Savings Bank Account	1971456	1971456	-
68	79	Andhra Bank-Savings Bank Account	1971456	1971456	-
69	80	U B I-JNNURM-City Bus Service-Savings Bank Account	465989	465989	-
70	80	U B I-JNNURM-City Bus Service-Savings Bank Account	465989	465989	-
71	83	AXIS -R A Y- Saving Bank Account	18005785.46	18005785.46	-
72	101	AXIS-Savinf A/C-Project Implementation Unit	556966	556966	-
73	105	United Bank of India (SRC Grant Fund)	2313138	2313138	-
74	105	United Bank of India (SRC Grant Fund)	2313138	2313138	-
75	109	AXIS -NO-Bank-Devolution Fund	6529018	6529018	-
76	110	BMC/Bank of Baroda - Ganga Nagar	247531	247531	-
77	113	AXIS -NO - IPG Collection	3205141.44	3205141.44	-
78	114	AXIS -NO-Direct Debit Collection	512453	512453	-
79	115	AXIS -NO-SOLAR CITY PROGRAMME	262130	262130	-
80	116	Axis-Slaughter House	14301196	14301196	-
81	119	Bank of Baroda-Samantarapur Branch	20086983	20086983	-
82	120	AXIS -Low Cost Sanitation	163105963.5	163105963.5	-
83	126	AXIS-NRHM-6567	4898637	4898637	-
84	130	Axis Bank" BMC Acquisition land & storm water drainage"	67122248	67122248	-
85	138	AXIS -Octroi Grant	123398092.7	123398092.7	-



86	139	Axis Bank-BUS PROCUREMENT FOR BPTSL	685330	685330	-
87	140	Axis bank-Bindu Sagar Development Fund	777112	777112	-
88	142	ICICI-Solid Waste Fund	17103592	17103592	-
89	151	ICICI-Misc Fund	78832841	78832841	-
90	160	AXIS-National Family Benefit Scheme (NFBS)	38205	38205	-
91	161	Rangamatia Project -Ray	16330689	16330689	-
92	166	HDFC-Vivekananda Marg-1511	123631445	123631445	-
93	168	Axis-14th Finance Account	237131147	237131147	-
94	174	ICICI-CMR Fund	921162	921162	-
95	176	AXIS-Hudco CSR Grant	4836974	4836974	-
96	178	HDFC-Vivekananda Marg	1803851	1803851	-
97	179	HDFC-Vivekananda marg	7012947	7012947	-
98	180	OUIDF Funding-Slaughter House	109742	109742	-
99	181	HDFC-Vivekananda Marg-BSUP	21106147	21106147	-
100	182	ICICI Bank-Planning Account	3431574	3431574	-
101	184	AXIS-JnNURM-Challange Fund	12084977	12084977	-
102	185	Axis-City Health Officer	4070.53	4070.53	-
103	186	SSP Polling Account-CA	0	0	-
104	188	BMC-Public Toilet	14150078	14150078	-
105	189	HDFC-ESCROW Account	9630777.53	9630777.53	-
106	191	Axis-4th SFC-Devolution Fund	118040677	118040677	-
107	192	Axis-MOTOR VEHICLE TAX	83980042	83980042	-
108	193	Axis-ROAD DEVELOPMENT	29867029	29867029	-
109	194	HDFC Bank-Solid Waste Management	6666270	6666270	-
110	195	HDFC-Rahagiri Sponsorship Fee	702328	702328	-
111	196	HDFC-Smart City	1503452294	1503452294	-
112	198	Axis-DY COMMISSIONER SOUTH WEST ZONE	27052	27052	-
113	199	AXIS-DY COMMISSIONER NORTH ZONE	40000	40000	-
114	200	AXIS-DY COMMISSIONER SOUTH EAST ZONE	50000	50000	-
115	201	Axis-Transit Shelter	31840	31840	-



STATEMENT OF ACCOUNTS FOR WHICH BANK STATEMENT WAS NOT PROVIDED			
SL NO	BANK ACCOUNT ID	ACCOUNT NAME	BALANCE AS PER BOOKS
1	17	AXIS -NO - Cycle, Rickshaw & Rickshaw Tax	-
2	18	AXIS -NO - Dogs / Animal Tax	-
3	5	AXIS -NO - Exavator ,Tipper & Road Roller	-
4	11	AXIS -NO - Mutation Fees	-
5	6	AXIS -NO - OMFED/OPELFED/Ground Rent	-
6	19	AXIS -NO - Penalty/Fine	-
7	27	AXIS -NO - PRET	-
8	33	AXIS -NO - Sales of Vehicle & Other office equipment	-
9	15	AXIS -NO - Slaughter House	-
10	13	AXIS -NO - Staff/Slum Quarters	-
11	28	AXIS -NO - Vending Zone	-
12	16	AXIS -NO- Tax On cart & Carriage	-
13	42	AXIS -NO-Bindusagar Lake	-
14	46	AXIS -NO-City Bus Service	-
15	47	AXIS -NO-Civil Works	-
16	39	AXIS -NO-Entertainment Tax/Public Resort	-
17	44	AXIS -NO-Funeral Van Service	-
18	45	AXIS -NO-Other Recovery of cost of Materials	-
19	49	AXIS- No-Plantation	-
20	40	AXIS -NO-Registration Fees of Contractors	-
21	34	AXIS -NO-Users Fees From Hospital	-
22	202	Axis-Corporation Fund	-
23	143	HDFC BANK	-
24	136	HDFC BANK - SA-MPLAD/MLA	-
25	137	HDFC Saving A/c	-
26	117	HDFC-Current Account	-
27	203	HDFC-Vivekananda Marg	-
28	108	NGB Unit -IV	-
29	88	NGB-Election Fund- Saving Bank Account	-
30	89	NGB-TISCO- Saving Bank Account	-
31	81	SBI-Holding Tax Saving Bank Account	-
32	54	SBI-Saving A/C	-
33	95	NGB- CA-Municipal Hospital	7,576.50
34	177	Axis-Grant for Medicine Procurement	14,394.00
35	77	AXIS - Bank Savings Bank Account	19,132.00
36	112	BMC-OGB-Public Information Officer	68,137.00
37	98	Bank of India-Saving Bank Account	88,473.00
38	93	NGB- BSY-Saving Bank Account	108,461.00
39	111	BMC/Bank of Baroda -Ganga Nagar-Hospital	159,070.00
40	94	NGB- Old Age Pension-Saving Bank Account	167,274.30
41	60	UCO-Savings Bank Account	178,018.00
42	190	CMMO-BMC Hospital	190,420.00
43	70	Bank of Baroda-Savings Bank Account	358,977.00
44	78	NGB Unit- IV	636,623.00



45	175	ICICI-SB-OSDMF	1,031,329.00
46	87	UCO-Secretariat Branch	1,327,611.28
47	91	NGB- NSDP-Saving Bank Account	1,458,864.00
48	66	NGB-Savings Bank Account	1,799,465.34
49	96	NGB-Saving Bank Account	3,109,627.00
50	57	PNB-Savings Bank Account	3,127,940.00
51	97	NGB-Incentive for SJSRY-Saving Bank Account	3,789,492.00
52	84	NGB-SJSRY- Saving Bank Account	4,685,656.69
53	86	ALLAHABAD BANK-SHASU	4,970,814.00
54	162	Bank of India Ashok Nagar	6,347,602.00
55	173	MSW Primary collection & transportation A/C	6,815,688.00
56	92	NGB- VAMBAY-Saving Bank Account	11,637,607.00
57	132	HDFC -Vivekananda Marg	112,710,754.00
58	62	SBI-13th Finance Savings Bank Account-3127	142,039,076.00
59	71	BMC/P.L A/C (Treasury)	166,585,046.18
60	107	BMC-HDFC Bank Ltd(Account Closed During the year2016-17)	209,706,066.00
TOTAL			683,139,194.29



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

ANNEXURE - A(iii)

BANK RECONCILIATION STATEMENT

BANK ACCOUNT ID -7 AXIS -NO - USER FEE 911020002959110			
Particulars			Amount as at 31st March 2016 (in Rs)
Balance as per Bank Book as at 31.03.2016			198984.00 Dr
Less: Cheque Deposited but not cleared till 31.03.2016			
Date	Cheque No.	Amount	
30-03-16	23655	85627	
30-03-16	23584	6828	
31-03-16	25608	28905	
31-03-16	917703	36000	
31-03-16	3208	1800	
31-03-16	653970	1800	
31-03-16	799667	2400	
31-03-16	618850	6555	
31-03-16	19	7324	
31-03-16	634052	20000	
31-03-16	2106	1620	
Balance as per Bank Statement as at 31.03.2016			125.00 Dr

BANK ACCOUNT ID -8 AXIS -NO - PARKING			
Particulars			Amount as at (in Rs)
Balance as per Bank Book as at 31.03.2016			3145342.00 Dr
Less: Cheque Deposited but not cleared till 31.03.2016			
Date	Cheque No.	Amount	
29-03-16	1405008-Parking fees (On contract)	55000	
29-03-16	1405008-Parking fees (On contract)	800555	
31-03-16	1405008-Parking fees (On contract)	79787	
31-03-16	1405008-Parking fees (On contract)	900000	
31-03-16	1405008-Parking fees (On contract)	635000	
31-03-16	1405008-Parking fees (On contract)	675000	
	Total		3145342
Balance as per Bank Statement as at 31.03.2016			0.00 Dr

BANK ACCOUNT ID -14 AXIS -NO - TENDER PAPER 911020002964484			
Particulars			Amount as at (in Rs)
Balance as per Bank Book as at 31.03.2016			654360.00 Dr
Less: Cheque Deposited but not cleared till 31.03.2016			
Date	Cheque No.	Amount	



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	30-03-16	829330	6300	
	30-03-16	989013	4200	
	30-03-16	989012	4200	
	31-03-16	127	6300	
	31-03-16	126	6300	
	31-03-16	45331	4200	
	31-03-16	45332	4200	
	31-03-16	15767	6300	
	31-03-16	15769	6300	
	31-03-16	827741	6300	
	31-03-16	827742	6300	
	31-03-16	15766	6300	
	31-03-16	15768	6300	
	31-03-16	858553	4200	
	31-03-16	858554	4200	
	31-03-16	858555	4200	
	31-03-16	858552	4200	
	31-03-16	473453	4200	
	31-03-16	858551	6300	
	31-03-16	858550	6300	
	31-03-16	473454	6300	
	31-03-16	891533	4200	
	31-03-16	891534	4200	
	31-03-16	891535	6300	
	31-03-16	891536	6300	
	31-03-16	55900	2100	
	31-03-16	55895	2100	
	31-03-16	61852	6300	
	31-03-16	61850	6300	
	31-03-16	61848	6300	
	31-03-16	61849	6300	
	31-03-16	55896	6300	
	31-03-16	55897	6300	
	31-03-16	54271	630	
	31-03-16	54272	630	
	31-03-16	55899	2100	
	31-03-16	55898	2100	
	31-03-16	389228	6300	
	31-03-16	389229	6300	
	31-03-16	389262	6300	
	31-03-16	389263	6300	
	31-03-16	592155	6300	
	31-03-16	592156	6300	
	31-03-16	592158	4200	
	31-03-16	592159	4200	
	31-03-16	592161	2100	



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

	31-03-16	562236	4200	
	31-03-16	562238	4200	
	31-03-16	457027	6300	
	31-03-16	927905	6300	
	31-03-16	185868	4200	
	31-03-16	65821	6300	
	31-03-16	65822	6300	
	31-03-16	150614	6300	
	31-03-16	45043	6300	
	31-03-16	45040	6300	
	31-03-16	6875	6300	
	31-03-16	6873	4200	
	31-03-16	6872	4200	
	31-03-16	6874	6300	
	31-03-16	185869	6300	
	31-03-16	389243	6300	
	31-03-16	15543	6300	
	31-03-16	94073	6300	
	31-03-16	594900	6300	
	31-03-16	986816	6300	
	31-03-16	735904	6300	
	31-03-16	588661	6300	
	31-03-16	485184	4200	
	31-03-16	408309	4200	
	31-03-16	15639	4200	
	31-03-16	389592	4200	
	31-03-16	230330	6300	
	31-03-16	798218	6300	
	31-03-16	470404	6300	
	31-03-16	470397	6300	
	31-03-16	301548	6300	
	31-03-16	845872	6300	
	31-03-16	921071	6300	
	31-03-16	51348	6300	
	31-03-16	485170	6300	
	31-03-16	284745	6300	
	31-03-16	921072	6300	
	31-03-16	230329	6300	
	31-03-16	470405	6300	
	31-03-16	798220	6300	
	31-03-16	470396	6300	
	31-03-16	51349	6300	
	31-03-16	485169	6300	
	31-03-16	301554	6300	
	31-03-16	845874	6300	
	31-03-16	470406	6300	



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

	31-03-16	230328	6300	
	31-03-16	470395	6300	
	31-03-16	798219	6300	
	31-03-16	921074	6300	
	31-03-16	51350	6300	
	31-03-16	485168	6300	
	31-03-16	284746	6300	
	31-03-16	845876	6300	
	31-03-16	845878	6300	
	31-03-16	470407	6300	
	31-03-16	230327	6300	
	31-03-16	921073	6300	
	31-03-16	51351	6300	
	31-03-16	485167	6300	
	31-03-16	470394	6300	
	31-03-16	470408	4200	
	31-03-16	485166	4200	
	31-03-16	470411	2100	
	31-03-16	230335	2100	
	31-03-16	230332	4200	
	31-03-16	921070	4200	
	31-03-16	470393	4200	
	31-03-16	389545	4200	
	31-03-16	470409	4200	
	31-03-16	845880	2100	
	31-03-16	301536	2100	
	31-03-16	798217	2100	
	31-03-16	470410	2100	
	31-03-16	230336	2100	
	31-03-16	485165	2100	
	31-03-16	389528	2100	
	31-03-16	798216	2100	
	31-03-16	230333	2100	
	31-03-16	845882	2100	
	31-03-16	230334	2100	
	31-03-16	485164	2100	
		Total		654360
Balance as per Bank Statement as at 31.03.2016				0.00 Dr

BANK ACCOUNT ID -21 AXIS -NO - Market Toll/Market Rent 911020002969780	
Particulars	Amount as at 31st March 2016 (in Rs)
Balance as per Bank Book as at 31.03.2016	2341.46 Dr
Less: Cheque Deposited but not cleared till 31.03.2016	



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

	Date	Cheque No.	Amount	
	31-03-16	473441	720	
	31-03-16	473442	451	
	31-03-16	473443	1170	
Total				2341
Balance as per Bank Statement as at 31.03.2016				0.46 Dr

BANK ACCOUNT ID -36 AXIS -NO - Holding Tax 910020041705328				
Particulars			Amount as at 31st March 2016	
			(in Rs)	
Balance as per Bank Book as at 31.03.2016			29059906.00 Dr	
Less: Cheque Deposited but not cleared till 31.03.2016				
	Date	Cheque No.	Amount	
	28-03-16	646365	13272	
	29-03-16	13290	76426	
	29-03-16	199240	93220	
	29-03-16	256077	49496	
	29-03-16	53	13486	
	29-03-16	256078	13486	
	29-03-16	52	18856	
	29-03-16	756294	26252	
	29-03-16	756292	19516	
	29-03-16	643302	25188	
	29-03-16	323965	46886	
	29-03-16	190043	43651	
	29-03-16	181191	39400	
	29-03-16	40716	76624	
	29-03-16	717024	69972	
	29-03-16	913455	28560	
	29-03-16	268890	29390	
	29-03-16	713433	119448	
	29-03-16	870308	4133000	
	29-03-16	652427	88616	
	29-03-16	2554	15741	
	29-03-16	2553	19912	
	29-03-16	917753	36000	
	29-03-16	82	21992	
	29-03-16	111	125144	
	29-03-16	39550	70092	
	29-03-16	8996869	45540	
	30-03-16	784557	56660	
	30-03-16	238	41034	
	30-03-16	374369	5936	
	30-03-16	316807	15258	
	30-03-16	596	1068	
	30-03-16	660126	26692	
	30-03-16	542294	103465	
	30-03-16	542295	296535	
	30-03-16	20186	28756	
	30-03-16	534123	50373	
	30-03-16	215922	50272	
	30-03-16	198929	9331	
	30-03-16	538034	36034	



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

31-03-16	36948	70623
31-03-16	720802	465652
31-03-16	785507	81176
31-03-16	618549	8056
31-03-16	28248	18516
31-03-16	663930	11802
31-03-16	7492	6240
31-03-16	351430	43428
31-03-16	875535	7964
31-03-16	787087	10000
31-03-16	28564	72648
31-03-16	734369	19950
31-03-16	125533	14828
31-03-16	296496	7831
31-03-16	167427	66944
31-03-16	341908	20705
31-03-16	16241	3500
31-03-16	39983	49000
31-03-16	36170	149474
31-03-16	786027	4072
31-03-16	12750	63908
31-03-16	3008	16584
31-03-16	63	48625
31-03-16	10439	17224
31-03-16	821207	104712
31-03-16	82	299396
31-03-16	871052	20311
31-03-16	605680	214856
31-03-16	2105	15339
31-03-16	758788	46223
31-03-16	758787	46223
31-03-16	634528	26264
31-03-16	53317	10710
31-03-16	828154	32716
31-03-16	187929	24288
31-03-16	2210	26664
31-03-16	76118	32236
31-03-16	90147	87052
31-03-16	547563	36764
31-03-16	51840	153632
31-03-16	2	54868
31-03-16	724183	38901
31-03-16	77143	73538
31-03-16	1326	15500
31-03-16	908394	318656
31-03-16	447019	107100
31-03-16	70188	185777
31-03-16	538187	23604
31-03-16	85757	271992
31-03-16	978191	17136
31-03-16	993455	7280520
31-03-16	984403	6448
31-03-16	175735	1800
31-03-16	249285	4876
31-03-16	689983	78044
31-03-16	754657	262556
31-03-16	224880	144851
31-03-16	829873	14318



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

	31-03-16	684892	103392	
	31-03-16	84189	305528	
	31-03-16	164014	6816	
	31-03-16	164004	5328	
	31-03-16	164002	10816	
	31-03-16	164013	6776	
	31-03-16	164008	5572	
	31-03-16	164010	5780	
	31-03-16	164005	6024	
	31-03-16	164007	5436	
	31-03-16	164006	6160	
	31-03-16	164011	5780	
	31-03-16	164012	5824	
	31-03-16	557504	4526	
	31-03-16	557725	85575	
	31-03-16	411496	28007	
	31-03-16	411497	8091	
	31-03-16	7790	950448	
	31-03-16	7789	3000000	
	31-03-16	84134	1355577	
	31-03-16	538814	39214	
	31-03-16	103076	250000	
	31-03-16	5007	20076	
	31-03-16		111768	
	31-03-16	366398	187176	
	31-03-16	362714	57065	
	31-03-16	167136	5000	
	31-03-16	474554	76345	
	31-03-16	80072	107240	
	31-03-16	173504	85060	
	31-03-16	80096	92600	
	31-03-16	502947	291684	
	31-03-16	592949	71909	
	31-03-16	23923	1947263	
	31-03-16	80996	924650	
	31-03-16	80091	640836	
	31-03-16	34266	13104	
	31-03-16	843319	308739	
	31-03-16	612620	39896	
	31-03-16	146632	88360	
	31-03-16	442897	47916	
	31-03-16	11606	108542	
	31-03-16	728091	74208	
		Total		28937308
Balance as per Bank Statement as at 31.03.2016				122598.00 Dr



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

BANK ACCOUNT ID -37 AXIS -NO-Licence Fees 910020041706507				Amount as at 31st March 2016 (in Rs)
Particulars				
Balance as per Bank Book as at 31.03.2016				8669056.00 Dr
Less:Cheque Deposited but not cleared till 31.03.2016				
Date	Cheque No.	Amount		
29-03-16	313207	21100		
29-03-16	163131	15000		
29-03-16	537	15000		
29-03-16	612352	2500		
29-03-16	647511	3500		
29-03-16	937660	3500		
29-03-16	792732	16000		
29-03-16	400332	5000		
29-03-16	449674	9000		
30-03-16	922262	2040086		
31-03-16	935138	6202090		
31-03-16	9397	5000		
31-03-16	309190	4000		
31-03-16	923841	1000		
31-03-16	438008	1000		
31-03-16	16000	1000		
31-03-16	838342	13000		
31-03-16	734450	7000		
31-03-16	6110	2700		
31-03-16	13130	2000		
31-03-16	6109	4000		
31-03-16	198	3500		
31-03-16	333	3000		
31-03-16	176479	2300		
31-03-16	4713	5000		
31-03-16	272218	2000		
31-03-16	616655	7200		
31-03-16	458010	1200		
31-03-16	131931	3000		
31-03-16	73264	15000		
31-03-16	107304	34200		
31-03-16	944561	3500		
31-03-16	944562	1000		
31-03-16	4242	2000		
31-03-16	94337	2300		
31-03-16	94336	10900		
31-03-16	575264	6850		
31-03-16	730487	14950		
31-03-16	28401	3000		
31-03-16	619759	4600		



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

	31-03-16	698671	15000	
	31-03-16	131635	15000	
	31-03-16	6913	15000	
	31-03-16	158960	4680	
	31-03-16	888650	9000	
	31-03-16	762273	15200	
	31-03-16	567852	15200	
	31-03-16	404991	4600	
	31-03-16	716541	4000	
	31-03-16	314778	30000	
	31-03-16	838961	3000	
	31-03-16	77	13000	
	31-03-16	616714	2000	
	31-03-16	2407	4600	
	31-03-16	389791	2300	
	31-03-16	72	3000	
	31-03-16	99363	7500	
	31-03-16		3000	
		Total		8665056
Balance as per Bank Statement as at 31.03.2016				<u>4000.00 Dr</u>

BANK ACCOUNT ID -38 AXIS -NO-Rent & Advertisement 910020041707391				Amount as at 31st March 2016 (in Rs)
Particulars				
Balance as per Bank Book as at 31.03.2016				<u>12180069.00 Dr</u>
Less:Cheque Deposited but not cleared till 31.03.2016				
Date	Cheque No.	Amount		
30-03-16	408431	44100		
30-03-16	502626	50000		
30-03-16	502634	100800		
30-03-16	570364	60100		
30-03-16	570365	47700		
30-03-16	922461	300000		
31-03-16	921053	2264016		
31-03-16	658444	1000000		
31-03-16	658473	2790055		
31-03-16	658451	651000		
31-03-16	362746	96940		
31-03-16	502603	1500000		
31-03-16	502669	1100000		
31-03-16	477470	300000		
31-03-16	457451	30000		
31-03-16	356628	287100		
31-03-16	936317	73990		
31-03-16	709381	200000		
31-03-16	502670	400000		



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

	31-03-16	737383	84000	
	31-03-16	592382	38900	
	31-03-16	215934	30000	
	31-03-16	215721	65000	
	31-03-16	921056	49608	
	31-03-16	592985	30780	
	31-03-16	592986	40240	
	31-03-16	362176	397000	
	31-03-16	362177	50950	
	31-03-16	93234	50490	
	31-03-16	998133	40000	
	31-03-16	54354	7300	
		Total		12180069
Balance as per Bank Statement as at 31.03.2016				<u>0 Cr</u>



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

BANK ACCOUNT ID -43 AXIS -NO-EMD / 911020014377120			
Particulars			Amount as at 31st March 2016
			(in Rs)
Balance as per Bank Book as at 31.03.2016			573896.00 Dr
Less:Cheque Deposited but not cleared till 31.03.2016			
Date	Cheque No.	Amount	
31-03-16	596	12200	
31-03-16	2111	10000	
31-03-16	646170	5300	
31-03-16	988899	1200	
31-03-16	988902	5200	
31-03-16	988896	4200	
31-03-16	988893	4200	
31-03-16	129	40000	
31-03-16	128	40000	
31-03-16	45330	3800	
31-03-16	45143	8200	
31-03-16	15773	20000	
31-03-16	15771	10000	
31-03-16	827740	34400	
31-03-16	15772	20000	
31-03-16	15770	10000	
31-03-16	389244	40000	
31-03-16	15551	50000	
31-03-16	94072	41000	
31-03-16	94077	4000	
31-03-16	594901	38000	
31-03-16	594902	10000	
31-03-16	986817	12000	
31-03-16	735905	13500	
31-03-16	588662	14000	
31-03-16	408310	2696	
31-03-16	185708	120000	
Total			573896
Balance as per Bank Statement as at 31.03.2016			0 Cr

BANK ACCOUNT ID -53 NGB-Savings Bank Account / 481			
Particulars			Amount as at 31st March 2016
			(in Rs)
Balance as per Bank Book as at 31.03.2016			93276807.87 Dr
Less:Cheque Deposited but not cleared till 31.03.2016			
Date	Cheque No.	Amount	



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

	21-03-16	214255	97178	
	21-03-16	214258	55185	
	30-03-16	214265	19750	
	30-03-16	214267	331929	
	30-03-16	151843	10400	
	30-03-16	16358	81000	
	31-03-16	214266	95767	
		Total		691209
Balance as per Bank Statement as at 31.03.2016				<u>93785216.87 Dr</u>

BANK ACCOUNT ID -58 AXIS -Saving A/C-NULM / 910010036875918				
Particulars				Amount as at 31st March 2016
				(in Rs)
Balance as per Bank Book as at 31.03.2016				<u>16819065.74 Dr</u>
Less: Cheque Deposited but not cleared till 31.03.2016				
Date	Cheque No.	Amount		
30-01-16	13817	10000		
30-01-16	13788	10000		
30-01-16	13785	10000		
30-01-16	13781	10000		
30-01-16	13790	10000		
30-01-16	13799	10000		
20-02-16	13764	10000		
29-02-16	13722	1527900		
29-02-16	13723	341595		
29-02-16	13724	47355		
29-02-16	13725	65570		
29-02-16	13726	76497		
29-02-16	13727	22874		
29-02-16	13728	496268		
29-02-16	13728	353347		
29-02-16	13722	1142127		
29-02-16	13721	988531		
29-02-16	13776	3516		
29-02-16	13774	13058		
29-02-16	13777	47500		
29-02-16	13778	10000		
29-02-16	13779	10000		
29-02-16	13780	10000		
29-03-16	13741	6000		
29-03-16	13742	204828		
29-03-16	13746	271383		
29-03-16	13745	593823		
31-03-16	13747	750000		
31-03-16	13749	2738250		



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

31-03-16	13750	2568500	
31-03-16	13751	12000000	
31-03-16	13752	3834	
31-03-16	13753	1809000	
31-03-16	13754	10000	
31-03-16	13758	10000	
31-03-16	13759	10000	
31-03-16	13760	10000	
31-03-16	13757	10000	
31-03-16	13756	10000	
31-03-16	13703	10000	
31-03-16	13701	10000	
31-03-16	13702	10000	
31-03-16	13755	10000	
31-03-16	13706	5000	
31-03-16	13708	10000	
31-03-16	13707	10000	
31-03-16	13709	10000	
31-03-16	13710	10000	
31-03-16	13711	10000	
31-03-16	13704	10000	
31-03-16	13705	10000	
31-03-16	13720	10000	
31-03-16	17041	10000	
31-03-16	17042	10000	
31-03-16	17044	10000	
31-03-16	13718	10000	
31-03-16	13717	10000	
31-03-16	13716	10000	
31-03-16	13712	10000	
31-03-16	13713	10000	
31-03-16	13714	10000	
31-03-16	13715	10000	
31-03-16	13719	10000	
31-03-16	17043	10000	
31-03-16	17046	10000	
31-03-16	17045	10000	
31-03-16	17049	10000	
31-03-16	17053	10000	
31-03-16	17054	10000	
31-03-16	17047	10000	
31-03-16	17048	10000	
31-03-16	17050	10000	
31-03-16	17052	10000	
31-03-16	17051	10000	
31-03-16	17055	10000	
31-03-16	17057	10000	



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

31-03-16	17061	10000	
31-03-16	17060	10000	
31-03-16	17056	10000	
31-03-16	17062	10000	
31-03-16	17058	5000	
31-03-16	17059	10000	
31-03-16	17068	10000	
31-03-16	17066	10000	
31-03-16	17064	10000	
31-03-16	17073	10000	
31-03-16	17065	10000	
31-03-16	17063	10000	
31-03-16	17070	10000	
31-03-16	17067	10000	
31-03-16	17071	10000	
31-03-16	17072	10000	
31-03-16	17074	10000	
31-03-16	17069	10000	
31-03-16	17079	10000	
31-03-16	17083	10000	
31-03-16	17084	10000	
31-03-16	17085	10000	
31-03-16	17076	10000	
31-03-16	17078	10000	
31-03-16	17081	10000	
31-03-16	17082	10000	
31-03-16	17077	10000	
31-03-16	17075	10000	
31-03-16	17080	10000	
31-03-16	17086	54641	
31-03-16	17087	108553	
31-03-16	17088	38313	
31-03-16	17088	69212	
31-03-16	17089	800000	
31-03-16	17091	12277774	
31-03-16	17092	2076360	
31-03-16	17093	571909	
31-03-16	17095	324336	
	Total		43202854
Balance as per Bank Statement as at 31.03.2016			60021919.74 Dr

BANK ACCOUNT ID -59	
AXIS -Saving A/C-BSUP / 911010035451431	
Particulars	Amount as at
	31st March 2016
	(in Rs)
Balance as per Bank Book as at 31.03.2016	73507086 Dr
Less: Cheque Deposited but not cleared till 31.03.2016	



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

	Date	Cheque No.	Amount	
	29-03-16	5511	418676	
		Total		418676
Balance as per Bank Statement as at 31.03.2016				<u>73925762 Dr</u>

BANK ACCOUNT ID -65 AXIS -Saving A/C-Depository - Cum - NOC / 911010031455088				
Particulars				Amount as at 31st March 2016 (in Rs)
Balance as per Bank Book as at 31.03.2016				<u>61338661.00 Dr</u>
Less:Cheque Deposited but not cleared till 31.03.2016				
	Date	Cheque No.	Amount	
	30-03-16	23656	3520214	
	30-03-16	23563	675468	
	31-03-16	25607	1577739	
		Total		5773421
Balance as per Bank Statement as at 31.03.2016				<u>55565240.00 Dr</u>

BANK ACCOUNT ID -75 SBI-Old Town-Pension Account 309811034280				
Particulars				Amount as at 31st March 2016 (in Rs)
Balance as per Bank Book as at 31.03.2016				<u>2311508.00 Dr</u>
Less:Cheque Deposited but not cleared till 31.03.2016				
	Date	Cheque No.	Amount	
	08-03-16	637415	114615	
		Total		114615
Balance as per Bank Statement as at 31.03.2016				<u>2426123.00 Dr</u>

BANK ACCOUNT ID -85 NGB-CPF- Saving Bank Account / G-587 309811034280				
Particulars				Amount as at 31st March 2016 (in Rs)
Balance as per Bank Book as at 31.03.2016				<u>13397028.95 Dr</u>
Less:Cheque Deposited but not cleared till 31.03.2016				
	Date	Cheque No.	Amount	
	30-03-16	214267	19700	
	31-03-16	214266	19110	
		Total		38810
Balance as per Bank Statement as at 31.03.2016				<u>13358218.95 Dr</u>



BANK RECONCILIATION STATEMENT
ANNEXURE A(iii)

BANK ACCOUNT ID -82 AXIS -Old Age Pension- Saving Bank Account / 910010028148518			
Particulars			Amount as at 31st March 2016
			(in Rs)
Balance as per Bank Book as at 31.03.2016			122,683,014.75
Add:Cheque Issued for Payment but not cleared till 31.03.2016			
	Date	Cheque No.	Amount
	28/03/2016	8352	42300
	28/03/2016	8353	70000
	28/03/2016	8351	5447700
Balance as per Bank Statement as at 31.03.2016			128,243,014.75

BANK ACCOUNT ID -121 AXIS -CA-Central Payment Account / 912020039177274			
Particulars			Amount as at 31st March 2016
			(in Rs)
Balance as per Bank Book as at 31.03.2016			51276294.94 Dr
Add:Cheque Issued for Payment but not cleared till 31.03.2016			
	Date	Cheque No.	Amount
	03/02/2016	968415	15600
	15/02/2016	968504	10000
	18/02/2016	968512	152724
	18/02/2016	968514	34265
	29/02/2016	968581	88039
	11/03/2016	968617	94248
	11/03/2016	968621	8500
	11/03/2016	968622	44760
	11/03/2016	968625	481227
	14/03/2016	968630	14888
	14/03/2016	968631	8466
	21/03/2016	968650	5588
	21/03/2016	968653	40966
	21/03/2016	968654	58643
	21/03/2016	968656	29845
	21/03/2016	968660	3300
	21/03/2016	968664	151042
	22/03/2016	968670	37200
	26/03/2016	968681	193652
	26/03/2016	968683	73914
	26/03/2016	968686	4200
	28/03/2016	968693	177704



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

	28-03-16	968692	61237	
	28-03-16	968691	16700	
	28-03-16	968689	26848	
	28-03-16	968688	8950	
	28-03-16	968687	13690	
	30-03-16	968707	17001	
	30-03-16	968706	5200	
	30-03-16	968703	519470	
	30-03-16	968701	299259	
	30-03-16	968700	44544	
	30-03-16	968699	368722	
	30-03-16	968698	838486	
	30-03-16	968723	96840	
	31-03-16	968717	172370	
	31-03-16	968718	443028	
	31-03-16	968719	201426	
	31-03-16	968720	10000	
	31-03-16	968716	114771	
	31-03-16	968715	10757	
	31-03-16	968721	72893	
	31-03-16	968722	61083	
	31-03-16	968710	81323	
	31-03-16	968711	49138	
	31-03-16	968712	81110	
	31-03-16	968713	212692	
	31-03-16	968714	8000	
		Total		5,564,309.00
Balance as per Bank Statement as at 31.03.2016				56840603.94 Dr

BANK ACCOUNT ID -129 AXIS BANK NMMP PROJECT / 913010000420961				
Particulars				Amount as at 31st March 2016
				(in Rs)
Balance as per Bank Book as at 31.03.2016				9739784.00 Dr
Add: Cheque Issued for Payment but not cleared till 31.03.2016				
Date	Cheque No.	Amount		
30-03-16	13224	3146695		
30-03-16	13125	349633		
	Total		3,496,328.00	
Balance as per Bank Statement as at 31.03.2016				13236112.00 Dr

BANK ACCOUNT ID -134 Axis Bank - ASSETS CREATION (CONSTRUCTION OF CC ROAD) / 913010002361785	
Particulars	Amount as at 31st March 2016
	(in Rs)



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

Balance as per Bank Book as at 31.03.2016				87693955.00 Dr
Less: Cheque Deposited but not cleared till 31.03.2016				
	Date	Cheque No.	Amount	
	30-03-16	492164	400000	
		Total		400,000.00
Balance as per Bank Statement as at 31.03.2016				87293955.00 Dr

BANK ACCOUNT ID -141 Axis Bank-MISCELLANIOUS FUND / 912010039790469				
Particulars				Amount as at 31st March 2016 (in Rs)
Balance as per Bank Book as at 31.03.2016				79356415.00 Dr
Less: Cheque Deposited but not cleared till 31.03.2016				
	Date	Cheque No.	Amount	
	30-03-16	16643	1147070	
	30-03-16	16644	850000	
	31-03-16	13751	12000000	
	31-03-16	17091	12277774	
		Total		26,274,844.00
Balance as per Bank Statement as at 31.03.2016				53081571.00 Dr

BANK ACCOUNT ID -152 Axis-Smart City BMC / 915010048657327				
Particulars				Amount as at 31st March 2016 (in Rs)
Balance as per Bank Book as at 31.03.2016				2099827842.00 Dr
Add: Cheque Issued for Payment but not cleared till 31.03.2016				
	Date	Cheque No.	Amount	
	03-02-16	100612	2100	
	30-03-16	100622	26000	
	30-03-16	100623	117600	
	30-03-16	100624	18644	
	30-03-16	100625	2700	
	30-03-16	100626	86947	
	31-03-16	100628	40780	
	31-03-16	100629	58144	
	31-03-16	100630	38109	
	31-03-16	100631	4324	
	31-03-16	100632	111574	
	31-03-16	100634	59887	
	31-03-16	100633	389375	
		Total		956,184.00
Balance as per Bank Statement as at 31.03.2016				2100784026.00 Dr



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

BANK ACCOUNT ID -167 Axis Bank-Aahar Grant / 916010016567024			
Particulars			Amount as at 31st March 2016 (in Rs)
Balance as per Bank Book as at 31.03.2016			22188439.00 Dr
Add: Cheque Issued for Payment but not cleared till 31.03.2016			
	Date	Cheque No.	Amount
	30-03-16	16642	25988
	30-03-16	16643	1147070
	30-03-16	16644	850000
	Total		2,023,058.00
Balance as per Bank Statement as at 31.03.2016			24211497.00 Dr

BANK ACCOUNT ID -169 HDFC-Vivekananda Marg / 50100043528626			
Particulars			Amount as at 31st March 2016 (in Rs)
Balance as per Bank Book as at 31.03.2016			4043300.40 Dr
Less: Interest not Credited to account till 31-03-2016			
	Date	Cheque No.	Amount
	31-03-16	-	3985918
	Total		3,985,918.00
Balance as per Bank Statement as at 31.03.2016			57382.40 Dr

BANK ACCOUNT ID -171 Axis-Harish Chandra Sahayata / 913010055261225			
Particulars			Amount as at 31st March 2016 (in Rs)
Balance as per Bank Book as at 31.03.2016			8193.00 Cr
Add: Cheque Issued for Payment but not cleared till 31.03.2016			
	Date	Cheque No.	Amount
	29-01-16	16287	3000
	29-01-16	16286	3000
	29-01-16	16285	3000
	29-01-16	16284	3000
	29-01-16	16283	3000
	29-01-16	16296	3000
	29-01-16	16298	3000
	29-01-16	16299	3000
	29-01-16	16344	3000



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

	29-01-16	16346	3000	
	29-01-16	15066	3000	
	29-01-16	16345	3000	
	29-01-16	16347	3000	
	29-01-16	16341	3000	
	29-01-16	16342	3000	
	29-01-16	15087	3000	
	29-01-16	16348	3000	
	29-01-16	16349	3000	
	29-01-16	16355	3000	
	29-01-16	15079	3000	
	29-01-16	15074	3000	
	29-01-16	15076	3000	
	29-01-16	15077	3000	
	29-01-16	15073	3000	
	29-01-16	15075	3000	
	29-01-16	15078	3000	
	29-01-16	16283	3000	
	29-01-16	15080	3000	
	29-01-16	16282	3000	
	29-01-16	16284	3000	
	29-01-16	16281	3000	
	29-01-16	16287	3000	
	29-01-16	16288	3000	
	29-01-16	16289	3000	
	29-01-16	16285	3000	
	29-01-16	16286	3000	
	29-01-16	16292	3000	
	29-01-16	16290	3000	
	29-01-16	16294	3000	
	29-01-16	16291	3000	
	29-01-16	16293	3000	
	29-01-16	16297	3000	
	29-01-16	16295	3000	
	29-01-16	16298	3000	
	29-01-16	16299	3000	
	29-01-16	16344	3000	
	29-01-16	16300	3000	
	29-01-16	16342	3000	
	29-01-16	16343	3000	
	29-01-16	16341	3000	
	29-01-16	16346	3000	
	29-01-16	16347	3000	
	29-01-16	16349	3000	
	29-01-16	16345	3000	
	29-01-16	16348	3000	
	29-01-16	16350	3000	
	29-01-16	16352	3000	
	29-01-16	16351	3000	
	29-01-16	16353	3000	



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

	29-01-16	16354	3000	
	29-01-16	16355	3000	
	29-01-16	16357	3000	
	29-01-16	16356	3000	
	30-03-16	16358	81000	
		Total		270,000.00
Balance as per Bank Statement as at 31.03.2016				261807.00 Dr

BANK ACCOUNT ID -172				
Axis-Mandap Basti / 914010025197407				
Particulars				Amount as at
				31st March 2016
				(in Rs)
Balance as per Bank Book as at 31.03.2016				26284898.00 Dr
Add:Cheque Issued for Payment but not cleared till 31.03.2016				
	Date	Cheque No.	Amount	
	22-03-16	71395	24573666	
		Total		24,573,666.00
Balance as per Bank Statement as at 31.03.2016				50858564.00 Dr

BANK ACCOUNT ID -181				
HDFC-Vivekananda Marg-BSUP / 50100066231521				
Particulars				Amount as at
				31st March 2016
				(in Rs)
Balance as per Bank Book as at 31.03.2016				21106147.00 Dr
Less:Interest not Credited to account till 31-03-2016				
	Date	Cheque No.	Amount	
	31-03-16	-	414405	
		Total	414,405.00	
Balance as per Bank Statement as at 31.03.2016				

BANK ACCOUNT ID -188				
BMC-Public Toilet / 50100066231508				
Particulars				Amount as at
				31st March 2016
				(in Rs)
Balance as per Bank Book as at 31.03.2016				14150078.00 Dr
Less:Interest not Credited to account till 31-03-2016				
	Date	Cheque No.	Amount	
	31-03-16	-	277827	
		Total	277,827.00	
Balance as per Bank Statement as at 31.03.2016				13872251.00 Dr



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

BANK ACCOUNT ID -179 HDFC-Vivekananda marg / 50100066231534			
Particulars			Amount as at 31st March 2016
			(in Rs)
Balance as per Bank Book as at 31.03.2016			<u>7012947.00 Dr</u>
Less: Interest not Credited to account till 31-03-2016			
	Date	Cheque No.	Amount
	31-03-16	-	137694
	Total		137,694.00
Balance as per Bank Statement as at 31.03.2016			<u>6875253.00 Dr</u>

BANK ACCOUNT ID -178 HDFC-Vivekananda Marg / 50100067009271			
Particulars			Amount as at 31st March 2016
			(in Rs)
Balance as per Bank Book as at 31.03.2016			<u>1803851.00 Dr</u>
Less: Interest not Credited to account till 31-03-2016			
	Date	Cheque No.	Amount
	31-03-16	-	1761720
	Total		1,761,720.00
Balance as per Bank Statement as at 31.03.2016			<u>42131.00 Dr</u>

BANK ACCOUNT ID -195 HDFC-Rahagiri Sponsorship Fee / 50100128452515			
Particulars			Amount as at 31st March 2016
			(in Rs)
Balance as per Bank Book as at 31.03.2016			<u>702328.00 Dr</u>
Less: Interest not Credited to account till 31-03-2016			
	Date	Cheque No.	Amount
	31-03-16	-	2328
	Total		2,328.00
Balance as per Bank Statement as at 31.03.2016			<u>700000.00 Dr</u>

BANK ACCOUNT ID -196 HDFC-Smart City / 50100128452481			
Particulars			Amount as at 31st March 2016
			(in Rs)



BANK RECONCILIATION STATEMENT ANNEXURE A(iii)

Balance as per Bank Book as at 31.03.2016			1503452294.00 Dr
Less: Interest not Credited to account till 31-03-2016			
	Date	Cheque No.	Amount
	31-03-16	-	164294
	Total		164,294.00
Balance as per Bank Statement as at 31.03.2016			1503288000.00 Dr

BANK ACCOUNT ID -194			
HDFC Bank-Solid Waste Management / 50100128452491			
Particulars			Amount as at
			31st March 2016
			(in Rs)
Balance as per Bank Book as at 31.03.2016			6666270.00 Dr
Less:Interest not Credited to account till 31-03-2016			
	Date	Cheque No.	Amount
	31-03-16	-	41270
Total			41,270.00
Balance as per Bank Statement as at 31.03.2016			6625000.00 Dr



Annexure-B(i)

Sl No.	GL Code	Advance	Opening Balance	Debit	Credit	Closing Balance
1	4601012	Advance to Sanitary Inspector	24,300	-	-	24,300
2	4605003	Advance to others- advance against schemes	140,000	-	-	140,000
Total			164,300	-	-	164,300



Annexure-B(ii)

Amount (Rs.)

Sl No.	GL Code	Advance	Opening Balance	Debit	Credit	Closing Balance
1	4601001	House Building Advances	143,737	16,000	16,000	143,737
2	4601002	Vehicle purchase advance	10,500	-	8,412	2,088
3	4601006	Miscellaneous Advance	353,060	918,991	58,586	1,213,465
4	4601007	Medical Advance	19,696,435	110,000	257,000	19,549,435
5	4601008	Travel Advance	80,000	4,400	57,000	27,400
6	4601010	Advance To JE	6,885,168	1,554,149	5,754,000	2,685,317
7	4601011	Advance to Store keeper	1,723,229	2,487,939	857,824	3,353,344
8	4603001	Loans and advance to others	19,500	894,132	249,905	663,727
9	4604006	Advance to suppliers and contractors/ others	5,416,659	-	5,416,671	(12)
10	1390/13-11-15	Advance to suppliers and contractors- Public/ Assets	17,606,590	21,680,109	-	39,286,699
		Total	51,934,878	27,665,720	12,675,398	66,925,200



Annexure-B(iii)

Sl No	GL Code	Advance	Amount (Rs.)			
			Opening Balance	Debit	Credit	Closing Balance
1	4601001	House Building Advances	143,737	16,000	16,000	143,737
2	4601002	Vehicle purchase Advances	10,500	-	8,412	2,088
3	4601006	Miscellaneous Advance	353,060	918,991	58,586	1,213,465
4	4601007	Medical Advance	19,696,435	110,000	257,000	19,549,435
5	4601008	Travel Advance	80,000	4,400	57,000	27,400
7	4601010	Advance To JE	6,885,168	1,554,149	5,754,000	2,685,317
8	46001011	Advance to Store Keeper	1,723,229	2,487,939	857,824	3,353,344
9	4601012	Advance to Sanitary Inspector	24,300	-	-	24,300
10	4603001	Loans and advance to others	19,500	894,132	249,905	663,727
11	4604001	Advance to suppliers and contractors- Public/ Assets	17,606,590	21,680,109	-	39,286,699
12	4604006	Advance to suppliers and contractors- Others	5,416,659	-	5,416,671	(12)
13	4605003	Advance to others- advance against schemes	140,000	-	-	140,000
		Total	52,099,178	27,665,720	12,675,398	67,089,500



STATEMENT OF AGEING OF UNUTILISED GRANTS

Amount (Rs.)

Sl No	PARTICULARS	2014-15					2015-16					
		0<Grant<1	1<Grant<2	2 <Grant<3	3<Grant	Unutilised Funds as at 31/03/2015	0<Grant<1	1<Grant<2	2 <Grant<3	3<Grant	Unutilised Funds as at 31/03/2016	Amount Utilised During The year
1	13th FC -Roads & Bridges -State G	43,901,000	-	-	-	43,901,000	-	-	-	-	-	43,901,000
2	13th Finance Commission Grant	109,998,000	82,547,624	-	-	192,545,624	-	-	32,638,357	-	32,638,357	174,658,267
3	14th Finance Grant	-	-	-	-	-	208,409,024	-	-	-	208,409,024	22,843,123
4	Animal Birth Control	4,070,000	4,500,000	-	-	8,570,000	6,279,000	5,870,000	-	78,028	12,149,000	2,700,000
5	Baiika Samrudhi Yojana	-	-	3,755	74,273	78,028	-	-	-	-	78,028	-
6	CMR Fund	945,178	-	-	-	945,178	-	912,162	-	-	912,162	180,000
7	Compensation for Sitting fees, ho	-	-	-	-	-	1,400,000	-	-	-	1,400,000	-
8	Development of Night Shelter/Co	5,941,000	9,215,678	-	-	15,156,678	-	6,130,241	9,215,678	-	15,345,919	-
9	Devolution Fund -State Grant	78,031,000	-	-	-	78,031,000	13,261,543	-	-	-	13,261,543	311,683,643
10	DP-Aids	(345,000)	-	-	-	(345,000)	-	-	-	-	-	567,700
11	Election Fund Grant	-	-	-	-	-	197,957	-	-	-	197,957	3,086
12	Grant - Social Economic Caste	-	-	-	-	-	-	-	-	-	600,000	-
13	Sensus (SECC)	-	-	-	-	-	600,000	-	-	-	-	-
14	Grant for Aahar	-	-	-	-	-	24,185,509	-	-	-	24,185,509	9,440,988
15	Grant for AMRUT	-	-	-	213,000	213,000	-	-	-	-	2,820,000	-
16	Grant for Hospital (CMR)	-	-	-	-	-	-	-	-	213,000	213,000	-
17	Grant for Maintenance of Non Re	10,000,000	-	-	-	10,000,000	1,200,000	10,000,000	-	-	11,200,000	-
18	Grant For Slaughter House	6,400,000	-	-	-	6,400,000	-	6,400,000	-	-	6,400,000	-
19	Grant for Smart City Mission	-	-	-	-	-	1,960,634,088	-	-	-	1,960,634,088	-
20	Grant for Smart City Mission-Stat	-	-	-	-	-	1,667,531,000	-	-	-	1,667,531,000	-
21	Grant For Street Light	2,117,768	7,982,370	45,113,000	51,823,929	107,037,067	23,172,692	2,117,768	7,982,370	96,936,929	130,209,759	-
22	Grant for Swachh Bharat Mission	-	-	-	-	-	123,631,445	-	-	-	123,631,445	75,645
23	Grant From JICA	-	-	-	-	-	52,789,629	-	-	-	52,789,629	-
24	Grant Received From Sewerage B	35,239,034	-	-	-	35,239,034	69,135,620	35,239,034	-	-	104,374,654	-
25	Road & Bridge - State Grant	18,190,000	32,500,000	17,753,000	-	68,443,000	-	18,190,000	-	17,753,000	35,943,000	59,390,000
26	Grants for Construction of Bound	4,000,000	-	6,948,018	5,832,000	16,780,018	-	-	-	9,908,962	9,908,962	6,880,196
27	Grants for Construction of Public	-	32,400,000	-	-	32,400,000	14,150,078	-	-	-	14,150,078	32,400,000
28	Grants for Dev. & Beautification o	-	-	-	10,000,000	10,000,000	-	-	-	10,000,000	-	-
29	Grants For Drinking Water progra	9,619,500	-	1,800,000	-	11,419,500	21,391,741	9,619,500	-	1,800,000	32,811,241	-
30	Grants for Renovation of Dying W	7,500,000	61,057,000	-	27,880,412	96,437,412	-	40,676,588	27,880,412	-	68,557,000	27,880,412
31	Grants for Road Development	13,292,362	-	-	-	13,292,362	14,943,483	-	-	-	14,943,483	78,125,175
32	Grants for Solid Waste managemen	7,041,120	-	-	-	7,041,120	1,164,870	-	-	-	1,164,870	12,542,520
33	Grants From Central Government	-	-	-	1,458,500	1,458,500	-	-	-	1,458,500	1,458,500	-
34	Grant-Storm Water Drainage	7,500,000	98,000,000	-	-	105,500,000	-	98,000,000	-	-	98,000,000	7,500,000
35	Harischandra Sahavata	-	(20,864)	-	-	(20,864)	(19,629)	-	-	-	(19,629)	672,000
36	IGNDP	583,200	4,227,300	-	-	4,810,500	-	583,200	4,227,300	-	4,810,500	-
37	IGNOAP-Central Grant	11,418,600	6,851,300	-	-	18,269,900	-	11,418,600	6,851,300	-	18,269,900	-
38	IGNWP-Central Grant	6,210,327	1,863,153	-	-	8,073,480	-	6,210,327	1,863,153	-	8,073,480	-



38	Integrated Low Cost Sanitation W	5,074,949	-	-	-	5,074,949	-	5,074,949	-	-	-	-
39	Interest on SRC Grant	-	-	54,195	-	-	-	-	54,195	-	-	-
40	JNNURM-BSUP-City Bus	-	-	-	-	303,231	-	-	303,231	-	-	-
41	JNNURM-BSUP-City Bus-Interest	555,605	-	-	-	-	157,508	555,605	1,084,953	-	-	-
42	JNNURM-BSUP-Housing-Bharatpur	-	-	-	67,662,000	126,691,802	-	-	-	125,382,471	125,382,471	4,473,778
43	JNNURM-BSUP-Housing-Dumdur	-	-	-	44,272,000	57,892,004	-	-	-	56,759,554	56,759,554	1,132,450
44	JNNURM-BSUP-Housing-Nayapal	148,013	-	-	3,810,000	8,875,915	-	-	2,090,474	4,913,902	7,004,376	1,871,539
45	JNNURM-BSUP-Infra-Nayapalli	-	-	-	-	837,000	-	-	-	837,000	837,000	-
46	JNNURM-BSUP-Interest on Bank	1,340,159	-	-	5,026,870	15,664,704	-	1,340,159	4,238,690	10,085,855	16,623,613	-
47	JNNURM-Challenge Fund	11,911,200	-	-	-	11,911,200	-	11,911,200	-	-	12,392,777	-
48	JNNURM-Low Sanitation Work	-	-	99,202,441	-	99,202,441	-	-	-	99,202,441	99,202,441	-
49	JNNURM-National Mission Mode	155,660	-	-	32,681,192	-	-	-	-	9,739,784	9,739,784	23,616,066
50	JNNURM-PIU-Interest on Bank De	-	-	15,304	-	45,081	-	-	-	60,385	60,385	-
51	JNNURM-Project Implementation	-	-	-	-	981,290	-	-	-	981,290	981,290	-
52	MBPY-State Grant	64,463,400	-	-	1,700,000	2,681,290	-	-	-	21,667,414	21,667,414	74,243,186
53	Motor Vehicle State Grant	37,989,000	-	7,462,000	-	95,910,600	-	-	-	361,025	109,077,260	102,180,017
54	MLAD/MLA Funds	1,377,795	-	-	-	45,451,000	-	1,377,795	-	-	361,025	-
55	National Family Benefit Scheme	14,242	-	-	-	4,062,212	-	-	2,911,975	-	1,377,795	-
56	National Slum Development Prog	-	-	-	-	5,577,832	-	-	-	5,577,832	5,577,832	-
57	National Urban Health Mission(N	-	-	-	-	-	-	20,000,000	-	-	20,000,000	-
58	NRHM - Interest on Bank Deposit	257,171	-	528,277	-	1,172,393	-	257,171	386,945	528,277	1,365,360	-
59	NRHM-Grant	-	-	427,767	-	427,767	-	-	(177,673)	-	(177,673)	605,440
60	NULM - Interest on Bank Deposits	-	-	-	-	-	-	2,222,060	-	-	2,222,060	-
61	NULM - SUSV	-	-	-	-	-	-	(800,000)	-	-	(800,000)	800,000
62	NULM-CB & T	908,644	-	-	-	908,644	-	908,644	-	-	3,908,644	-
63	NULM-EST & P	22,172,875	-	-	-	22,172,875	-	9,965,705	-	-	18,897,705	12,207,170
64	NULM-SEP(I) & (G)	3,585,000	-	-	-	3,585,000	-	3,489,456	-	-	3,489,456	95,544
65	NULM-SM & ID	2,909,000	-	-	-	2,909,000	-	1,934,000	-	-	2,924,000	975,000
66	NULM-SUH	6,400,000	-	-	-	6,400,000	-	6,400,000	-	-	6,400,000	-
67	Odisha State Disaster Funds	990,998	-	-	-	990,998	-	642,412	-	-	1,943,057	348,586
68	Old Age Pension Grant	1,686,657	-	-	-	1,686,657	-	-	-	-	-	59,700,700
69	Other Grants	7,412,920	2,507,200	16,495,000	-	51,569,898	-	912,920	2,507,200	68,064,898	75,591,018	6,500,000
70	Pension/Family Pension - State Grant	-	-	-	-	-	-	-	-	-	176,180,000	-
71	Performance Based Incentives for	-	-	-	-	-	-	-	-	-	5,724,000	-
72	Rajiv Awas Yojana	65,589,079	-	-	-	65,589,079	-	-	-	-	47,203,086	134,573,666
73	SJSRY - USEP - Subsidy on Loan	-	-	-	-	-	-	-	-	-	100,013	49,987
74	SJSRY - UWSP - Revolving Fund	-	-	-	-	-	-	-	-	-	(230,000)	230,000
75	Special Development Funds CC Rd	-	-	-	-	-	-	-	-	-	35,580,143	56,148,122
76	Special Relief Commission(SRC) G	-	-	5,000,000	-	7,000,000	-	-	-	7,000,000	7,000,000	-
77	Urban Asset Creation-State Grant	477,680,000	10,000,000	-	-	487,680,000	-	9,375,000	10,000,000	-	497,055,000	-
78	VAMBAY	402,495	-	-	-	9,449,750	-	402,495	-	9,449,750	9,852,245	-
TOTAL						2,184,055,178					6,058,500,591	1,272,365,006



Annexure-D**LIST OF DEAD STOCK (FOR DESTRUCTION)**

#	Name of the Books	Total Books in
1	School Receipt Book	555
2	Octroi Payment Pass Book	52
3	Lingaraj Parking	1141
4	Octroi Receipts	1390/13-11-15
5	Holding Tax (Old)	All
6	Unit-II Hat (Old)	388
7	Siripur Hat (Old)	565
8	Town Bus Way Bill	811
9	Dirver License	140
10	Cycle License	246
11	Tin Tokens	All
12	Parking Receipt of Rs.5.00	888
13	Cycle Stand (Old)	290
14	Slaughter House	933
15	Sahid Nagar Hat	18
16	Cycle Stand 50 Paise	All
17	Cash Book (Old)	6
18	Cycle Stand Rs.2.00	575
19	Parking Receipt Rs.10.00	830
20	X-Ray Receipt Book	300
21	Nursing Home Receipt Book	300



Annexure-E

Amount (Rs)

Revised Budget For 2015-16

	Revised Budget For 2015-16	Actual	Variance	% of Variance
Budgeted Expenditure				
General Administration & Other	637,026,320	483,898,580	(153,127,740)	-24.04
Administrative Expenses	280,780,000	246,464,198	(34,315,802)	-12.22
Solid Waste Management	480,000,000	491,943,329	11,943,329	2.49
Repair & Maintainance	309,000,000	198,357,347	(110,642,653)	-35.81
Interest & Finance Charges	4,000,000	1,801,363	(2,198,637)	-54.97
Programme Expenses	1,087,754,600	535,209,284	(552,545,316)	-50.80
Revenue Grants, Contribution & Subsidies	1,020,100,000	711,578,654	(308,521,346)	-30.24
Misc./Contingency	10,000,000	3,500	(9,996,500)	-99.97
Medical Expenses	2,200,000	818,286	(1,381,714)	-62.81
Purchase of Store Materials	18,000,000	20,034,589	2,034,589	11.30
Acquisition & Purchase of Fixed Asset	768,900,000	352,702,431	(416,197,569)	-54.13
Total Expenses	4,617,760,920	3,042,811,561	(1,574,949,359)	-34.11



Annexure-F(i)

STATEMENT OF TDS RETURN FOR THE YEAR 2015-16							
S.NO	Quarter	No of deductees	No of challans	TDS Deducted	TDS Deposited	Date	Due Date of Filing
01	4TH Quarter	186	14	5,548,544.29	5,548,544.29	16th April 2016	15th May
02	3rd Quarter	262	14	8,292,515.38	8,292,515.38	8th January 2016	15th January
03	2nd Quarter	1390/13-11-15	14	5,472,654.00	5,472,654.00	8th October 2016	15th October
04	1st Quarter	150	18	3,904,764.33	3,904,764.33	9th July 2016	15th July



Annexure-F(ii).**STATEMENT FOR EPF**

Month	EMPLOYER	EMPLOYEE	TOTAL	DATE OF DEPOSIT	CHEQUE NO	E-PAYMENT REFERENCE NUMBER
APRIL'15	187,506	208,801	396,307	14.05.2015	727912	-
MAY'15	187,364	208,640	396,004	13.06.2015	727915	-
JUNE'15	243,479	271,078	514,557	14.07.2015	727918	-
JULY'15	244,397	272,090	516,487	20.08.2015	727921	-
AUGUST'15	239,086	266,196	505,282	18.11.2015	-	111516209913903
SEPTEMBER'15	237,087	263,950	501,037	18.11.2015	-	111516209907394
OCTOBER'15	233,765	260,264	494,029	18.11.2015	-	111516209913459
NOVEMBER'15	234,062	260,589	494,651	29.12.2015	727935	-
DECEMBER'15	232,997	259,421	492,418	19.01.2016	-	1161209743329
JANUARY'16	232,237	258,579	490,816	18.02.2016	-	21616209344022
FEBRUARY'16	231,026	257,210	488,236	20.03.2016	-	31616209104002
MARCH'16	236,042	262,816	498,858	25.04.2016	-	41616209700366
	2,739,048	3,049,634	5,788,682			

