

BHUBANESWAR

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

REPORT STATISTICS

1	Period Covered	1 st July,2017 to 30 th September,2017
2	Date of Commencement of Audit	03.10.2017
3	Date of Completion of Audit	31.10.2017
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	03.11.2017

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INTRODUCTION

It relates to the internal audit of Bhubaneswar Municipal Corporation for the quarter ended on 30th September 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 September 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 30.09.2017, 136 Bank accounts were in operation. Out of these bank accounts reconciliation for 9 bank accounts has been completed. The bank Statement relating to 23 accounts could not be produced before us for verification.	4	10
3.	Outstanding advances amounting to Rs. 576.50 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 corporation is not maintaining DCB Register as per format prescribed in OMAR, 2012 (ACNT-20)	9	12
6.	Outstanding liability amounting to Rs. 996.52 Lakhs pending payment/deposit.	12	12
7.	During the period under audit no Utilisation certificate relating to grant receipt have been sent to Government.	14	13
8.	Fixed asset register has not been maintained in the manner as prescribed by the OMAR 2012	15	13
9.	The corporation has no perpetual inventory system and no segregation mechanism between moving and non-moving stock items, hence no physical verification of stock could be done.	16	14
10.	BMC has engaged 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
11.	Various reconciliation statements as required by OMAR, 2012 like fees and receivables with income due, etc have not been done.	19	16



12.	Authenticity for payment of Old Age Pension not provided. Details are available in corresponding observation.	20	17
13.	The Corporation has deposited tax deducted at source amounting to Rs. 202.06 lakhs. Further, the Corporation is yet to claim refund against TDS receivable amounting to Rs.7.11 lakhs	21	18
14.	Medical Department: No log / attendance register of staffs and doctors are being maintained. No counter-foil of cash receipts are being kept by the department.	23	21
15.	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
16.	a. Investment of Rs. 39,99,990.00 has been made with Bhubaneswar Puri Transport Services Ltd (BPTSL) vide share certificate distinctive no. 400000 to 799999(399999 shares) @Rs.10.00 each Wef 15th February 2010. No Dividend on such investment has been received from the date of investment. Steps may be taken for recovery of Dividend from BPTSL	19	17



DETAILED OBSERVATIONS:

WE have checked the records, books of accounts, documents and vouchers of Bhubaneswar Municipal Corporation for the quarter ended 30th September 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 September 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 :	<i>Cancellation Date < 7 days of Booking Date, Booking amount will be forfeited.</i>
	<i>Cancellation Date >= 7 days of Booking Date and <=15 days, 50% of Booking Amount will be returned.</i>
	<i>Cancellation Date > 15 days of Booking Date, 75 % of Booking Amount will be returned.</i>

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:-

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



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

Observation#3:Accounting of Income

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

Income accounted for on accrual and cash basis:

The following revenue incomes have been taken on accrual basis.

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

The following incomes are taken on cash basis:

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

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 9 numbers of banks. The details of bank reconciliation statement are given in **Annexure- B (iii)**. Out of 136 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 113 banks have been obtained, the details are placed in **Annexure B (i)**. ***Besides the corporation has not submitted the bank statement of 23 banks representing a balance of Rs.54.76 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: Accounting of Expenditure

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

Observation#6: Advances

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

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

<i>Advances laying unadjusted [Ref: Annexure – C(i)]</i>	Rs. 213.03lakhs
<i>Advance extended without adjusting previous advance [Ref: Annexure – C(ii)]</i>	Rs .363.47lakhs
<i>Consolidated advance position pending for adjustment [Ref: Annexure – C(iii)]</i>	Rs. 576.50lakhs

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

Observation#7: Accounting of Payments

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

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

Observation#8: Stale Cheques

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

Observation#9: Demand, Collection And Balance Registers

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

Observation#10: Property and Other Taxes

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

Observation#11: Outstanding Liabilities

As per rule all the statutory dues such as Tax Deducted at Source (TDS), Provident Fund (PF), Sales Tax, and Professional Tax (PT) etc. should be deposited with appropriate authority within due date. It is observed that a sum of Rs.996.52 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-D.

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 account maintained but the fund is transferred to Corporation fund account.*



Observation#12: Rental, Fees and Other Income

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

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

Observation#13: Grants & Contributions

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

Observation#14: Fixed Assets

As per OMAR 2012,

- (1) The municipality shall maintain the following fixed asset registers comprising of land, buildings and all other infrastructure, immovable and movable properties which belong to the Municipality:-
 - (a) Register of Land
 - (b) Register of Immovable Properties
 - (c) Register of Movable Properties
 - (d) Register of Public Lighting System
- (2) These registers shall be maintained category wise in respect of lands, buildings, etc.
- (3) The infrastructure assets like roads, bridges, culverts, drains, shall be recorded in such a manner as to identify location, measurements, etc.
- (4) The registers shall be maintained fund wise.
- (5) Any new asset that is capitalized, purchased or obtained by way of grant or gift shall be recorded in the register on the date the asset is capitalized, purchased or obtained.
- (6) An Asset Replacement Register shall also be maintained in Form ACNT-35 which shall record the history of the asset in use in a Municipality. This shall capture the usage and depreciation details of the asset.

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

It is suggested that :

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

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

Observation#15: STOCK

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

Accounting of Store

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

Valuation of Stores:

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

Observations:

In spite of repeated reminders and personal contact 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 lots 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#16: 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.)	Total(Rs.)
JAGRUTI	2933995	117787895.82	120721890.82

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	657548.12	37760789	38418337.12

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	608610	47481485	48090095

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-E**.



Observation#17: Establishment Department

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

Observation#18: Reconciliations Statement

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

(a) The procedures will include the following:

- Bank Reconciliation,
- Inter-unit Reconciliation,
- Reconciliation of deposits,
- Reconciliation of receivables and collections in respect of
 - i. Property and other taxes;
 - ii. Cess; and
 - iii. Other Heads of Revenues.
- Reconciliation of advances to:
 - i. Contractors/suppliers;
 - ii. Departments of the Municipality; and
 - iii. Employees of the Municipality.
- Reconciliation of loans received (borrowings),
- Reconciliation of payables including contractors' payables,
- Reconciliation of balances with Government, Quasi -Government agencies, Government Corporations, and
- Reconciliation of loans given to others
- Reconciliation of the accounts for the income and expense heads falling under the following categories with the Function wise Income / Expense Subsidiary Ledgers maintained at the Accounts Department in respect of those categories:
 - Fees and User Charges;
 - Sale and Hire Charges;
 - Establishment Expenses;
 - Administrative Expenses; and
 - Repairs and Maintenance Expenses



Observations:

The reconciliation for above accounts has not been done for the quarter ended 30th September 2017.

Observation#19: 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. The following amount have been withdrawn from bank towards disbursement of OAP.

Month	Amount
JULY-17	5391900
AUG-17	5409800
SEPT-17	5902500
Total	16704200

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 Rs16.50 lakh 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-F(ii)

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

Observation#20: Statutory Dues

I. Filing of Quarterly TDS Return:

We have verified the quarterly TDS return in the form of 26 Q & 24 Q and found the returns have been filed within the due date. The TDS reconciliation statement is placed in **Annexure-G**. 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. The 26 as relating to the financial year 2017-18 (up to 30.09.2017) is not available to audit for verification.



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	MUMC14038D	300000	6000
TOTAL				7681716.00	711605.00



Observation#21: Legal Department

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

Observation#22: Medical Department

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

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#23: North Zone

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

1. Attendance register is 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 whenever 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#24: 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.



ANNEXURE -B(I)

STATEMENT OF ACCOUNT FOR WHICH BALANCE CONFIRMATION HAS BEEN OBTAINED.						
Sl.No	Bank Account Id	Bank Account Name	As Per Books 30/09/2017	As Per Bank Statement 30/09/2017	Difference	Whether Reconciled ? If Any Difference
1	1	AXIS -NO- Maha Jatra	0	0	0	
2	2	AXIS -NO- Sludge Pump	0	0	0	
3	3	AXIS -NO - Water Tanker	0	0	0	
4	4	AXIS -NO - Ambulance van	0			
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	0	0	0	
8	8	AXIS -NO - Parking	0	0	0	
9	9	AXIS -NO - Shopping Complex/ Mall Rent	0	0	0	
10	10	AXIS -NO - Rent from office Building	0	0	0	
11	11	AXIS -NO - Mutation Fees	0	0	0	
12	12	AXIS -NO - Road Cutting	0			
13	13	AXIS -NO - Staff/Slum Quarters	0	0	0	
14	14	AXIS -NO - Tender paper	36300	0	36300	Yes
15	15	AXIS -NO - Slaughter House	0	0	0	
16	16	AXIS -NO- Tax On cart & Carriage	0	0	0	
17	17	AXIS -NO - Cycle, Rickshaw & Rickshaw Tax	0	0	0	
18	18	AXIS -NO - Dogs / Animal Tax	0	0	0	
19	19	AXIS -NO - Penalty/Fine	0	0	0	
20	20	AXIS -NO- U/s 307/Hawking	0	0	0	
21	21	AXIS -NO - Market Toll/Market Rent	0	0	0	
22	22	AXIS -NO - Kine House	0	0	0	
23	23	AXIS -NO - Kalyan Mandap	0	0	0	
24	24	AXIS -NO - Working Women's Hostel	0	0	0	
25	25	AXIS -NO - Jatri Nivas	0	0	0	
26	26	AXIS -NO - Marriage Fee	0	0	0	
27	27	AXIS -NO - PRET	0	0	0	
28	28	AXIS -NO - Vending Zone	0	0	0	
29	29	AXIS -NO - Express Cleaning	0.17	0	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	0.33			
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	0	0	0	
37	37	AXIS -NO-Licence Fees	597943	0	597943	Yes
38	38	AXIS -NO-Rent & Advertisement	9875	4375	5500	Yes
39	39	AXIS -NO-Entertainment Tax/Public Resort	0	0		
40	40	AXIS -NO-Registration Fees of Contractors	0	0	0	
41	41	AXIS -NO-NOC for peripheral Development Charges	0	0	0	
42	42	AXIS -NO-Bindusagar Lake	0	0	0	
43	43	AXIS -NO-EMD	0	0	0	



44	44	AXIS -NO-Funeral Van Service	0			
45	45	AXIS -NO-Other Recovery of cost of Materials	0			
46	46	AXIS -NO-City Bus Service	0			
47	47	AXIS -NO-Civil Works	0			
48	48	AXIS -NO-ISD	22700	0	22700	yes
49	49	AXIS- No-Plantation	0			
50	50	AXIS -NO-Electrical Works	0			
51	51	AXIS -NO-MISCELLANEOUS REVENUE COLLECTION	1143662	1143662	0	
52	58	AXIS -Saving A/C-NULM	15958120.74	24195208.74	8237088	No
53	59	AXIS -Saving A/C-BSUP	97467688.75	97727888.75	260200	Yes
54	61	AXIS-CENSUS CA Bank Account	2533187	2533187	0	
55	64	AXIS -Saving A/C -Boundry Wall Grant Account	0	0	0	
56	65	AXIS -Saving A/C-Depository - Cum - NOC	142774288	142774288	0	
57	71	BMC/P.L A/C (Treasury)	547595542.2	547595542.2	0	
58	77	AXIS - Bank Savings Bank Account	19908			
59	82	AXIS -Old Age Pension- Saving Bank Account	160859735.8	151605659.8	9254076.05	No
60	83	AXIS -R A Y- Saving Bank Account	44601.46	44601.46	0	
61	101	AXIS-Savinf A/C-Project Implementation Unit	579581	579581	0	
62	113	AXIS -NO - IPG Collection	6794667.83	6794667.83	0	
63	114	AXIS -NO-Direct Debit Collection	1216866	1216866	0	
64	115	AXIS -NO-SOLAR CITY PROGRAMME	272773	278067	5294	No
65	117	Axis-Prime Ministers Awas Yojana	9838	10029	191	No
66	120	AXIS -Low Cost Sanitation	43750025.46	43750025.46	0	
67	121	Axis-Online Planning	214279	190105	24174	Yes
68	122	Axis Project Saman	26400111	26400111	0	
69	126	AXIS-NRHM-6567	5233322	5338799	105477	No
70	129	AXIS BANK NMMP PROJECT	9183405	2486434	6696971	No
71	134	Axis Bank - ASSETS CREATION (CONSTRUCTION OF C ROAD)	0	0	0	
72	136	HDFC BANK -Planning Govt office	2297684	1245843	1051841	NO
73	137	HDFC Planning Construction Cess A/c	7457662	7383710	73952	No
74	138	AXIS -Octroi Grant	0	0	0	
75	139	Axis Bank-BUS PROCUREMENT FOR BPTSL	713157	726998	13841	No
76	140	Axis bank-Bindu Sagar Development Fund	0	0	0	
77	141	Axis Bank-MISCELLANIOUS FUND	1067527826	1069894693	2366867	Yes
78	142	ICICI-Solid Waste Fund	2083241	3369613	1286372	Yes
79	143	AXIS BANK-Construction Cess	25768394.5	26660613.5	892219	No
80	151	Misc Fund	198423430.2	198423430.2	0	
81	152	Axis-Smart City BMC	5638575	5638575	0	
82	161	Rangamatia Project -Ray	228712820	228712820	0	
83	166	HDFC-Swachha Bharata Mission	141641	109326	32315	No
84	167	Axis Bank-Aahar Grant	7674461	7674461	0	No
85	168	Axis-14th Finance Account	0	0	0	
86	169	HDFC-Vivekananda Marg	20992136.4	20691019.4	301117	No
87	171	Axis-Harish Chandra Sahayata	282027	193674	88353	No
88	172	Axis-Mandap Basti	4969511	4969511	0	
89	173	MSW Primary collection & transportation A/C	7092431	7092431	0	
90	174	ICICI-CMR Fund	877956	877956	0	
91	175	ICICI-SB-OSDMF	1075671	1075671	0	



92	176	AXIS-Hudco CSR Grant	6531680	6663325	131645	No
93	177	Axis-Swachha Bharata Mission	96203918	96203918	0	
94	178	HDFC-Vivekananda Marg	10621817	10516301	105516	No
95	180	QUIDF Funding-Slaughter House	12675925	13110928	435003	No
96	182	ICICI Bank-Planning Account	13502821	13497994	4827	No
97	184	AXIS-JnNURM-Challange Fund	12575672	12829132	253460	No
98	185	Axis-City Health Officer	5963.53	5963.53	0	
99	188	BMC-Public Toilet	24397456	24106529	290927	No
100	192	Axis-MOTOR VEHICLE TAX	0	0	0	
101	193	Axis-ROAD DEVELOPMENT	0	0.00	0	
102	195	HDFC-Rahagiri Sponsorship Fee	16742.5	444.5	16298	No
103	198	Axis-DY COMMISSIONER SOUTH WEST ZONE	47859	25815	22044	No
104	199	AXIS-DY COMMISSIONER NORTH ZONE	77655	59755	17900	No
105	200	AXIS-DY COMMISSIONER SOUTH EAST ZONE	95000	67291	27709	No
106	201	Axis-Transit Shelter	10116167	10116167	0	
107	202	Axis-Corporation Fund	90196199.87	90304927.87	108728	No
108	220	Axis-Meat Market-Unit-IV	40935	41729	794	No
109	221	Axis-Meat Market at Ghatikia	29161	29727	566	No
110	222	Axis-water Bodies	57870	58993	1123	No
111	232	AXIS-SBM(URBAN)-North Zone	4029535	4029535	0	
112	233	AXIS-SBM(URBAN)-South East Zone	87310	87310	0	
113	234	AXIS-SBM(URBAN)-South West Zone	5633986	633986	5000000	No



QUARTER-2**STATEMENT OF ACCOUNTS FOR WHICH BANK STATEMENT WAS NOT PROVIDED**

Sl.No	Bank Account Id	Bank Account Name	ANNEXURE - B(II)
			Closing Balance as per books 30/09/2017
1	55	SBI-Savings Bank Account	
2	56	SBI-Hospital- Saving A/C-2638	1856766.92
3	57	PNB-Savings Bank Account	350089.01
4	60	UCO-Savings Bank Account	3287763
5	69	Union Bank of India-Savings Bank Account	187093
6	70	Bank of Baroda-Savings Bank Account	52527
7	73	SBI- Bapuji Nagar-Current Account	376026
8	74	SBI-Secretariate Branch	23464.5
9	76	SBI- SB Account-RKS-Old Town	951026
10	79	Andhra Bank-Savings Bank Account	14981
11	80	U B I-JNNURM-City Bus Service-Savings Bank Account	2051308
12	81	SBI-NUHM-Quality Assurance Fund	488098
13	85	INGB-CPF- Saving Bank Account	1676
14	86	ALLAHABAD BANK-SHASU	29150996.95
15	87	UCO-Secretariat Branch	5228362
16	98	Bank of India-Saving Bank Account	1395295.28
17	104	State Bank of India-FD(Bapuji nagar)	92974
18	105	United Bank of India (SRC Grant Fund)	0
19	111	BMC/Bank of Baroda- Ganga Nagar-Hospital	2430451
20	112	BMC-OGB-Public Information Officer	66234
21	162	Bank of India Ashok Nagar	79647
22	191	Axis-4th SFC-Devolution Fund	6670489
			0



Bank Reconciliation Statements

Annexure-B(iii)

BANK ACCOUNT ID -36

Particulars				Amount as on 30-09-2017
				(in Rs)
Balance as per Bank Book as at 30.09.2017				597,943.00
Less:- Cheque Deposited but not cleared till 30.09.2017				
	Date	Cheque No.	Amount	
	23/09/2017	54054	355268	
	23/09/2017	172	53447	
	23/09/2017	998557	64048	
	23/09/2017	998555	71400	
	26/09/2017	51	17660	
	26/09/2017	370	36120	
			Total	597,943.00
Balance as per Bank Statement as at 30.09.2017				0.00

BANK ACCOUNT ID -37,

BANK ACCOUNT ID -37,				
Particulars				Amount as on 30-09-2017
				(in Rs)
Balance as per Bank Book as at 30.09.2017				9,875.00
Less:- Cheque Deposited but not cleared till 30.09.2017				
	Date	Cheque No.	Amount	
	26/09/2017	674038	5500	
			Total	5,500.00
Balance as per Bank Statement as at 30.09.2017				4,375.00

BANK ACCOUNT ID -48,

Particulars				Amount as on 30-09-2017
				(in Rs)
Balance as per Bank Book as at 30.09.2017				22,700.00
Less:- Cheque Deposited but not cleared till 30.09.2017				
	Date	Cheque No.	Amount	
	21/09/2017	1146	1400	
	21/09/2017	3214	16700	
	25/09/2017	484696	4600	
			Total	22,700.00
Balance as per Bank Statement as at 30.09.2017				0.00

BANK ACCOUNT ID -53,

Particulars				Amount as on 30-09-2017 (in Rs)
Balance as per Bank Book as at 30.09.2017				3,298,901.13
add:- Cheque issued but not yet presented till 30.09.2017				
Date	Cheque No.	Amount		
29/05/2017	230608	4178		
22/08/2017	233768	17652		
28/08/2017	233771	6068		



20/09/2017	232888	300000	
21/09/2017	232890	55878	
21/09/2017	232891	65468	
21/09/2017	232893	17613	
	Total	466,857.00	
Balance as per Bank Statement as at 30.09.2017		3,765,758.13	
BANK ACCOUNT ID -121,			
Particulars		Amount as on 30-09-2017 (in Rs)	
Balance as per Bank Book as at 30.09.2017		214,279.00	
Less:- Cheque Deposited but not cleared till 30.09.2017			
Date	Cheque No.	Amount	
20/09/2017		8257	
22/09/2017		4822	
26/09/2017		5841	
26/09/2017		1904	
28/09/2017		3350	
	Total	24,174.00	
Balance as per Bank Statement as at 30.09.2017		190,105.00	

BANK ACCOUNT ID -141,			
Particulars		Amount as on 30-09-2017 (in Rs)	
Balance as per Bank Book as at 30.09.2017			
add:cheque issued but not presented till 30.09.2017		1,067,527,825.55	
Date	Cheque No.	Amount	
18/07/2017	970977	9750	
01/09/2017	650099	10000	
05/09/2017	650107	10800	
05/09/2017	650111	5150	
11/09/2017	650145	12650	
20/09/2017	650168	4500	
20/09/2017	650169	31000	
20/09/2017	650170	46100	
23/09/2017	650191	23888	
23/09/2017	650183	4400	
23/09/2017	650178	24784	
25/09/2017	20300	183436	
25/09/2017	20191	337050	
25/09/2017	20292	1198477	
26/09/2017	20288	412882	
26/09/2017	20286	20000	
26/09/2017	20285	32000	
	Total	2,366,867.00	
Balance as per Bank Statement as at 30.09.2017		1,069,894,692.55	



BANK ACCOUNT ID - 14, AXIS - NO - Tender paper 911020002964484				
Particulars				Amount as on 30-09-2017
				(in Rs)
Balance as per Bank Book as at 30.09.2017				36,300.00
Less:- Cheque Deposited but not cleared till 30.09.2017				
	Date	Cheque No.	Amount	
	12/09/2017	238	4000	
	12/09/2017	1549	2000	
	12/09/2017	1545	2000	
	12/09/2017	87736	6000	
	12/09/2017	239	4000	
	12/09/2017	11920	6000	
	12/09/2017	11919	6000	
	16/09/2017	88108	6300	
		Total		36,300.00
Balance as per Bank Statement as at 30.09.2017				0.00

BANK ACCOUNT ID - 59, AXIS - BSUP - 911010035451431				
Particulars				Amount as on 30-09-2017
				(in Rs)
Balance as per Bank Book as at 30.09.2017				97,467,688.75
Add: Cheque Issued but cleared till 30.09.17				
	Date	Cheque No.	Amount	
	20/09/2017	19368	45000	
	20/09/2017	19375	47750	
	20/09/2017	19372	20750	
	20/09/2017	19371	45000	
	20/09/2017	19370	45000	
	26/09/2017	19378	27000	
	26/09/2017	19376	29700	
		Total		260,200.00
Balance as per Bank Statement as at 30.09.2017				97,727,888.75

BANK ACCOUNT ID - 142, ICICI - Solid Waste Fund- 028401002845				
Particulars				Amount as on 30-09-2017
				(in Rs)
Balance as per Bank Book as at 30.09.2017				2,083,241.00
Add: Cheque Issued but cleared till 30.09.17				
	Date	Cheque No.	Amount	
	21/09/2017	9965	36027	
	26/09/2017	9968	1250345	
		Total		1,286,372.00
Balance as per Bank Statement as at 30.09.2017				3,369,613.00



QUARTER-2
1ST JULY TO 30TH SEPTEMBER

Sl No.	GL Code	Sl No	GL Code	Advance	Opening Balance	Debit	Credit	Amount (Rs.) Closing Balance
1	4601001	1	4601001	House Building Advances	123589	0	0	123589
2	4601002	2	4601002	Vehicle purchase Advances	2088	0	0	2088
3	4601003	3	4601003	computer purchase advance	0	0	0	0
5	4601005	4	4601004	food and ration advance	0	0	0	0
6	4601006	5	4601006	miscellaneous advances	210942	0	0	210942
8	4601008	6	4601008	travel advances	27400	0	0	27400
9	4601009	7	4601009	central pay advances	0	0	0	0
10	4601010	8	4601010	advance to JE	1635317	0	0	1635317
12	4601012	9	4601012	advance to sanitary inspector	24300	0	0	24300
13	4601013	10	4601013	da advance	0	0	0	0
14	4601014	11	4601014	salary advance	0	0	0	0
15	4602001	12	4602001	employee provident fund loans	0	0	0	0
16	4602002	13	4602002	gpf advances	0	0	0	0
17	4603001	14	4603001	loans and advances to others	755527	0	0	755527
18	4604001	15	4604001	advance to suppliers and contractors public works/assets	13383200	0	0	13383200
19	4604002	16	4604002	advance to suppliers and contractors - stores/materials supply	0	0	0	0
20	4604003	17	4604003	advance to suppliers/contractors - materials advance to contractors	0	0	0	0
21	4604004	18	4604004	advance to suppliers/contractors - specific grants	0	0	0	0
22	4604005	19	4604005	advance to suppliers/ contractors- specific funds	0	0	0	0
23	4604006	20	4604006	advance to suppliers / contractors - others	5141000	0	0	5141000
24	4605001	21	4605001	advances to others - permanent advances	0	0	0	0
25	4605002	22	4605002	advance to others - advance against grants	0	0	0	0
26	4605003	23	4605003	advance to others - advance against schemes	0	0	0	0
27	4605004	24	4605004	advance to e.e. Ph div	0	0	0	0
28	4605005	25	4605005	advance for dpr preparations	0	0	0	0
29	4605006	26	4605006	advance for health camp	0	0	0	0
				Total	21303363			21303363



QUARTER-2
1ST JULY TO 30TH SEPTEMBER

Sl No.	GL Code	Advance	Opening Balance as on 1-07-2017	Debit	Credit	Amount (Rs.)	
						Closing Balance 30-09-2017	Closing Balance as on 30-06-2017
4	4601004	festival advances	3146431	15030000	3091600	15084831	3146431
7	4601007	medical advances	19845377	100000	6000	19939377	19845377
11	4601011	advance to storekeeper	1739134	34061	450000	1323195	1739134
		Total-	24730942	15164061	3547600	36,347,403.00	
							0



			QUARTER-2			Annexure-C(III)
			1ST JULY TO 30TH SEPTEMBER			
Sl No	GL Code	Advance	Opening Balance	Debit	Credit	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
4	4601004	festival advances	3146431	15030000	3091600	15084831
5	4601005	food and ration advance	0	0	0	0
6	4601006	miscellaneous advances	210942	0	0	210942
7	4601007	medical advances	19845377	100000	6000	19939377
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
11	4601011	advance to storekeeper	1739134	34061	450000	1323195
12	4601012	advance to sanitary inspector	24300	0	0	24300
13	4601013	da advance	0	0	0	0
14	4601014	salary advance	0	0	0	0
15	4602001	employee provident fund loans	0	0	0	0
16	4602002	gpf advances	0	0	0	0
17	4603001	loans and advances to others	755527	0	0	755527
18	4604001	advance to suppliers and contractors public works/assets	13383200	0	0	13383200
19	4604002	advance to suppliers and contractors - stores/materials supply	0	0	0	0
20	4604003	advance to suppliers/contractors - materials advance to contractors	0	0	0	0
21	4604004	advance to suppliers/contractors - specific grants	0	0	0	0
22	4604005	advance to suppliers/ contractors- specific funds	0	0	0	0
23	4604006	advance to suppliers / contractors - others	5141000	0	0	5141000
24	4605001	advances to others - permanent advances	0	0	0	0
25	4605002	advance to others - advance against grants	0	0	0	0
26	4605003	advance to others - advance against schemes	0	0	0	0
27	4605004	advance to e.e. Ph div	0	0	0	0
28	4605005	advance for dpr preparations	0	0	0	0
29	4605006	advance for health camp	0	0	0	0
		Total				57650766



						Annexure-D
Statement of Liabilities for the half year ended 30/09/2017						
Ledger no.	SL.No	Particulars	Opening Balance as on 01/07/2017	DR	CR	Closing Balance as on 30/09/2017
3501003	1	Expenses Payable	264580	13540743	13540743	264580
3501107	2	Leave Salary Payable				
3501108	3	Revise Pay Arrear Payable	5285636	5951543	3522730	2856823
3502004	4	Service Tax Deductions/Recovery	95530	95530	0	-
3502005	5	Professional Tax Deduction	397553	662775	579700	314478
3502006	6	TDS- Employees	450182	1364200	1029150	115132
3502007	7	Deduction for Works Contract Tax	3750161	2138684	4135033	5746510
3502009	8	TDS- Contractors	2243287	8615520	12374551	6002318
3502023	9	Construction Cess Payable	29146689	2109203	8445875	35483361
3502024	10	Royalty Payable	6132115	0	3555962	9688077
3502025	11	Provident Fund Deductions - Contractors	38794324	0	694597	39488921
3502026	12	GIS Recovery	-310449		2250	-308199
		Total	86,249,608.00			99,652,001.00



Sl.	Date	Bill No	Trips	Qty In Ton	Rate	Amount	Annexure-F.
1	13/06/2017	21/17		2790.61	2432	6786764 PMR	V.NO 777 / DATE.17/7/17
2	13/06/2017	22/17		198.75	504	100170	
3	12/05/2017	17/17		2778.49	2432	6757288	
4	12/05/2017	18/17		213.28	504	107493.12	
TOTAL				5981.13		13751715.12	
5	01/05/2017	35/17-18		3707.97	2490	9232845 RAMKEY	V.NO776/ DATE . 17/7/17
				208.18	504	104923	
6	01/06/2017	36/17-18		3799.26	2490	9460157 RAMKEY	V.NO776 /DATE .17/7/17
				230.86	504	116353	
TOTAL				7946.27		18914278	
7	02/06/2017	JWO/BILL/2789/2017		3280.1	2485	8151048 JAGRUTI	V.NO 775 /DATE. 17/7/17
				662.56	504	333930	
8	03/05/2017	JWO/BILL/2749/2017		2811.845	2485	6987434.82 JAGRUTI	V.NO 775 / DATE 17/7/17
				273.96	504	138076	
9	02/06/2017	JWO/BILL/2790/2017		5251.1	2485	13048983 JAGRUTI	V.NO 774 / DATE 17/7/17
				698.6	504	352094	
10	03/05/2017	JWO/BILL/2750/2017		4919.168	2485	12224132 JAGRUTI	V.NO 774 / DATE . 17/7/17
				391.04	504	197084	
11	19/07/2017	JWO/BILL/2845/2017	1346		501	674346 JAGRUTI	V.NO 1334/DATE.26/9/17
12	19/07/2017	JWO/BILL/2844/2017	1217		501	609717 JAGRUTI	
13	19/07/2017	JWO/BILL/2843/2017	1274		501	638274 JAGRUTI	
14	19/07/2017	JWO/BILL/2842/2017	1079		501	540579 JAGRUTI	
15	19/07/2017	JWO/BILL/2841/2017	987		501	494487 JAGRUTI	
16	19/07/2017	JWO/BILL/2840/2017	1327		501	664827 JAGRUTI	
17	19/07/2017	JWO/BILL/2839/2017	1356		501	679356 JAGRUTI	
18	01/09/2017	JWO/BILL/2892/2017		6712.65	2485	16680935 JAGRUTI	V.NO 1272(I)/DATE. 23/9/2017
				450.46	504	227032	
19	17/08/2017	JWO/BILL/2880/2017		6539.381	2485	16250362 JAGRUTI	
				586.65	504	295672	
20	06/07/2017	JWO/BILL/2832/2017		5372.067	2485	13349586 JAGRUTI	
				529.12	504	266676	
21	01/09/2017	JWO/BILL/2891/2017		3984.04	2485	9900339 JAGRUTI	V.NO1272/DATE.23/9/2017
				541.95	504	273143	
22	17/08/2017	jwo/bill/2879/2017		3815.428	2485	9481339 JAGRUTI	
				785.96	504	396124	
23	06/07/2017	jwo/bill/2831/2017		2982.5757	2485	7412151 JAGRUTI	
				101.12	504	454164	
TOTAL				50689.77		120721890.8	
24	02/09/2017	30/17		3487.17	2432	8480797 PMR	V.NO1271/DATE.23/9/17
25	02/09/2017	31/17		369.3	504	186127 PMR	
26	05/08/2017	29/17		231.06	504	116454 PMR	



27	05/08/2017 28/17	3400	2432	8268800 PMR	
28	18/07/2017 25/17	3070.37	2432	7467140 PMR	
29	18/07/2017 26/17	292.27	504	147304 PMR	
	TOTAL	10850.17		24666622	
30	01/07/2017 37/2017-18	3609.96	2490	8988800 RAMKEY	V.NO.1273/DATE.23/09/17
		190.5	504	96012	
31	01/08/2017 38/2017-18	3953.8	2490	9844962 RAMKEY	
		474.21	504	239002	
32	01/09/2017 39/2017-18	3997.88	2490	9954721 RAMKEY	
		103.81	504	52320	
	TOTAL	12330.16		29175817	

	GARBAGE LIFTING	DRAIN DESILTING	TOTAL
PMR	37760789	657548.12	38418337.12
RAMKEY	47481485	608610	48090095
JAGRUTI	117787895.8	2933995	120721890.8



Statement showing receipt and disbursement of OAP by Axis Bank

SL No	District	Bank	Month	FY	EPO Amount	Disbursement Amount	Difference(undisbursed amount)
1	Khorda	Axis	May_12	FY_12 & 13	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	
04/07/2017	Pension payment	300,000.00	
12/07/2017	Pension payment	200,000.00	
13/07/2017	Pension payment	200,000.00	
15/07/2017	Pension payment	150,000.00	
18/07/2017	Pension payment	100,000.00	
05/08/2017	Pension payment	200,000.00	
08/08/2017	Pension payment	100,000.00	
11/08/2017	Pension payment	400,000.00	
	Total	1,650,000.00	



TDS Reconciliation Statement For the half year ended30th Septmber 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	July	347050	347050	-	347050	347050	-	10/08/2017	07/09/2017	32499
2	24Q	192B	August	345050	345050	-	345050	345050	-	14/09/2017	07/10/2017	36265
3	24Q	192B	September	337050	337050	-	337050	337050	-	07/10/2017	07/11/2017	42339
4	26Q	194C	July	3470200	3470200	-	3470200	3470200	-	05/08/2017	07/08/2017	32770
5	26Q	194J	July	4990	4990	-	4990	4990	-	05/08/2017	07/08/2017	46245
6	26Q	194C	July	1804529	1804529	-	1804529	1804529	-	05/08/2017	07/08/2017	46053
7	26Q	194C	July	29061	29061	-	29061	29061	-	03/08/2017	07/08/2017	36151
8	26Q	194C	August	1240556	1240556	-	1240556	1240556	-	06/09/2017	07/09/2017	40820
9	26Q	194C	August	21085	21085	-	21085	21085	-	06/09/2017	07/09/2017	40690
10	26Q	194C	August	595830	595830	-	595830	595830	-	06/09/2017	07/09/2017	41837
11	26Q	194C	August	685633	685633	-	685633	685633	-	05/09/2017	07/09/2017	33046
12	26Q	194J	September	108354	108354	-	108354	108354	-	27/09/2017	07/10/2017	00013
13	26Q	194C	September	4230566	4230566	-	4230566	4230566	-	07/10/2017	07/10/2017	52504
14	26Q	194C	September	1025473	1025473	-	1025473	1025473	-	07/10/2017	07/10/2017	52192
15	26Q	194J	September	138927	138927	-	138927	138927	-	07/10/2017	07/10/2017	51363
16	26Q	194J	September	6800	6800	-	6800	6800	-	07/10/2017	07/10/2017	51929



Annexure-I**STATEMENT FOR PROVIDENT FUND**

Month	EMPLOYER'S CONTRIBUTIO N	EMPLOYEE'S CONTRIBUTIO N	TOTAL	DATE OF DEPOSIT	E-PAYMENT REFERENCE NUMBER
Jul-17	552507	503805	1056312	17/08/2017	2170817504757
Aug-17	555318	506366	1061684	13/09/2017	2130917943132
Sep-17	550672	502133	1052805	24/10/2017	240181017000233

