

BHUBANESWAR

THE BHUBANESWAR MUNICIPAL CORPORATION, HO BHUBANESWAR INTERNAL AUDIT REPORT FOR THE PERIOD 1st Apr,2017 to 30th june,2017

REPORT STATISTICS

| | | |
|---|-------------------------------|--|
| 1 | Period Covered | 1 st Apr,2017 to 30 th june,2017 |
| 2 | Date of Commencement of Audit | 01.07.2017 |
| 3 | Date of Completion of Audit | 31.07.2017 |
| 4 | Audit Team | 1. CA. Sanjeet Patra (Partner) 2. Ch. J.P Nanda (Audit Manager) 3. Pratyush Charan Mohanty (CA,Inter) 4.subrat Ku. Ratha (CA,Inter) |
| 5 | Discussion held with | All the Departmental Head Concerned |
| 6 | Date of Issue of Report | 02.08.2017 |

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INTRODUCTION

It relates to the internal audit of Bhubaneswar Municipal Corporation for the quarter ended on 30th June 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 quarter ended on 30th June 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

| | |
|-----------|-------------------------------------|
| A. | ACCOUNTS |
| i) | Vouching |
| ii) | Cash and Bank Book |
| iii) | Bank Reconciliation Statements |
| iv) | Investment |
| 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) | Income Tax Deducted at Source & TCS |
| ii) | VAT |
| iii) | Service Tax |



Executive Summary of Major Observations

| Sl No. | Observations | Observation Reference | Page Reference |
|--------|---|-----------------------|----------------|
| 1. | Cash & bank receipt vouchers have not been prepared. | 2 | 8 |
| 2. | As on 30.06.2017, 138 Bank accounts were in operation. Out of this 49 nos. of bank accounts are in operative and bank reconciliation statement for 20 bank accounts have been completed. The bank Statement relating to 24 accounts could not be produced before us for verification. | 4 | 10 |
| 3. | Outstanding advances amounting to Rs. 460.34 lakhs pending for recovery / adjustment. | 6 | 11 |
| 4. | Subsidiary ledger not being maintained in Form ACNT-34 as per OMAR, 2012 | 7 | 11 |
| 5. | The works contract agreement value amounting to Rs.64.51 lakh relating to 6 works have been verified. | 8 | 11 |
| 6. | The corporation is not maintaining DCB Register as per format prescribed in OMAR, 2012 (ACNT-20) | 9 | 12 |
| 7. | Outstanding liability amounting to Rs. 862.49 Lakhs pending payment/deposit. | 12 | 12 |
| 8. | During the period under audit no Utilisation certificate relating to receipt of grant have been sent to Government. | 14 | 13 |
| 9. | Fixed asset register has not been maintained in the manner as prescribed by the OMAR 2012 | 15 | 13 |
| 10. | 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 |
| 11. | BMC has engaged 3 parties namely JAGRUTI, PMR AND RAMKY 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 |
| 12. | Various reconciliation statements as required by OMAR, 2012 like fees and receivables with | 19 | 16 |



| | | | |
|------------|---|-----------|-----------|
| | income due, etc have not been done. | | |
| 13. | Authenticity for payment of Old Age Pension not provided. Details are available in corresponding observation. | 20 | 17 |
| 14. | The Corporation has deposited tax deducted at source amounting to Rs. 202.06 lakhs. Further, the Corporation is yet to claim refund against TDS receivable amounting to Rs.7.11 lakhs. The TDS receivable statement relating to period ended 30/06/2017 has not been provided. | 21 | 18 |
| 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. | 23 | 21 |
| 16. | The cash Book of North Zone and South Zone are maintained properly, but requisition for placement of funds made through telephonic message without any written documents. | 24 | 21 |



DETAILED OBSERVATIONS:

We have checked the records, books of accounts, documents and vouchers of Bhubaneswar Municipal Corporation for the quarter ended 30th June 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 quarter ended 30th June 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 < 7 days of Booking Date, Booking amount will be forfeited. |
| | Cancellation Date \geq 7 days of Booking Date and \leq 15 days , 50% of Booking Amount will be returned. |
| | Cancellation Date > 15 days of Booking Date, 75 % of Booking Amount will be returned. |

It was observed that the collections obtained from the cancellation of Kalyan Mandap bookings are done as per the rules framed by BMC which has been stated above.

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:-

- Fund Code;
- Function Code;
- Functionary Code;
- Field Code; and
- 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.

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 20 numbers of banks. The details of bank reconciliation statement are given in **Annexure- B (iii)**. Out of 138 bank accounts 50 bank accounts are non-withdrawal and the balance in the same accounts is zero at the end of the year. The balance confirmation relating to 114 banks have been obtained, the details are placed in **Annexure B (i)**. ***Besides the corporation has not submitted the bank statement of 24 banks representing a balance of Rs.64.66 crore as per details given in Annexure - B (ii) for which the balance at the end of the quarter could not be ascertained.***



Observation#5: Works contract

We have verified 6 nos. of payment files of work contracts with an total agreed value of Rs.64.51 lakh. ***The tender document relating to the contract for the period from 01/04/2017 to 30/06/2017 could not be produced before us for verification.*** The details of contract verified is placed at Annexure-C.

Observation#6: 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#7: 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 – D(i)] | Rs. 69.53lakhs |
| Advance extended without adjusting previous advance [Ref: Annexure – D(ii)] | Rs .390.80lakhs |
| Consolidated advance position pending for adjustment [Ref: Annexure – D(iii)] | Rs. 460.34lakhs |

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



Observation#8: 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#9: 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#10: Demand, Collection And Balance Registers

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

Observation#11: 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 quarter to reflect the correct amount of property tax income receivable for the quarter.***

Observation#12: 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.862.49 lakh is lying outstanding. Out of this Rs.31.93 lacs and Rs.37.82 lacs relating to Royalty payable and provident fund deduction-contractors respectively are lying unadjusted more than 3 months, this needs to be reconciled. The details of such outstanding liabilities are placed in Annexure-E.



As per office **Order No-13974/HUD dated 20.06.2017** 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 3rd parties at any time. These liability amounts should not be diverted for any other purpose at any cost as it is related to 3rd party payment, ***separate accounts maintained but the fund is transferred to Corporation fund account.***

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.

Observation#14: Grants & Contributions

The corporation has maintained Grant Receipt and utilization register as per the format prescribed in OMAR-2012 (G-1). During period under audit no utilization certificate have been sent to government.

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 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#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

In spite of repeated reminders and personal contact with the concerned person, the Stock register and files relating to electrical could not be produced before us for verification. However, the stock register relating to conservancy stores and stationery stores have been verified. It is observed that there are lot of old and non moving items which are lying un utilized in store. This needs to be destroyed since it will not be used in future.

Observation#17: Solid waste management

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 **6th 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.** and for drain slit **Rs.504.00** per MT.The payment made to the above agency during the period under audit is as follows:-

| Name | Drain Slit(Rs.) | Garbage Lifting (Rs.) | Supply & installation of Dustbins(Rs.) | Total(Rs.) |
|---------|-----------------|-----------------------|--|------------|
| JAGRUTI | 682044 | 62179617 | 9126000 | 71987661 |

2. **PMR**- BMC has engaged M/S PMR for Management of Solid Waste wef **6th 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.** and for drain slit **Rs.504.00** per MT The payment made to the above agency during the period under audit is as follows:-

| Name | Drain Slit(Rs.) | Garbage Lifting(Rs.) | Total(Rs.) |
|------|-----------------|----------------------|------------|
| PMR | 293373 | 21019338 | 21312711 |

3. **RAMKY**- BMC has engaged M/S Ramky for Management of Solid Waste wef **6th 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.** and for drain slit **Rs.504.00** per MT.



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

| Name | Drain Slit(Rs.) | Garbage Lifting(Rs.) | Total(Rs.) |
|-------|-----------------|----------------------|------------|
| RAMKY | 166224 | 26148734 | 26314958 |

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**

1. It is observed that a sum of Rs.9126000.00 and Rs.87216.00 respectively has been spent towards supply and installation of 2600 no.of Dust bins by Jagruti and transportation of construction & demolition waste by Ramkey.The agreement and work order for the same could not be produced before us for verification.

Observation#18: 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#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 has not been done for the quarter ended 30th June 2017.

Observation#20: Old Age Pension(OAP)

The cash book could not be produced before us for verification. It is understood that same has not been maintained, however a register for disbursement of pension has been maintained by Accountant. During the period Rs.103200, Rs.16566300 and Rs.160000 have been received towards grant for disbursement of pension under IGNDP, MBPY, NFBS respectively. Besides the following amount has been withdrawn from bank towards disbursement of OAP.

| Month | Amount |
|--------------|-----------------|
| APR-17 | 5419500 |
| MAY-17 | 5400900 |
| JUNE-17 | 5421400 |
| Total | 16241800 |

The authenticity for disbursement of pension to the beneficiaries could 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.

The statement showing receipt and disbursed by bank 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 also observed that a sum of Rs37.77lakh has been withdrawn from OAP account in axis bank without issuing any cheque towards payment of pension. 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)

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

Observation#21: 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 | MUMCI4038 D | 300000 | 6000 |
| TOTAL | | | | 7681716.00 | 711605.00 |

Observation#22: 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#23: 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 | 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. It is observed that the medical store has been closed due to repair and renovation. |
| 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 | Cash Book | - | Cash book is not maintained properly. |



Observation#24: North Zone

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

- 1. Attendance register** is maintained properly.
- 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.
- 3. Cashbook** The cash book is maintained properly, but when ever the funds relating to Harish Chandra Sahayata Yojana is exhausted the requisition for funds from H.O is being made through telephonic message without any written document.
- 4. Contingency** cash book of Swacha Bharat mission(Urban) is maintained properly.

Observation#25: South Zone

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

- a. 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.
- b.** 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.
- c. Cashbook** (Harish Chandra sahayata yojana) is maintained properly.



QUARTER-1

1ST APRIL TO 30TH JUNE

ANNEXURE -B(I)

| STATEMENT OF ACCOUNT FOR WHICH BALANCE CONFIRMATION HAS BEEN OBTAINED. | | | | | | |
|--|-----------------|--|----------------------------|--|------------|--|
| SL No | Bank Account Id | Bank Account Name | As Per Books 30/06/2017 | As Per Bank Statement 30/06/2017 | Difference | Whether Reconciled? If Any Difference |
| 1 | 1 | AXIS -NO- Maha Jatra | 5500 | 0 | 5500 | No |
| 2 | 2 | AXIS -NO- Sludge Pump | 900 | 0 | 900 | No |
| 3 | 3 | AXIS -NO - Water Tanker | 350 | 0 | 350 | No |
| 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 | 2.13 | 2.13 | 0 | |
| 8 | 8 | AXIS -NO - Parking | 5610 | 0 | 5610 | yes |
| 9 | 9 | AXIS -NO - Shopping Complex/ Mall Rent | 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 | 161700 | 149100 | 12600 | 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 | 10770 | 0 | 10770 | No |
| 21 | 21 | AXIS -NO - Market Toll/Market Rent | 31774 | 0 | 31774 | No |
| 22 | 22 | AXIS -NO - Kline 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 | 666747 | 165502 | 501245 | yes |
| 37 | 37 | AXIS -NO-Licence Fees | 525642.61 | 430217.61 | 95425 | yes |
| 38 | 38 | AXIS -NO-Rent & Advertisement | 20274.13 | 11114.13 | 9160 | 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 | 109500 | 109500 | 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 | 78571 | 78571 | 0 | |
| 52 | 59 | AXIS-Saving A/C-BSUP | 100352180.3 | 100370030.3 | 17850 | Yes |
| 53 | 61 | AXIS-CENSUS CA Bank Account | 2905856 | 2913856 | 8000 | Yes |
| 54 | 62 | SBI-13th Finance Savings Bank Account 3127 | 31685476.75 | 31685476.75 | 0 | |
| 55 | 64 | AXIS-Saving A/C-Boundary Wall Grant Account | 245368.44 | 245368.44 | 0 | |
| 56 | 65 | AXIS-Saving A/C-Depository - Cum - NOC | 131221311 | 131221311 | 0 | |
| 57 | 71 | BMC/P.L.A/C (Treasury) | 484494910.2 | 484494910.2 | 0 | |
| 58 | 72 | SBI-Pension Savings Bank Account | 37827551.12 | 37827551.12 | 0 | |
| 59 | 75 | SBI Old Town pension Account | 14840138 | 14840138 | 0 | |
| 60 | 82 | AXIS-Old Age Pension- Saving Bank Account | 147842935 | 147842935 | 0 | |
| 61 | 83 | AXIS-R A Y- Saving Bank Account | 44601.46 | 44601.46 | 0 | |
| 62 | 101 | AXIS-Savini A/C-Project Implementation Unit | 579581 | 579581 | 0 | |
| 63 | 109 | AXIS-NO-Bank-Devolution Fund | 6857408 | 6857408 | 0 | |
| 64 | 113 | AXIS-NO-IPG Collection | 6314485.15 | 6314485.15 | 0 | |
| 65 | 114 | AXIS-NO-Direct Debit Collection | 1014312 | 1014312 | 0 | |
| 66 | 115 | AXIS-NO-SOLAR CITY PROGRAMME | 272773 | 275314 | 2541 | No |
| 67 | 117 | Axis-Prime Ministers Awas Yojana | 9838 | 9930 | 92 | No |
| 68 | 120 | AXIS-Low Cost Sanitation | 43285154.46 | 43285154.46 | 0 | |
| 69 | 126 | AXIS-NRHM-6567 | 5282071 | 5282071 | 0 | |
| 70 | 129 | AXIS BANK NMMP PROJECT | 9183405 | 9268949 | 85544 | No |
| 71 | 134 | Axis Bank - ASSETS CREATION (CONSTRUCTION OF C ROAD) | 11421671 | 11421671 | 0 | |
| 72 | 136 | HDFC BANK-Planning Govt office | 791149 | 791149 | 0 | |
| 73 | 137 | HDFC Planning Construction Cess A/c | 7197013 | 7126360 | 70653 | yes |
| 74 | 138 | AXIS-Octroi Grant | 58366678.74 | 58366678.74 | 0 | |
| 75 | 139 | Axis Bank-BUS PROCUREMENT FOR BPTS. | 719800 | 719800 | 0 | |
| 76 | 140 | Axis bank-Blindu Sagar Development Fund | 816199 | 816199 | 0 | |
| 77 | 141 | Axis Bank-MISCELLANEOUS FUND | 392541855.2 | 392778275.2 | 236420 | Yes |
| 78 | 142 | ICICI-Solid Waste Fund | 6771408 | 6771408 | 0 | |
| 79 | 143 | AXIS BANK-Construction Cess | 20914341.5 | 20894339.5 | 20002 | Yes |
| 80 | 151 | Misc Fund | 180102732.2 | 179657342 | 445390.2 | No |
| 81 | 152 | Axis-Smart City BMC | 6660953 | 6660953 | 0 | |
| 82 | 161 | Rangematta Project-Ray | 17152073 | 17152073 | 0 | |
| 83 | 167 | Axis Bank-Aahar Grant | 816335 | 816335 | 0 | |
| 84 | 168 | Axis-14th Finance Account | 133737546.3 | 133737546.3 | 0 | |
| 85 | 171 | Axis-Harish Chandra Sahayata | 82027 | 157010 | 74983 | No |
| 86 | 172 | Axis-Mandap Basti | 4969511 | 4969511 | 0 | |
| 87 | 173 | MSW Primary collection & transportation A/C | 7092431 | 7092431 | 0 | |
| 88 | 174 | ICICI-CMR Fund | 877956 | 877956 | 0 | |
| 89 | 175 | ICICI-SB-OSDMF | 1075671 | 1075671 | 0 | |
| 90 | 176 | AXIS-Hudco CSR Grant | 6531680 | 6592523 | 60843 | No |
| 91 | 178 | HDFC-Vivekananda Marg | 10428180 | 10181701 | 246479 | Yes |
| 92 | 179 | HDFC-Vivekananda marg | 2606631 | 1776659 | 829972 | No |
| 93 | 180 | QUIDF Funding-Slaughter House | 12675925 | 12968989 | 293064 | No |
| 94 | 182 | ICICI Bank-Planning Account | 9108933 | 8896458 | 212475 | No |
| 95 | 184 | AXIS-JnNURM-Challenge Fund | 12575672 | 12692815 | 117143 | No |
| 96 | 185 | Axis-City Health Officer | 5761.53 | 5761.53 | 0 | |
| 97 | 188 | BMC-Public Toilet | 32364669 | 37686635 | 5321966 | No |
| 98 | 191 | Axis-4th SFC-Devolution Fund | 207915029 | 207915029 | 0 | |
| 99 | 192 | Axis-MOTOR VEHICLE TAX | 22526690 | 22526690 | 0 | |
| 100 | 193 | Axis-ROAD DEVELOPMENT | 37442705 | 37442705 | 0 | |
| 101 | 194 | HDFC Bank-Solid Waste Management | 6936381 | 6936381 | 0 | |
| 102 | 195 | HDFC-Rahagiri Sponsorship Fee | 888444.5 | 873621.5 | 14823 | yes |
| 103 | 196 | HDFC-Smart City | 3248508 | 3216432 | 32076 | yes |
| 104 | 198 | Axis-DY COMMISSIONER SOUTH WEST ZONE | 47859 | 33555 | 14304 | No |
| 105 | 199 | AXIS-DY COMMISSIONER NORTH ZONE | 77655 | 59753 | 17900 | No |



| | | | | | | |
|-----|-----|--------------------------------------|-------------|-------------|---------|-----|
| 106 | 200 | AXIS-DY COMMISSIONER SOUTH EAST ZONE | 95000 | 79690 | 15310 | No |
| 107 | 201 | Axis-Transit Shelter | 12015266 | 12015266 | 0 | |
| 108 | 202 | Axis-Corporation Fund | 40549289.99 | 42282159.99 | 1732870 | yes |
| 109 | 220 | Axis-Meat Market-Unit-IV | 40935 | 41316 | 381 | No |
| 110 | 221 | Axis-Meat Market at Ghatikla | 29161 | 29433 | 272 | No |
| 111 | 222 | Axis-water Bodies | 57870 | 58409 | 539 | No |
| 112 | 232 | AXIS-SBM(URBAN)-North Zone | 2915457 | 2915457 | 0 | |
| 113 | 233 | AXIS-SBM(URBAN)-South East Zone | 3889525 | 3889525 | 0 | |
| 114 | 234 | AXIS-SBM(URBAN)-South West Zone | 2765608 | 3711708 | 946100 | yes |



QUARTER-1

STATEMENT OF ACCOUNTS FOR WHICH BANK STATEMENT WAS NOT PROVIDED

| | | | ANNEXURE - B(ii) |
|-------|-----------------|--|--|
| Sl.no | Bank Account Id | Bank Account Name | Closing Balance as Per Books 30/06/2017 |
| 1 | 55 | SBI-Savings Bank Account | 1856766.92 |
| 2 | 56 | SBI-Hospital- Saving A/C-2638 | 350089.01 |
| 3 | 57 | PNB-Savings Bank Account | 3287763 |
| 4 | 60 | UCO-Savings Bank Account | 187093 |
| 5 | 69 | Union Bank of India-Savings Bank Account | 52527 |
| 6 | 70 | Bank of Baroda-Savings Bank Account | 376026 |
| 7 | 73 | SBI- Bapuji Nagar-Current Account | 23464.5 |
| 8 | 74 | SBI-Secretariate Branch | 2963130 |
| 9 | 76 | SBI- SB Account-RKS-Old Town | 14981 |
| 10 | 79 | Andhra Bank Savings Bank Account | 2051108 |
| 11 | 80 | U B I-JNNURM-City Bus Service-Savings Bank Account | 488098 |
| 12 | 81 | SBI-NJHM-Quality Assurance Fund | 1676 |
| 13 | 84 | NGB-SJSRY- Saving Bank Account | 4875481.69 |
| 14 | 86 | ALLAHABAD BANK-SHASJ | 5228362 |
| 15 | 87 | UCO-Secretariat Branch | 1395295.28 |
| 16 | 98 | Bank of India-Saving Bank Account | 92974 |
| 17 | 105 | United Bank of India (SRC Grant Fund) | 2430451 |
| 18 | 111 | BMC/Bank of Baroda -Ganga Nagar-Hospital | 66234 |
| 19 | 112 | BMC-OGB-Public Information Officer | 79647 |
| 20 | 130 | Axis-Land acquisition | 613700356 |
| 21 | 162 | Bank of India Ashok Nagar | 6670489 |
| 22 | 190 | HDFC-CMMO-BMC Hospital | 375710 |
| | | | 646567922.4 |



| Bank Reconciliation Statements | | | | |
|---|------------|------------|---------------------------------------|--|
| BANK ACCOUNT ID -14 | | | | |
| AXIS -NO - Tender paper / 911020002964484 | | | | |
| Particulars | | | Amount as on 30-06-2017 (in Rs) | |
| Balance as per Bank Book as at 30.06.2017 | | | 161,700.00 | |
| Less:- Cheque Deposited but not cleared till 30.06.2017 | | | | |
| | Date | Cheque No. | Amount | |
| | 20/06/2017 | 164 | 6300 | |
| | 28/06/2017 | 971725 | 6300 | |
| | | Total | 12,600.00 | |
| Balance as per Bank Statement as at 30.06.2017 | | | 149,100.00 | |
| | | | | |
| | | | | |

| BANK ACCOUNT ID -36 | | | | |
|---|------------|------------------|---------------------------------------|--|
| AXIS -NO-Holding Tax / 910020041705328 | | | | |
| Particulars | | | Amount as on 30-06-2017 (in Rs) | |
| Balance as per Bank Book as at 30.06.2017 | | | 666,747.00 | |
| Less:- Cheque Deposited but not cleared till 30.06.2017 | | | | |
| | Date | Cheque No. | Amount | |
| | 21/06/2017 | 439084 | 5784 | |
| | 29/06/2017 | 166439 | 406040 | |
| | 30/06/2017 | 530874 | 12728 | |
| | 30/06/2017 | 115920 | 19948 | |
| | 30/06/2017 | Cash Deposit-5EZ | 16168 | |
| | 30/06/2017 | Cash Deposit-SWZ | 27869 | |
| | 30/06/2017 | Cash Deposit-NZ | 12708 | |
| | | Total | 501,245.00 | |
| Balance as per Bank Statement as at 30.06.2017 | | | 165,502.00 | |
| | | | | |
| | | | | |

| BANK ACCOUNT ID -37 | | | | |
|---|------------|-----------------|---------------------------------------|--|
| AXIS -NO-Licence Fees / 910020041706507 | | | | |
| Particulars | | | Amount as on 30-06-2017 (in Rs) | |
| Balance as per Bank Book as at 30.06.2017 | | | 525,642.61 | |
| Less:- Cheque Deposited but not cleared till 30.06.2017 | | | | |
| | Date | Cheque No. | Amount | |
| | 29/06/2017 | 166440 | 20800 | |
| | 30/06/2017 | 122 | 12000 | |
| | 30/06/2017 | | 7700 | |
| | 30/06/2017 | | 42425 | |
| | 30/06/2017 | 32500 | 2000 | |
| | 30/06/2017 | 15116 | 2500 | |
| | 30/06/2017 | Cash Deposit-NZ | 8000 | |
| | | Total | 95,425.00 | |
| Balance as per Bank Statement as at 30.06.2017 | | | 430,217.61 | |



| BANK ACCOUNT ID -38 AXIS -NO-Rent & Advertisement / 910020041707391 | | | | |
|--|------------|------------------|--------|---------------------------------------|
| Particulars | | | | Amount as on 30-06-2017 (In Rs) |
| Balance as per Bank Book as at 30.06.2017 | | | | 20,274.13 |
| Less:- Cheque Deposited but not cleared till 30.06.2017 | | | | |
| | Date | Cheque No. | Amount | |
| | 27/06/2017 | 842430 | 6100 | |
| | 30/06/2017 | Cash Deposit-SEZ | 2260 | |
| | 30/06/2017 | Cash Deposit-SWZ | 800 | |
| | | Total | | 9,160.00 |
| Balance as per Bank Statement as at 30.06.2017 | | | | 11,114.13 |

| BANK ACCOUNT ID -8 AXIS -NO-Parking / 911020002959741 | | | | |
|--|------------|------------------|--------|---------------------------------------|
| Particulars | | | | Amount as on 30-06-2017 (in Rs) |
| Balance as per Bank Book as at 30.06.2017 | | | | 5,610.00 |
| Less:- Cheque Deposited but not cleared till 30.06.2017 | | | | |
| | Date | Cheque No. | Amount | |
| | 30/06/2017 | Cash Deposit-SEZ | 5610 | |
| | | Total | | 5,610.00 |
| Balance as per Bank Statement as at 30.06.2017 | | | | 0.00 |

| BANK ACCOUNT ID -53 NGB / 481 | | | | |
|---|------------|------------|--------|---------------------------------------|
| Particulars | | | | Amount as on 30-06-2017 (In Rs) |
| Balance as per Bank Book as at 30.06.2017 | | | | 4,138,358.87 |
| Add:- Cheque Issued but not cleared till 30.06.17 | | | | |
| | Date | Cheque No. | Amount | |
| | 29/05/2017 | 230608 | 4178 | |
| | 02/06/2017 | 230614 | 36130 | |
| | | Total | | 40,308.00 |
| Balance as per Bank Statement as at 30.06.2017 | | | | 4,178,666.87 |

| BANK ACCOUNT ID -54 HDFC-Hospital Users Fee-50100128452531 | | | | |
|---|------------|---------------|--------|---------------------------------------|
| Particulars | | | | Amount as on 30-06-2017 (In Rs) |
| Balance as per Bank Book as at 30.06.2017 | | | | 894,641.00 |
| Add:- Cheque Issued but not cleared till 30.06.17 | | | | |
| | Date | Cheque No. | Amount | |
| | 09/06/2017 | 94 | 9450 | |
| | 09/06/2017 | 95 | 4003 | |
| Less: Interest Received but credited in pass book on 01.07.2017 | | | | |
| | | Bank Interest | 7425 | |
| | | Total | | 6,028.00 |
| Balance as per Bank Statement as at 30.06.2017 | | | | 900,669.00 |



| BANK ACCOUNT ID -59 AXIS -BSUP / 911010035451431 | | | | |
|---|------------|------------|--------|---------------------------------------|
| Particulars | | | | Amount as on 30-06-2017 (in Rs) |
| Balance as per Bank Book as at 30.06.2017 | | | | 100,352,180.25 |
| Add:- Cheque Issued but not cleared till 30.06.17 | | | | |
| | Date | Cheque No. | Amount | |
| | 06/04/2017 | 5599 | 17850 | |
| | | | Total | 17,850.00 |
| Balance as per Bank Statement as at 30.06.2017 | | | | 100,370,030.25 |

| BANK ACCOUNT ID -61 AXIS -CENSUS /910020028212962 | | | | |
|--|------------|------------|--------|---------------------------------------|
| Particulars | | | | Amount as on 30-06-2017 (in Rs) |
| Balance as per Bank Book as at 30.06.2017 | | | | 2,905,856.00 |
| Add:- Cheque Issued but not cleared till 30.06.17 | | | | |
| | Date | Cheque No. | Amount | |
| | 02/06/2017 | 52262 | 8000 | |
| | | | Total | 8,000.00 |
| Balance as per Bank Statement as at 30.06.2017 | | | | 2,913,856.00 |

| BANK ACCOUNT ID -85 NGB / 587 | | | | |
|---|------------|------------|--------|---------------------------------------|
| Particulars | | | | Amount as on 30-06-2017 (in Rs) |
| Balance as per Bank Book as at 30.06.2017 | | | | 19,448,605.95 |
| Add:- Cheque Issued but not cleared till 30.06.17 | | | | |
| | Date | Cheque No. | Amount | |
| | 27/06/2017 | 230806 | 63798 | |
| | 27/06/2017 | 230807 | 225541 | |
| | | | Total | 289,339.00 |
| Balance as per Bank Statement as at 30.06.2017 | | | | 19,737,944.95 |

| BANK ACCOUNT ID -137 HDFC-Planning Construction Cess-50100066231484 | | | | |
|--|--|---------------|-------|---------------------------------------|
| Particulars | | | | Amount as on 30-06-2017 (in Rs) |
| Balance as per Bank Book as at 30.06.2017 | | | | 7,197,013.00 |
| Less: Interest Received but credited in pass book on 01.07.2017 | | | | |
| | | Bank Interest | 70653 | |
| | | | Total | 70,653.00 |
| Balance as per Bank Statement as at 30.06.2017 | | | | 7,126,360.00 |



| BANK ACCOUNT ID -141 AXIS -MISC FUND /912010039790469 | | | |
|--|------------|------------|---------------------------------------|
| Particulars | | | Amount as on 30-06-2017 (in Rs) |
| Balance as per Bank Book as at 30.06.2017 | | | 392,541,855.22 |
| Add:- Cheque issued but not cleared till 30.06.17 | | | |
| | Date | Cheque No. | Amount |
| | 06/06/2017 | 19584 | 75040 |
| | 12/06/2017 | 19607 | 136809 |
| | 16/06/2017 | 19611 | 8371 |
| | 16/06/2017 | 19610 | 16200 |
| | | Total | 236,420.00 |
| Balance as per Bank Statement as at 30.06.2017 | | | 392,778,275.22 |

| BANK ACCOUNT ID -143 AXIS -Construction Cess / 916010035169124 | | | |
|---|------------|------------|---------------------------------------|
| Particulars | | | Amount as on 30-06-2017 (in Rs) |
| Balance as per Bank Book as at 30.06.2017 | | | 20,914,341.50 |
| Less:- Cheque Deposited but not cleared till 30.06.2017 | | | |
| | Date | Cheque No. | Amount |
| | 29/06/2017 | 348003 | 20002 |
| | | Total | 20,002.00 |
| Balance as per Bank Statement as at 30.06.2017 | | | 20,894,339.50 |

| BANK ACCOUNT ID -190 HDFC -Doctor's Salary / 50100090866100 | | | |
|--|------------|---------------|---------------------------------------|
| Particulars | | | Amount as on 30-06-2017 (in Rs) |
| Balance as per Bank Book as at 30.06.2017 | | | 775,710.00 |
| Add:- Cheque issued but not cleared till 30.06.2017 | | | |
| | Date | Cheque No. | Amount |
| | 30/06/2017 | 65 | 233129 |
| | 30/06/2017 | 66 | 25903 |
| Less: Interest Received but not credited till 30.06.17 | | | |
| | | Bank Interest | 8403 |
| | | Total | 250,629.00 |
| Balance as per Bank Statement as at 30.06.2017 | | | 626,339.00 |

| BANK ACCOUNT ID -195 HDFC-Rahagiri Sponsorship Fee-50100128452515 | | | |
|--|--|---------------|---------------------------------------|
| Particulars | | | Amount as on 30-06-2017 (in Rs) |
| Balance as per Bank Book as at 30.06.2017 | | | 888,444.50 |
| Less: Interest Received but credited in pass book on 01.07.2017 | | | |
| | | Bank Interest | 14823 |
| | | Total | 14,823.00 |
| Balance as per Bank Statement as at 30.06.2017 | | | 873,621.50 |



| BANK ACCOUNT ID -202 AXIS -CORPORATION FUND /916010052902797 | | | | |
|---|------------|--------|-------|---------------------------------------|
| Particulars | | | | Amount as on 30-06-2017 (in Rs) |
| Balance as per Bank Book as at 30.06.2017 | | | | 40,549,289.99 |
| Add:- Cheque Issued but not cleared till 30.06.17 | | | | |
| Date | Cheque No. | Amount | | |
| 17/04/2017 | 19314 | 5000 | | |
| 17/04/2017 | 970642 | 23128 | | |
| 18/04/2017 | 19262 | 746367 | | |
| 05/05/2017 | 19400 | 11020 | | |
| 12/05/2017 | 19409 | 1140 | | |
| 12/05/2017 | 970745 | 12152 | | |
| 18/05/2017 | 970764 | 17500 | | |
| 18/05/2017 | 970765 | 66400 | | |
| 22/05/2017 | 19552 | 20508 | | |
| 22/05/2017 | 19549 | 38901 | | |
| 25/05/2017 | 970809 | 40000 | | |
| 25/05/2017 | 970806 | 5000 | | |
| 26/05/2017 | 970811 | 6200 | | |
| 02/06/2017 | 19577 | 56000 | | |
| 09/06/2017 | 970878 | 10000 | | |
| 12/06/2017 | 970845 | 74469 | | |
| 16/06/2017 | 970859 | 147144 | | |
| 20/06/2017 | 970889 | 60855 | | |
| 20/06/2017 | 970900 | 32894 | | |
| 20/06/2017 | 970887 | 12000 | | |
| 22/06/2017 | 970896 | 6363 | | |
| 24/06/2017 | 970899 | 36200 | | |
| 24/06/2017 | 970898 | 6700 | | |
| 29/06/2017 | 970912 | 54600 | | |
| 29/06/2017 | 970911 | 6000 | | |
| 29/06/2017 | 970910 | 28532 | | |
| 29/06/2017 | 970909 | 38346 | | |
| 29/06/2017 | 970908 | 2000 | | |
| 29/06/2017 | 970907 | 7500 | | |
| 29/06/2017 | 970905 | 11748 | | |
| 29/06/2017 | 970904 | 23888 | | |
| 29/06/2017 | 970903 | 34583 | | |
| 29/06/2017 | 970902 | 53175 | | |
| 29/06/2017 | 970913 | 6000 | | |
| 30/06/2017 | 19887 | 4017 | | |
| 30/06/2017 | 19886 | 15414 | | |
| 30/06/2017 | 19889 | 6171 | | |
| 30/06/2017 | 19890 | 4955 | | |
| | | | Total | 1,732,870.00 |
| Balance as per Bank Statement as at 30.06.2017 | | | | 42,282,159.99 |



| BANK ACCOUNT ID -169 HDFC / 50100043528626 | | | |
|--|---------------|--------|---------------------------------------|
| Particulars | | | Amount as on 30-06-2017 (In Rs) |
| Balance as per Bank Book as at 30.06.2017 | | | 23,843,340.40 |
| Less: Interest Received but not credited till 30.06.17 | | | |
| | Bank Interest | 271998 | |
| | | Total | 271,998.00 |
| Balance as per Bank Statement as at 30.06.2017 | | | 23,571,342.40 |

| BANK ACCOUNT ID -178 HDFC / 50100067009271 | | | |
|--|---------------|--------|---------------------------------------|
| Particulars | | | Amount as on 30-06-2017 (In Rs) |
| Balance as per Bank Book as at 30.06.2017 | | | 10,428,180.00 |
| Less: Interest Received but not credited till 30.06.17 | | | |
| | Bank Interest | 246479 | |
| | | Total | 246,479.00 |
| Balance as per Bank Statement as at 30.06.2017 | | | 10,181,701.00 |

| BANK ACCOUNT ID -196 HDFC /50100128452481 | | | |
|--|---------------|-------|---------------------------------------|
| Particulars | | | Amount as on 30-06-2017 (In Rs) |
| Balance as per Bank Book as at 30.06.2017 | | | 3,248,508.00 |
| Less: Interest Received but not credited till 30.06.17 | | | |
| | Bank Interest | 32076 | |
| | | Total | 32,076.00 |
| Balance as per Bank Statement as at 30.06.2017 | | | 3,216,432.00 |

| BANK ACCOUNT ID -234 HDFC SWACH BHARAT MISSION-SWZ/916010026960154 | | | |
|---|------------|------------|---------------------------------------|
| | | | Amount as on 30-06-2017 (In Rs) |
| Balance as per Bank Book as at 30.06.2017 | | | 2,765,608.00 |
| Add: Cheque Issued but not cleared till 30.06.17 | | | |
| | Date | Cheque No. | Amount |
| | 24/06/2017 | | 946100 |
| | | | 946100 |
| Balance as per Bank Statement as at 30.06.2017 | | | 3,711,708.00 |



| Sl.No. | Name of the work | Name of the contractor | Agreement no./date | Estimated cost | Agreement value | Starting date | Completion date |
|--------|---|------------------------|--------------------|----------------|-----------------|---------------|-----------------|
| 1 | construction of drain and cc road at co-housing colony at unit -3 in ward no-35 | Ranjan kumar Behera | 332/ 20-3-17 | 1539728 | 1615175 | 22/03/2017 | 19/06/2017 |
| 3 | Reconstruction of drain from Ganganagar pump house community centre at Ganganagar in ward no -52 | Sri darnardan Thal | 158/19-1-16 | 415537 | 374149 | 25/01/2016 | 25/03/2016 |
| 4 | construction of road from plot no -924 to plot no 118/119 at Laxminarayan Sahi , Laxmisagar in ward no. -43 | Bharat ku Lenka | 213/9-12-16 | 1544638 | 1620325 | 20/12/2016 | 19/03/2017 |
| 5 | Laying of cover slab over the existing drain from plot no 1486 to plot no 110 at lane no. 889 | sri prakash moharana | | 1022963 | 1072065 | 22/04/2017 | 20/07/2017 |
| 6 | construction of road and drain from veterinary hospital to canal road | Chinmay prasana Bhuyan | 264/20-12-16 | 1687481 | 1770168 | 21/12/2016 | 20/03/2017 |



QUARTER-1
1ST APRIL TO 30TH JUNE

| Sl No. | GL Code | Advance | Opening Balance | Debit | Credit | Annexure-C(i) Amount (Rs.) |
|--------|---------|--|-----------------|-------|--------|-------------------------------|
| | | | | | | Closing Balance |
| 1 | 4601001 | House Building Advances | 123589 | 0 | 0 | 123589 |
| 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 |
| 8 | 4601008 | travel advances | 27400 | 0 | 0 | 27400 |
| 9 | 4601009 | central pay advances | 0 | 0 | 0 | 0 |
| 10 | 4601010 | advance to JE | 1635317 | 0 | 0 | 1635317 |
| 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 | 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.a. 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 |
| | | | | | | 6953694 |



QUARTER-1
1ST APRIL TO 30TH JUNE

| Sl No. | G/L Code | Advance | Opening Balance as on 1-04-2017 | Debit | Credit | Closing Balance as on 30-06-2017 | Accounting Balance as on 30-06-2017 |
|--------|----------|---------------------------------------|---------------------------------|--------|----------|----------------------------------|-------------------------------------|
| 4 | 200101A | medical advances | 8121400 | 0 | 49274260 | 3140411 | 8121400 |
| 5 | 200101A | miscellaneous advances | 274211 | | 63075 | 2109243 | 274211 |
| 7 | 200101C | medical advances | 13826377 | 400000 | 131000 | 13826377 | 13826377 |
| 21 | 2001011 | advances to employees | 2412535 | 6500 | 680000 | 1730134 | 2412535 |
| 27 | 2001011 | tuans and advances to others | 805327 | 0 | 500000 | 755327 | 805327 |
| | | advances to suppliers and contractors | | | | | |
| 34 | 2001011 | public works/assets | 35063309 | 0 | 21680109 | 13383200 | 35063309 |
| | | | 88510155 | | | 30,000,611.00 | |



| QUARTER-1 1ST APRIL TO 30TH JUNE | | | | Annexure-C(iii) | |
|-------------------------------------|--|-----------------|-------|-----------------|-----------------|
| GL Code | Advance | Opening Balance | Debit | Credit | Amount (Rs.) |
| 4601001 | House Building Advances | | | | Closing Balance |
| 4601002 | Vehicle purchase Advances | 123589 | 0 | | 123589 |
| 4601003 | computer purchase advance | 2088 | 0 | | 2088 |
| 4601004 | festival advances | 0 | 0 | 0 | 0 |
| 4601005 | food and ration advance | 8121400 | 0 | 4974969 | 3146431 |
| 4601006 | miscellaneous advances | 0 | 0 | 0 | 0 |
| 4601007 | medical advances | 274917 | | 63975 | 210942 |
| 4601008 | travel advances | 19936377 | 40000 | 131000 | 19845377 |
| 4601009 | central pay advances | 27400 | 0 | 0 | 27400 |
| 4601010 | advance to JE | 0 | 0 | 0 | 0 |
| 4601011 | advance to storekeeper | 1635317 | 0 | 0 | 1635317 |
| 4601012 | advance to sanitary inspector | 2412535 | 6599 | 680000 | 1739134 |
| 4601013 | da advance | 24300 | 0 | 0 | 24300 |
| 4601014 | salary advance | 0 | 0 | 0 | 0 |
| 4602001 | employee provident fund loans | 0 | 0 | 0 | 0 |
| 4602002 | gpf advances | 0 | 0 | 0 | 0 |
| 4603001 | loans and advances to others | 0 | 0 | 0 | 0 |
| 4604001 | advance to suppliers and contractors public works/assets | 805527 | 0 | 50000 | 755527 |
| 4604002 | advance to suppliers and contractors - stores/materials supply | 35063309 | 0 | 21680109 | 13383200 |
| 4604003 | advance to suppliers/contractors - materials | 0 | 0 | 0 | 0 |
| 4604004 | advance to contractors | 0 | 0 | 0 | 0 |
| 4604005 | advance to suppliers/contractors - specific grants | 0 | 0 | 0 | 0 |
| 4604006 | advance to suppliers/contractors- specific funds | 0 | 0 | 0 | 0 |
| 4605001 | advance to suppliers / contractors - others | 5141000 | 0 | 0 | 5141000 |
| 4605002 | advances to others - permanent advances | 0 | 0 | 0 | 0 |
| 4605003 | advance to others - advance against grants | 0 | 0 | 0 | 0 |
| 4605004 | advance to others - advance against schemes | 0 | 0 | 0 | 0 |
| 4605005 | advance to e.e. Ph div | 0 | 0 | 0 | 0 |
| 4605006 | advance for dpr preparations | 0 | 0 | 0 | 0 |
| 4605007 | advance for health camp | 0 | 0 | 0 | 0 |
| | | | | | 46034305 |



Annexure-D

| Statement of Liabilities for the half year ended 30/06/2017 | | | | | | |
|---|-------|---|----------------------------------|----------|----------|----------------------------------|
| Ledger no. | SL.No | Particulars | Opening Balance as on 01/04/2017 | DR | CR | Closing Balance as on 30/06/2017 |
| 3501003 | 1 | Expenses Payable | 287,708.00 | 13082951 | 13059823 | 264580 |
| 3501107 | 2 | Leave Salary Payable | | | | |
| 3501108 | 3 | Revise Pay Arrear Payable | | | | |
| 3502004 | 4 | Service Tax Deductions/Recovery | 8,309,772.00 | 14050942 | 11026806 | 5285636 |
| 3502005 | 5 | Professional Tax Deduction | 128,846.00 | 335904 | 302588 | 95530 |
| 3502006 | 6 | TDS- Employees | 299,453.00 | 485100 | 583200 | 397553 |
| 3502007 | 7 | Deduction for Works Contract Tax | 490,122.00 | 1071090 | 1031150 | 450182 |
| 3502009 | 8 | TDS- Contractors | 2,974,228.00 | 6123922 | 6899855 | 3750161 |
| 3502023 | 9 | Construction Cess Payable | 1,305,803.00 | 8315355 | 9252839 | 2243287 |
| 3502024 | 10 | Royalty Payable | 16,503,956.00 | 2272303 | 14915036 | 29146689 |
| 3502025 | 11 | Provident Fund Deductions - Contractors | 3,192,966.00 | 0 | 2939149 | 6132115 |
| 3502026 | 12 | GIS Recovery | 37,822,310.00 | 0 | 972014 | 38794324 |
| | | Total | -312,699.00 | 0 | 2250 | -310,449.00 |
| | | | | | | 86,249,608.00 |



Annexure-F.

| Sl no | Date | Bill No | Trips | Qty in Piece | Rate | Amount | |
|--------------|------------|--------------------|-------|--------------|------|----------------|-----------|
| 1 | 12/04/2017 | JWO/bill/2727/17 | | 150 | 2680 | 402000 | V.NO 408 |
| | | | | 150 | 830 | 124500 | |
| 2 | 12/04/2017 | JWO/bill/2726/17 | | 40 | 2680 | 107200 | V.NO. 408 |
| | | | | 40 | 830 | 33200 | |
| 3 | 12/04/2017 | JWO/bill/2728/17 | | 410 | 2680 | 1098800 | V.NO 408 |
| | | | | 410 | 830 | 340300 | |
| 4 | 23/03/2017 | JWO/bill/2704/2017 | | 178 | 2680 | 477040 | V.NO.408 |
| | | | | 178 | 830 | 147740 | |
| 5 | 23/03/2017 | JWO/bill/2702/2017 | | 314 | 2680 | 841520 | V.NO. 408 |
| | | | | 314 | 830 | 260620 | |
| 6 | 23/03/2017 | JWO/bill/2703/2017 | | 508 | 2680 | 1361440 | V.NO. 408 |
| | | | | 508 | 830 | 421640 | |
| 7 | 14/02/2017 | JWO/bill/2667/2017 | | 556 | 2680 | 1490080 | V.NO 408 |
| | | | | 556 | 830 | 461480 | |
| 8 | 14/02/2017 | jwo/bill/2666/2017 | | 250 | 2680 | 670000 | V.NO 408 |
| | | | | 250 | 830 | 207500 | |
| 9 | 14-2-1017 | JWO/bill/2668/2017 | | 194 | 2680 | 519920 | V.NO408 |
| | | | | 194 | 830 | 161620 | |
| TOTAL | | | | 2600 | | 9126000 | |

| Sl no | Date | Bill No | Trips | Qty in Ton | Rate | Amount | |
|-------|------------|--------------------|-------|------------|------|------------|----------|
| 10 | 01/04/2017 | JWO/bill/2712/2017 | | 3077.73 | 2485 | 7648159 | V.NO 239 |
| | | | | 32.44 | 504 | 16350 | |
| 11 | 30/03/2017 | JWO/bill/2709/2017 | | 2898.144 | 2485 | 7201888 | V.NO 239 |
| | | | | 67.49 | 504 | 34015 | |
| 12 | 02/02/2017 | JWO/bill/2647/2017 | | 3133.004 | 2485 | 7785514.94 | V.NO 239 |
| | | | | 3.68 | 504 | 1855 | |
| 13 | 01/04/2017 | JWO/bill/2713/2017 | | 5422.03 | 2485 | 13473745 | V.NO 238 |
| | | | | 351.43 | 504 | 177121 | |
| 14 | 30/03/2017 | JWO/bill/2710/2017 | | 5028.371 | 2485 | 12495502 | V.NO 238 |
| | | | | 341.76 | 504 | 172247 | |
| 15 | 02/02/2017 | JWO/bill/2648/2017 | | 5462.7 | 2485 | 13574809 | V.NO 238 |



| | | | | | | |
|----|------------|--------------|---------|------|-----------------|----------|
| | | | 556.46 | 504 | 280456 | |
| | | TOTAL | | | 62861661 | |
| 16 | 03/04/2017 | 13/17 | 3119.72 | 2432 | 7587159 | V.NO 237 |
| 17 | 03/04/2017 | 14/17 | 355.34 | 504 | 179091 | V.NO 237 |
| 18 | 04/03/2017 | 1 | 2798.63 | 2432 | 6806268 | V.NO 237 |
| 19 | 04/03/2017 | 1 | 129.62 | 504 | 65328 | V.NO 237 |
| 20 | 10/02/2017 | | 2724.47 | 2432 | 6625911 | V.NO 237 |
| 21 | 10/02/2017 | | 97.13 | 504 | 48954 | V.NO 237 |

| | | | | | | |
|----|------------|--------------|---------|------|-----------------|----------|
| | | TOTAL | | | 21312711 | |
| 22 | 01/04/2017 | 34/16-17 | 3949.55 | 2490 | 9834379 | V.NO 236 |
| | | | 140.3 | 504 | 70711 | |
| 23 | 01/03/2017 | 33/16-17 | 3131.77 | 2490 | 7798107 | V.NO 236 |
| | | | 55.68 | 504 | 28063 | |
| 24 | 01/02/2017 | 32/2016-17 | 3420.18 | 2490 | 8516248 | V.NO 236 |
| | | | 133.83 | 504 | 67450 | |

| | |
|--------------|-----------------|
| TOTAL | 26314958 |
|--------------|-----------------|

| | | | | Supply & Installation of dustbins | Total |
|---------|--|------------|----------------|-----------------------------------|----------|
| | | Drain silt | Garbage Liftin | | |
| Jagruti | | 682044 | 62179617 | 9126000 | 71987661 |
| Pmr | | 293373 | 21019338 | 0 | 21312711 |
| Ramkey | | 166224 | 26148734 | 0 | 26314958 |



Statement showing receipt and disbursement of OAP by Axis Bank

| S. No | District | Bank | Month | FY | EPO Amount | Disbursement Amount | Difference (undisbursed amount) |
|-------|----------|------|---------|------------|-------------|---------------------|---------------------------------|
| 1 | Khorda | Axis | May_12 | FY_12 & 13 | 2,973,600 | 2,838,000 | 135,600 |
| 2 | Khorda | Axis | June_12 | FY_12 & 13 | 3,617,400 | 3,237,400 | 380,000 |
| 3 | Khorda | Axis | July_12 | FY_12 & 13 | 3,899,700 | 3,629,800 | 269,900 |
| 4 | Khorda | Axis | Aug_12 | FY_12 & 13 | 4,073,500 | 3,848,400 | 225,100 |
| 5 | Khorda | Axis | Sept_12 | FY_12 & 13 | 4,056,700 | 3,763,300 | 293,400 |
| 6 | Khorda | Axis | Oct_12 | FY_12 & 13 | 3,849,900 | 3,724,000 | 125,900 |
| 7 | Khorda | Axis | Nov_12 | FY_12 & 13 | 3,788,900 | 3,455,700 | 333,200 |
| 8 | Khorda | Axis | Dec_12 | FY_12 & 13 | 3,851,900 | 3,745,900 | 106,000 |
| 9 | Khorda | Axis | Jan_13 | FY_12 & 13 | 3,729,200 | 3,642,200 | 87,000 |
| 10 | Khorda | Axis | Feb_13 | FY_12 & 13 | 3,703,300 | 3,340,700 | 362,600 |
| 11 | Khorda | Axis | Mar_13 | FY_12 & 13 | 3,793,500 | 3,684,600 | 108,900 |
| 12 | Khorda | Axis | Apr_13 | FY_13 & 14 | 4,000,100 | 3,581,200 | 418,900 |
| 13 | Khorda | Axis | May_13 | FY_13 & 14 | 4,627,800 | 4,437,200 | 190,600 |
| 14 | Khorda | Axis | June_13 | FY_13 & 14 | 4,131,000 | 4,104,300 | 26,700 |
| 15 | Khorda | Axis | July_13 | FY_13 & 14 | 4,415,700 | 4,437,900 | (22,200) |
| 16 | Khorda | Axis | Aug_13 | FY_13 & 14 | 4,246,000 | 3,717,400 | 528,600 |
| 17 | Khorda | Axis | Sept_13 | FY_13 & 14 | 4,017,700 | 3,876,200 | 141,500 |
| 18 | Khorda | Axis | Oct_13 | FY_13 & 14 | 5,000,100 | 3,963,800 | 1,036,300 |
| 19 | Khorda | Axis | Nov_13 | FY_13 & 14 | 11,243,100 | 10,904,800 | 338,300 |
| 20 | Khorda | Axis | Dec_13 | FY_13 & 14 | 4,747,900 | 4,690,000 | 57,900 |
| 21 | Khorda | Axis | Jan_14 | FY_13 & 14 | 5,060,800 | 4,719,200 | 341,600 |
| 22 | Khorda | Axis | Feb_14 | FY_13 & 14 | 4,582,600 | 4,640,100 | (57,500) |
| 23 | Khorda | Axis | Mar_14 | FY_13 & 14 | 6,443,800 | 5,833,200 | 610,600 |
| 24 | Khorda | Axis | Apr_14 | FY_14 & 15 | 6,496,100 | 5,048,000 | 1,448,100 |
| 25 | Khorda | Axis | May_14 | FY_14 & 15 | 4,795,500 | 4,689,400 | 106,100 |
| 26 | Khorda | Axis | June_14 | FY_14 & 15 | 6,023,500 | 6,332,700 | (309,200) |
| 27 | Khorda | Axis | July_14 | FY_14 & 15 | 5,191,300 | 4,334,500 | 856,800 |
| 28 | Khorda | Axis | Aug_14 | FY_14 & 15 | 5,395,600 | 5,720,100 | (324,500) |
| 29 | Khorda | Axis | Sept_14 | FY_14 & 15 | 5,611,900 | 5,520,200 | 91,700 |
| 30 | Khorda | Axis | Oct_14 | FY_14 & 15 | 4,950,400 | 4,624,700 | 325,700 |
| 31 | Khorda | Axis | Nov_14 | FY_14 & 15 | 6,116,400 | 5,806,800 | 309,600 |
| 32 | Khorda | Axis | Dec_14 | FY_14 & 15 | 5,387,300 | 5,112,700 | 274,600 |
| 33 | Khorda | Axis | Jan_15 | FY_14 & 15 | 5,273,700 | 5,054,100 | 219,600 |
| 34 | Khorda | Axis | Feb_15 | FY_14 & 15 | 5,247,000 | 4,661,400 | 585,600 |
| 35 | Khorda | Axis | Mar_15 | FY_14 & 15 | 5,118,400 | 4,789,200 | 329,200 |
| 36 | Khorda | Axis | Apr_15 | FY_15 & 16 | 5,565,500 | 5,032,900 | 532,600 |
| 37 | Khorda | Axis | May_15 | FY_15 & 16 | 5,242,600 | 5,090,200 | 152,400 |
| 38 | Khorda | Axis | June_15 | FY_15 & 16 | 6,862,500 | 6,268,000 | 594,500 |
| 39 | Khorda | Axis | July_15 | FY_15 & 16 | 5,077,900 | 5,048,500 | 29,400 |
| 40 | Khorda | Axis | Aug_15 | FY_15 & 16 | 5,196,400 | 4,774,900 | 421,500 |
| 41 | Khorda | Axis | Sept_15 | FY_15 & 16 | 5,224,600 | 5,008,600 | 216,000 |
| 42 | Khorda | Axis | Oct_15 | FY_15 & 16 | 5,676,000 | 5,359,300 | 316,700 |
| Total | | | | | 208,306,800 | 196,091,500 | 12,215,300 |



Annexure-G(ii)**Amount Withdrwan From Bank without any cheque Number**

| Date | Particulars | Amount |
|------------|-----------------|---------------------|
| 06/04/2017 | Pension Payment | 300,000.00 |
| 11/04/2017 | Pension Payment | 300,000.00 |
| 15/04/2017 | Pension Payment | 200,000.00 |
| 21/04/2017 | Pension Payment | 200,000.00 |
| 25/04/2017 | Pension Payment | 577,500.00 |
| 04/05/2017 | Pension Payment | 300,000.00 |
| 10/05/2017 | Pension Payment | 300,000.00 |
| 15/05/2017 | Pension Payment | 200,000.00 |
| 17/05/2017 | Pension Payment | 150,000.00 |
| 19/05/2017 | Pension Payment | 300,000.00 |
| 03/06/2017 | Pension Payment | 200,000.00 |
| 07/06/2017 | Pension Payment | 300,000.00 |
| 13/06/2017 | Pension Payment | 250,000.00 |
| 16/06/2017 | Pension Payment | 100,000.00 |
| 17/06/2017 | Pension Payment | 100,000.00 |
| | | |
| | Total | 3,777,500.00 |



| TDS Reconciliation Statement For the quarter ended 30th June 2017 | | | | | | | | | | | Annexure-H | |
|---|---------|------|-------|---------------|---------------|------------|---------------|---------------|------------|-----------------|------------|------------|
| 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 | March | 333050 | 333050 | - | 333050 | 333050 | - | 06/04/2017 | 07/04/2017 | 40942 |
| 2 | 24Q | 192B | March | 41940 | 41940 | - | 41940 | 41940 | - | 13/04/2017 | 07/04/2017 | 38093 |
| 3 | 24Q | 192B | April | 333050 | 333050 | - | 333050 | 333050 | - | 04/05/2017 | 07/05/2017 | 38997 |
| 4 | 24Q | 192B | April | 15000 | 15000 | - | 15000 | 15000 | - | 22/05/2017 | 07/05/2017 | 35146 |
| 5 | 24Q | 192B | April | 3000 | 3000 | - | 3000 | 3000 | - | 22/05/2017 | 07/05/2017 | 35508 |
| 6 | 24Q | 192B | May | 342050 | 342050 | - | 342050 | 342050 | - | 05/06/2017 | 07/06/2017 | 41169 |
| 7 | 24Q | 192B | May | 2000 | 2000 | - | 2000 | 2000 | - | 05/06/2017 | 07/06/2017 | 41204 |
| 8 | 24Q | 192B | May | 1000 | 1000 | - | 1000 | 1000 | - | 27/06/2017 | 07/06/2017 | 35044 |
| 9 | 24Q | 192B | June | 335050 | 335050 | - | 335050 | 335050 | - | 05/07/2017 | 07/07/2017 | 43911 |
| 10 | 26Q | 194C | April | 1419194 | 1419194 | - | 1419194 | 1419194 | - | 04/05/2017 | 07/05/2017 | 38448 |
| 11 | 26Q | 194C | April | 324511 | 324511 | - | 324511 | 324511 | - | 04/05/2017 | 07/05/2017 | 38874 |
| 12 | 26Q | 194J | April | 15435 | 15435 | - | 15435 | 15435 | - | 04/05/2017 | 07/05/2017 | 38951 |
| 13 | 26Q | 194J | April | 30194 | 30194 | - | 30194 | 30194 | - | 10/04/2017 | 07/05/2017 | 00129 |
| 14 | 26Q | 194J | May | 32000 | 32000 | - | 32000 | 32000 | - | 24/05/2017 | 07/06/2017 | 00111 |
| 15 | 26Q | 194C | May | 3335847 | 3335847 | - | 3335847 | 3335847 | - | 05/06/2017 | 07/06/2017 | 41036 |
| 16 | 26Q | 194C | May | 2612300 | 2612300 | - | 2612300 | 2612300 | - | 05/06/2017 | 07/06/2017 | 41123 |
| 17 | 26Q | 194C | May | 44149 | 44149 | - | 44149 | 44149 | - | 05/06/2017 | 07/06/2017 | 41683 |
| 18 | 26Q | 194C | May | 48073 | 48073 | - | 48073 | 48073 | - | 10/05/2017 | 07/06/2017 | 48073 |
| 19 | 26Q | 194C | June | 519262 | 519262 | - | 519262 | 519262 | - | 05/07/2017 | 07/07/2017 | 43965 |
| 20 | 26Q | 194C | June | 900237 | 900237 | - | 900237 | 900237 | - | 05/07/2017 | 07/07/2017 | 44052 |
| 21 | 26Q | 194J | June | 54600 | 54600 | - | 54600 | 54600 | - | 05/07/2017 | 07/07/2017 | 44104 |
| 22 | 26Q | 194C | June | 438428 | 438428 | - | 438428 | 438428 | - | 05/07/2017 | 07/07/2017 | 44143 |
| 23 | 26Q | 194J | June | 25903 | 25903 | - | 25903 | 25903 | - | 01/07/2017 | 07/07/2017 | 00099 |
| 24 | 26Q | 194C | June | 49845 | 49845 | - | 49845 | 49845 | - | 05/07/2017 | 07/07/2017 | 44421 |



Annexure-I**STATEMENT FOR PROVIDENT FUND**

| Month | EMPLOYER'S CONTRIBUTION | EMPLOYEE'S CONTRIBUTION | TOTAL | DATE OF DEPOSIT | E-PAYMENT REFERENCE NUMBER |
|--------|----------------------------|----------------------------|---------|--------------------|----------------------------------|
| Apr-17 | 552991 | 504668 | 1057659 | 16/05/2017 | 2170517963430 |
| May-17 | 545109 | 497060 | 1042169 | 20/06/2017 | 2220617680536 |
| Jun-17 | 541006 | 493319 | 1034325 | 15/07/2017 | 2150717786563 |
| TOTAL- | 1639106 | 1495047 | 3134153 | | |

