

## BHUBANESWAR

### **THE BHUBANESWAR MUNICIPAL CORPORATION, HO BHUBANESWAR INTERNAL AUDIT REPORT FOR THE PERIOD 1<sup>st</sup> JANUARY, 2018 to 31<sup>th</sup> MARCH, 2018**

#### REPORT STATISTICS

1	Period Covered	1 <sup>st</sup> January, 2018 to 31 <sup>th</sup> March, 2018
2	Date of Commencement of Audit	02.04.2018
3	Date of Completion of Audit	30.04.218
4	Audit Team	1. CA. Sanjeet Patra (Partner) 2. Ch. J.P Nanda, (Audit Manager) 3. Kishor Ku. Sahoo, (CA Inter) 4. Tapas Ku. Mohanty (CA Inter)
5	Discussion held with	All the Departmental Head Concerned
6	Date of Issue of Report	02.05.2018

#### CONTENTS OF REPORT

Sl.No.	Particulars	Page Reference
1	Introduction	Page 3 to 4
2	Area Covered	Page 5 to 5
3	Executive Summary	Page 6 to 7
4	Detailed Observations	Page 8 to 21



## INTRODUCTION

It relates to the internal audit of Bhubaneswar Municipal Corporation for the quarter ended on 31<sup>st</sup> March 2018.

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 31<sup>st</sup> March 2018.

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

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

### More Specifically

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



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



**AREAS COVERED**

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





## 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 31.03.2018, 157 Bank accounts were in operation. Out of these bank accounts reconciliation for 34 bank accounts has been completed.	4	10
3.	Outstanding advances amounting to Rs.308.97 lakhs pending for recovery / adjustment.	6	10
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.460.17 Lakh pending payment/deposit.	12	12
7.	During the period under audit no Utilization certificate relating to grant receipt have been sent to Government.	14	12
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. 9657629. Further, the Corporation is yet to claim refund against TDS receivable amounting to Rs.7.11 lakhs. Details are available in corresponding observation.	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	18
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	19
16.	Outward liability of Goods and services tax amount Rs.17064 is deposited during the period. Details are available in corresponding observation.	25	19
17.	Collection From Market Section during the year Rs.360000.00 from 36 market place.	26	20
18.	During the year Rs.1165.00 lakh Grant has been received and utilised	27	20

#### DETAILED OBSERVATIONS:

WE have checked the records, books of accounts, documents and vouchers of Bhubaneswar Municipal Corporation for the quarter ended 31<sup>st</sup> March 2018. 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 book-keeping.

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

Separate Books of Accounts shall be maintained for each year.

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

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



## Observation#2: Books of accounts

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

- Cash-Book
- Bank Book
- Journal Book
- General Ledger and Sub-ledger; and
- Vouchers

*The cash book is maintained manually as well as in computer by the cashier and accountant. Bank book, journal book, general ledger and sub- ledgers are maintained by accountant in computer as well as manually. The vouchers are not prepared as per the format given in OMAR 2012. No receipt vouchers are prepared for the amount received in cash or through cheques. We have verified the vouchers for the quarter ended 31<sup>th</sup> March 2018. 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:-

- (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, Yatri Niwas, Kalyan Mandap, 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.*
- *Trade license 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 34 numbers of banks. The details of bank reconciliation statement are given in **Annexure-B(iii)**. Out of 157 bank accounts 21 bank accounts are non-withdrawal and the balance in the same accounts is zero at the end of the period. The details are placed in **Annexure B(ii)**.

#### Observation#5: Accounting of Expenditure

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

#### Observation#6: Advances

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

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

Advances laying unadjusted [Ref: <b>Annexure – C(i)</b> ]	Rs. 16.87lakhs
Advance extended without adjusting previous advance [Ref: <b>Annexure – C(ii)</b> ]	Rs .292.10lakhs
Consolidated advance position pending for adjustment [Ref: <b>Annexure – C(iii)</b> ]	Rs. 308.97 lakhs

*Details regarding old advances and instances where further advances are given without adjusting amounting to Rs.1687017.00 in Annexure-C(i) & Rs. 29210185.00 in C-(ii) respectively. The consolidated party wise detail of advances is given in Annexure C(iii) amounting Rs. 30897202.00.*



**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.460.17 lakh is lying outstanding. Out of this Rs. 3620295.00,&Rs. 19174464.00relating to Royalty payable and provident fund deduction- contractors respectively are lying unadjusted more than 6 months, this needs to be reconciled. Besides there is a debit balance of Rs.304479.00 relating to GIS recovery. This needs to be reconciled. The details of such outstanding liabilities are placed in **Annexure-D**.



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

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

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

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

#### Observation#13: Grants & Contributions

The corporation has maintained Grant Receipt and utilization register as per the format prescribed in OMAR-2012 (G-1). 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 to 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 are lying unutilized 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 w.e.f 6<sup>th</sup> Nov,2013 for a period of 7 years vide agreement No.-270 and 289 for package-III comprising of 13 wards and package-II comprising of 13 wards respectively. The agreed price for collection, storage & transportation of solid waste is Rs. 2485 per MT. and for drain Silt Rs.504.00 per MT. The payment made to the above agency during the period under audit is as follows:-

Name	Drain Silt	Garbage Lifting	Total
JAGRUTI	466583.00	7362782.00	73929365.00

2. **PMR**- BMC has engaged M/S PMR for Management of Solid Wastewef 6<sup>th</sup> Nov, 2013 for a period of 7 years vide agreement No.-271 for package-IV comprising of 14 wards. The agreed price for collection, storage & transportation of solid waste is Rs. 2432 per MT. and for drain Silt Rs.504.00 per MT The payment made to the above agency during the period under audit is as follows:-

Name	Drain Silt	Garbage Lifting	Total
PMR	103310.00	12956626.00	13059936.00



3. **RAMKY**- BMC has engaged M/S Ramky for Management of Solid Waste w.e.f 6<sup>th</sup> Nov, 2013 for a period of 7 years vide agreement No.-268 for package-I comprising of 12 wards. The agreed price for collection, storage & transportation of solid waste is Rs. 2490 per MT. and for drain Silt Rs.504.00 per MT.

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

Name	Drain Silt	Garbage Lifting	Total
RAMKY	186973.00	26092312.00	26279285.00

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

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

**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 31<sup>th</sup> March 2018.*



**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 data relating to money received towards grant for disbursements of pensions under IGNDP, MBPY, NFBS could not be produced before us for verification.

**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-F**. 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-G**.

**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. During audit it is observed that the ITR for the Financial Year 2015-16, 2016-17 & 2017-18 has been filed with Income Tax Authority but the ITR for the period from 2008-09 to 2014-15 has not been filed with the Income Tax Authority since the period of filing is over.



**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 when ever the funds relating to Harish Chandra Sahayata Yojona is exhausted the requisition for funds from H.O is being made through telephonic message without any written order.
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 maintained properly.

#### Observation#25: Goods and Services Tax

*We have verified the records and registers and challans relating to Goods and Services Tax. The details of such outward GST liabilities and deposits with challan details are placed in **Annexure-H**.*

It is being observed during audit of north zone and south zone that, GST amount is neither collected nor deposited on Trade License fee. Trade license are being issued without charging GST.

Further it is also observed that the input credit regarding GST is not being utilized against outward liability leads to revenue loss for BMC.

The chargeability of Goods and Services Tax on Trade License and No objection certificate for construction need to be reviewed with consulting expert.





#### Observation#26: Collection from Market Section

We have verified the records relating to the collection from Market Section of Bhubaneswar Municipal Corporation. Our observations are as follows

- Rent From Market Pryas is in dispute & High Court ordered that tenant Should Deposit Rs 10,000 to BMC. Out of 55 tenants 36 of them has deposited a sum of Rs.3,60,000 to BMC.
- Total Collection For the Months ie. January-Rs.1235165, February-Rs.3814981, March-Rs.8769993. But According to our observations it is very less with reference to The Fee Structure provided to us Ref.

#### Observation#27: Parking Tenders

- No GST & TCS has been Collected against collection of parking fees.
- According to the last Tender No. 4493 Dt. 08/02/2018 Out of total 79 Parking Locations 61 Locations were Auctioned but only 24 Bidder Participated. The tender has been awarded to 24 bidders only.

#### Observation#28: Grant Receipt and Utilised

During the year a sum of Rs.1165.00 Lakh has been received towards Grant in Aid against which Rs.1165.00 lakh has been utilized. The total expenditure comes to Rs.1178.70 lakh. The detail utilization statement is placed at **Annexure-1**



## ANNEXURE - A

Jan-18				
Sl. No	Voucher no.	Date	Amount	Observation
1	2021	09/01/2018	49,361.00	The type of vehicle has not been mentioned on the bill of following vehicles engaged for LSG day 2017 but the rate of hire charge has been mentioned at par with Inova & traversa. •OD02 AM 9417 •OD33 G 4776
2	2031	09/01/2018	81,000.00	• Paid to sri Bibudhendra Das advocate towards legal charges but no supporting bills are attached. • TDS has not been deducted from the bill.
3	2105	16/01/2018	3,182,692.00	The arear salary as per axis bank statement is Rs. 77,994 but as per voucher the amount is Rs 80,994 there is a difference of Rs 3,000 between voucher and statement of arear.
4	2124	18/01/2018	19,790.00	The excess amount of Rs 698 has been refunded for kalyan mandap booking.

Feb-18				
Sl. No	Voucher no.	Date	Amount	Observation
5	2235	08/02/2018	4,369,952.00	Paid to UFS Global Pvt Ltd. Towards processing fees but the bill is not available.
6	2301	23/02/2018	1,783,540.00	Reimbursement paid to the nine numbers of contractual doctores BMC Hospital but the list of Doctores and amount paid could not be produced us for verification.
7	2217	06/02/2018	494,039.00	Paid to Vikas BBSR towards realies of OSM cost of Ghatikia SUH under NULM, but the bill is not avaiible.

Mar-18				
Sl. No	Voucher no.	Date	Amount	Observation
8	2597	28/03/2018	326,000.00	Paid towards publication of advertismnt in 163 numbers news paper, magazine but there are no such supporting documents attached.
9	2499	31/03/2018	30,000.00	No Supporting for payment of Rs 30,000 towards purchase of stamp paper to Ashok kumar parida.
10	2495	21/03/2018	30,400.00	No Log books had attached to the voucher for consumption of fuel(236ltrs).
11	2493	21/03/2018	85,400.00	No Log books had attached to the voucher for consumption of fuel(1712ltrs).
12	2492	21/03/2018	24,400.00	No Log books had attached to the voucher for consumption of fuel(461ltrs).
13	2491	21/03/2018	42,000.00	No Log books had attached to the voucher for consumption of fuel(727ltrs).
14	2367	08/03/2018	109,800.00	No Log books had attached to the voucher for consumption of fuel(1571ltrs).
15	2366	08/03/2018	64,400.00	No Log books had attached to the voucher for consumption of fuel(671ltrs).
16	2365	08/03/2018	92,000.00	No Log books had attached to the voucher for consumption of fuel(1775ltrs).
17	2364	08/03/2018	24,400.00	No Log books had attached to the voucher for consumption of fuel(462ltrs).
18	2363	08/03/2018	36,800.00	No Log books had attached to the voucher for consumption of fuel(650ltrs).
19	2362	08/03/2018	15,500.00	No Log books had attached to the voucher for consumption of fuel(238ltrs).
20	2344	06/03/2018	24,400.00	No Log books had attached to the voucher for consumption of fuel(715ltrs).
21	2343	06/03/2018	24,400.00	No Log books had attached to the voucher for consumption of fuel(455ltrs).
22	2489	19/03/2018	75,234.00	No Supporting Electricity Bill attached to the statement.





21	2490	21/03/2018	300,156.00	No Supporting Electricity Bill attached to the statement.
24	2513	22/03/2018	3,610.00	Paid to MD Mojahid towards Kolkata tour but no hotel bill attached to the TA Bill for Rs 750
25	2379	13/03/2018	39,105.00	The duty slip for vehicle engaged is not attached with the bill. Hence exact hours for engagement of vehicle could not be ascertained.



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

Sl No	Bank Account Id	Bank Account Name	As Per Books 31/03/2018	As Per Bank Statement 31/03/2018	Difference	Whether Reconciled ? If Any Difference
1	1	AXIS -NO- Maha Jatra	0	Rs. 0.00	Rs. 0.00	NO
2	2	AXIS -NO- Sludge Pump	0	Rs. 0.00	Rs. 0.00	NO
3	3	AXIS -NO - Water Tanker	0	Rs. 0.00	Rs. 0.00	NO
4	4	AXIS -NO - Ambulance van	0	Rs. 0.00	Rs. 0.00	NO
5	5	AXIS -NO - Exavator , Tipper & Road Roller	0	Rs. 0.00	Rs. 0.00	NO
6	6	AXIS -NO - OMFED/OPELFED/Grou nd Rent	0	Rs. 0.00	Rs. 0.00	NO
7	7	AXIS -NO - User fee	Rs. 71,602.00	Rs. 71,602.00	Rs. 0.00	NO
8	8	AXIS -NO - Parking	Rs. 2,441,402.00	Rs. 0.00	Rs. 2,441,402.00	YES
9	9	AXIS -NO - Shopping Complex/ Mall Rent	0	Rs. 0.00	Rs. 0.00	NO
10	10	AXIS -NO - Rent from office Building	0	Rs. 0.00	Rs. 0.00	NO
11	11	AXIS -NO - Mutation Fees	0	Rs. 0.00	Rs. 0.00	NO
12	12	AXIS -NO - Road Cutting	0	Rs. 0.00	Rs. 0.00	NO
13	13	AXIS -NO - Staff/Slum Quarters	0	Rs. 0.00	Rs. 0.00	NO
14	14	AXIS -NO - Tender paper	Rs. 134,800.00	Rs. 117,800.00	Rs. 17,000.00	YES
15	15	AXIS -NO - Slaughter House	0	Rs. 0.00	Rs. 0.00	NO
16	16	AXIS -NO- Tax On cart & Carriage	0	Rs. 0.00	Rs. 0.00	NO
17	17	AXIS -NO - Cycle, Rickshaw & Rickshaw Tax	0	Rs. 0.00	Rs. 0.00	NO
18	18	AXIS -NO - Dogs / Animal Tax	0	Rs. 0.00	Rs. 0.00	NO
19	19	AXIS -NO - Penalty/Fine	0	Rs. 0.00	Rs. 0.00	NO
20	20	AXIS -NO- U/s 307/Hawking	0	Rs. 0.00	Rs. 0.00	NO
21	21	AXIS -NO - Market Toll/Market Rent	Rs. 2,341.00	Rs. 2,341.00	Rs. 0.00	NO
22	22	AXIS -NO - Kine House	0	Rs. 0.00	Rs. 0.00	NO
23	23	AXIS -NO - Kalyan Mandap	0	Rs. 0.00	Rs. 0.00	NO
24	24	AXIS -NO - Working Women's Hostel	0	Rs. 0.00	Rs. 0.00	NO
25	25	AXIS -NO - Jatri Nivas	0	Rs. 0.00	Rs. 0.00	NO
26	26	AXIS -NO - Marriage Fee	0	Rs. 0.00	Rs. 0.00	NO
27	27	AXIS -NO - PRET	0	Rs. 0.00	Rs. 0.00	NO
28	28	AXIS -NO - Vending Zone	0	Rs. 0.00	Rs. 0.00	NO
29	29	AXIS -NO - Express Cleaning	Rs. 0.17	Rs. 0.17	Rs. 0.00	NO





30	30	AXIS -NO - Crematorium	0	Rs. 0.00	Rs. 0.00	NO
31	31	AXIS -NO - Sale of Scrap	0	Rs. 0.00	Rs. 0.00	NO
32	32	AXIS -NO - Recovery	0	Rs. 0.00	Rs. 0.00	NO
33	33	AXIS -NO - Sales of Vehicle & Other office equipment	Rs. 0.33	Rs. 0.33	Rs. 0.00	NO
34	34	AXIS -NO-Users Fees From Hospital	0	Rs. 0.00	Rs. 0.00	NO
35	35	AXIS -NO-Others	0	Rs. 0.00	Rs. 0.00	NO
36	36	AXIS -NO-Holding Tax	Rs. 13,813,693.00	Rs. 8,864,890.00	Rs. 4,948,803.00	YES
37	37	AXIS -NO-Licence Fees	Rs. 3,088,506.00	Rs. 3,021,606.00	Rs. 66,900.00	YES
38	38	AXIS -NO-Rent & Advertisement	Rs. 34,106,560.00	Rs. 9,897,680.00	Rs. 24,208,880.00	YES
39	39	AXIS -NO-Entertainment Tax/Public Resort	0	Rs. 0.00	Rs. 0.00	NO
40	40	AXIS -NO-Registration Fees of Contractors	0	Rs. 0.00	Rs. 0.00	NO
41	41	AXIS -NO-NOC for peripheral Development Charges	0	Rs. 0.00	Rs. 0.00	NO
42	42	AXIS -NO-Bindusagar Lake	0	Rs. 0.00	Rs. 0.00	NO
43	43	AXIS -NO-EMD	Rs. 266,899.00	Rs. 8,200.00	Rs. 258,699.00	YES
44	44	AXIS -NO-Funeral Van Service	0	Rs. 0.00	Rs. 0.00	NO
45	45	AXIS -NO-Other Recovery of cost of Materials	0	Rs. 0.00	Rs. 0.00	NO
46	46	AXIS -NO-City Bus Service	0	Rs. 0.00	Rs. 0.00	NO
47	47	AXIS -NO-Civil Works	0	Rs. 0.00	Rs. 0.00	NO
48	48	AXIS -NO-ISD	0	Rs. 0.00	Rs. 0.00	NO
49	49	AXIS- No-Plantation	0	Rs. 0.00	Rs. 0.00	NO
50	50	AXIS -NO-Electrical Works	0	Rs. 0.00	Rs. 0.00	NO
51	51	AXIS -NO-MISCELLANEOUS REVENUE COLLECTION	0	Rs. 0.00	Rs. 0.00	NO
52	53	NGB-Savings Bank Account	Rs. 47,826,154.58	Rs. 58,365,833.58	-Rs. 10,539,679.00	YES
53	54	HDFC-Hospital User Fee-Saving A/C	Rs. 1,462,299.50	Rs. 1,450,729.50	Rs. 11,570.00	YES
54	55	SBI-Savings Bank Account	Rs. 1,925,928.92	Rs. 1,925,928.92	Rs. 0.00	NO
55	56	SBI-Hospital- Saving A/C- 2638	Rs. 363,129.01	Rs. 363,129.01	Rs. 0.00	NO
56	57	PNB-Savings Bank Account	Rs. 3,378,203.00	Rs. 3,378,203.00	Rs. 0.00	NO
57	58	AXIS -Saving A/C-NULM	Rs. 23,420,065.74	Rs. 23,420,065.74	Rs. 0.00	NO
58	59	AXIS-BSUP	93,880,337.75	Rs. 93,943,337.75	-Rs. 63,000.00	YES
59	60	UCO-Savings Bank Account	Rs. 192,430.00	Rs. 192,430.00	Rs. 0.00	NO



60	61	AXIS-CENSUS CA Bank Account	Rs. 2,409,323.00	Rs. 2,533,187.00	-Rs. 123,864.00	YES
61	65	AXIS -Saving A/C- Depository - Cum - NOC	Rs. 182,741,772.00	Rs. 182,741,772.00	Rs. 0.00	NO
62	66	NGB-Savings Bank Account	Rs. 1,939,090.94	Rs. 1,939,090.94	Rs. 0.00	NO
63	67	NGB-Savings Bank Account	Rs. 5,209,001.60	Rs. 5,209,001.60	Rs. 0.00	NO
64	70	Bank of Baroda-Savings Bank Account	Rs. 390,504.00	Rs. 390,504.00	Rs. 0.00	NO
65	71	BMC/P.L A/C (Treasury)	Rs. 537,888,458.18	Rs. 537,888,458.18	Rs. 0.00	NO
66	72	SBI-Pension Savings Bank Account	Rs. 719,381.12	Rs. 719,381.12	Rs. 0.00	NO
67	73	SBI- Bapuji Nagar- Current Account	Rs. 22,815.50	Rs. 22,815.50	Rs. 0.00	NO
68	76	SBI- SB Account-RKS-Old Town	Rs. 782.00	Rs. 168,872.00	-Rs. 168,090.00	YES
69	77	AXIS - Bank Savings Bank Account	Rs. 20,650.00	Rs. 20,650.00	Rs. 0.00	NO
70	79	Andhra Bank-Savings Bank Account	Rs. 2,129,758.00	Rs. 2,129,758.00	Rs. 0.00	NO
71	81	SBI-NUHM-Quality Assurance Fund	Rs. 540,480.50	Rs. 584,902.50	-Rs. 44,422.00	YES
72	82	AXIS -Old Age Pension-Saving Bank Account	Rs. 148,665,206.75	Rs. 148,668,206.75	-Rs. 3,000.00	NO
73	83	AXIS -R A Y- Saving Bank Account	Rs. 46,263.46	Rs. 45,867.46	Rs. 396.00	NO
74	84	OGB-SJSRY- Saving Bank Account	Rs. 5,057,105.29	Rs. 5,057,105.29	Rs. 0.00	NO
75	85	NGB-CPF- Saving Bank Account	Rs. 2,252,714.45	Rs. 2,275,419.45	-Rs. 22,705.00	YES
76	86	ALLAHABAD BANK-SHASU	Rs. 5,596,271.00	Rs. 5,596,271.00	Rs. 0.00	NO
77	87	UCO-Secretariat Branch	Rs. 1,435,099.28	Rs. 1,435,099.28	Rs. 0.00	NO
78	91	OGB- NSDP-Saving Bank Account	Rs. 1,572,054.60	Rs. 1,572,054.60	Rs. 0.00	NO
79	92	OGB- VAMBAY-Saving Bank Account	Rs. 12,560,211.60	Rs. 12,560,211.60	Rs. 0.00	NO
80	93	OGB- BSY-Saving Bank Account	Rs. 116,843.60	Rs. 116,843.60	Rs. 0.00	NO
81	94	OGB- Old Age Pension-Saving Bank Account	Rs. 180,220.90	Rs. 180,220.90	Rs. 0.00	NO
82	96	OGB-Saving Bank Account	Rs. 3,356,125.60	Rs. 3,356,125.60	Rs. 0.00	NO
83	97	OGB-Incentive for SJSRY-Saving Bank Account	Rs. 4,089,889.60	Rs. 4,089,889.60	Rs. 0.00	NO
84	98	Bank of India-Saving Bank Account	Rs. 95,605.00	Rs. 95,605.00	Rs. 0.00	NO
85	101	AXIS-Savinf A/C-Project Implementation Unit	Rs. 601,186.00	Rs. 601,186.00	Rs. 0.00	NO
86	104	OGB-CPF Interest	Rs. 1,980,000.00	Rs. 1,980,000.00	Rs. 0.00	NO
87	105	United Bank of India (SRC Grant Fund)	Rs. 2,522,330.00	Rs. 2,522,330.00	Rs. 0.00	NO
88	111	BMC/Bank of Baroda - Ganga Nagar-Hospital	Rs. 77,758.00	Rs. 77,758.00	Rs. 0.00	NO





89	112	BMC-OGB-Public Information Officer	Rs. 88,728.00	Rs. 88,728.00	Rs. 0.00	NO
90	113	AXIS -NO - IPG Collection	Rs. 6,722,078.83	Rs. 6,722,078.83	Rs. 0.00	NO
91	114	AXIS -NO-Direct Debit Collection	Rs. 1,559,296.00	Rs. 1,559,296.00	Rs. 0.00	NO
92	115	AXIS -NO-SOLAR CITY PROGRAMME	Rs. 282,941.00	Rs. 282,941.00	Rs. 0.00	NO
93	117	Axis-Prime Ministers Awas Yojana	Rs. 10,204.00	Rs. 10,204.00	Rs. 0.00	NO
94	120	AXIS -Low Cost Sanitation	Rs. 44,626,979.46	Rs. 44,626,979.46	Rs. 0.00	NO
95	121	AXIS -Online Planning	Rs. 7,049,528.00	Rs. 7,049,528.00	Rs. 0.00	NO
96	122	Axis-Project Saman	Rs. 26,929,292.00	Rs. 26,929,292.00	Rs. 0.00	NO
97	126	AXIS-NRHM-6567	Rs. 5,445,814.00	Rs. 5,445,814.00	Rs. 0.00	NO
98	129	AXIS BANK NMMP PROJECT	Rs. 2,530,017.00	Rs. 2,530,017.00	Rs. 0.00	NO
99	130	Axis-Land acquisition	Rs. 631,152,794.00	Rs. 631,152,794.00	Rs. 0.00	NO
100	136	HDFC BANK -Planning Govt office	Rs. 2,526,955.52	Rs. 2,209,429.52	Rs. 317,526.00	YES
101	139	Axis Bank-BUS PROCUREMENT FOR BPTSL	Rs. 739,741.00	Rs. 739,741.00	Rs. 0.00	NO
102	140	Axis bank-Bindu Sagar Development Fund	Rs. 3,476.00	Rs. 3,476.00	Rs. 0.00	NO
103	141	Axis Bank-MISCELLANIOUS FUND	Rs. 340,137,755.55	Rs. 340,137,755.55	Rs. 0.00	NO
104	142	ICICI-Solid Waste Fund	Rs. 18,843.00	Rs. 18,843.00	Rs. 0.00	
105	143	AXIS BANK-Construction Cess	Rs. 6,153,483.40	Rs. 3,916,250.40	Rs. 2,237,233.00	YES
106	145	Canara Bank-Bapuji Nagar	Rs. 72,007,839.00	Rs. 72,007,839.00	Rs. 0.00	NO
107	151	Misc Fund	Rs. 275,849,300.20	Rs. 275,849,300.20	Rs. 0.00	
108	152	Axis-Smart City BMC	Rs. 5,857,075.00	Rs. 5,857,075.00	Rs. 0.00	NO
109	154	SBI-Old Town-AMRUT	Rs. 98,124.00	Rs. 98,124.00	Rs. 0.00	NO
110	160	AXIS-National Family Benefit Scheme (NFBS)	Rs. 74,891.00	Rs. 274,891.00	-Rs. 200,000.00	YES
111	161	Rangamatia Project -Ray	Rs. 112,366,363.00	Rs. 112,366,363.00	Rs. 0.00	NO
112	162	Bank of India Ashok Nagar	Rs. 6,874,289.00	Rs. 6,874,289.00	Rs. 0.00	NO
113	166	HDFC-Swachha Bharat Mission	Rs. 135,180,798.00	Rs. 135,028,641.00	Rs. 152,157.00	YES
114	167	Axis Bank-Aahar Grant	Rs. 11,941,329.00	Rs. 11,958,969.00	-Rs. 17,640.00	YES
115	169	HDFC-Vivekananda Marg	Rs. 34,574,206.40	Rs. 34,260,711.40	Rs. 313,495.00	YES
116	171	Axis-Harish Chandra Sahayata	Rs. 204,304.00	Rs. 204,304.00	Rs. 0.00	NO
117	172	Axis-Mandap Basti	Rs. 21,163,789.00	Rs. 21,163,789.00	Rs. 0.00	NO
118	173	MSW Primary collection & transportation A/C	Rs. 7,380,407.00	Rs. 7,380,407.00	Rs. 0.00	NO
119	174	ICICI-CMR Fund	Rs. 1,546,497.00	Rs. 1,546,497.00	Rs. 0.00	NO
120	175	ICICI-SB-OSDMF	Rs. 1,115,843.00	Rs. 1,115,843.00	Rs. 0.00	NO



121	176	AXIS-Hudco CSR Grant	Rs. 6,796,889.00	Rs. 6,796,889.00	Rs. 0.00	NO
122	177	Axis-Swachha Bharat Mission	Rs. 66,548,471.00	Rs. 66,548,471.00	Rs. 0.00	NO
123	178	HDFC-Vivekananda Marg	Rs. 33,078,968.00	Rs. 32,882,126.00	Rs. 196,842.00	YES
124	179	HDFC-Vivekananda marg	Rs. 1,850,542.00	Rs. 1,834,708.00	Rs. 15,834.00	YES
125	180	OUIDF Funding-Slaughter House	Rs. 391,633.00	Rs. 391,633.00	Rs. 0.00	NO
126	181	HDFC-Vivekananda Marg-BSUP	Rs. 22,853,069.00	Rs. 22,629,870.00	Rs. 223,199.00	YES
127	184	AXIS-JnNURM-Challenge Fund	Rs. 12,022,358.00	Rs. 12,022,358.00	Rs. 0.00	NO
128	185	Axis-City Health Officer	Rs. 6,422.09	Rs. 6,422.09	Rs. 0.00	NO
129	188	HDFC-BMC-Public Toilet	Rs. 855,466.00	Rs. 847,634.00	Rs. 7,832.00	YES
130	189	AXIS-ESCROW Account	Rs. 14,442,000.00	Rs. 14,442,000.00	Rs. 0.00	NO
131	190	HDFC-CMMO-BMC Hospital	Rs. 134,227.00	Rs. 167,207.00	-Rs. 32,980.00	YES
132	195	HDFC-Rahagiri Sponsorship Fee	Rs. 17,036.50	Rs. 16,890.50	Rs. 146.00	YES
133	196	HDFC-Smart City	Rs. 3,336,828.00	Rs. 3,308,277.00	Rs. 28,551.00	YES
134	198	Axis-DY COMMISSIONER SOUTH WEST ZONE	Rs. 106,408.00	Rs. 107,308.00	-Rs. 900.00	YES
135	199	AXIS-DY COMMISSIONER NORTH ZONE	Rs. 156,755.00	Rs. 156,755.00	Rs. 0.00	NO
136	200	AXIS-DY COMMISSIONER SOUTH EAST ZONE	Rs. 96,540.00	Rs. 96,540.00	Rs. 0.00	NO
137	201	Axis-Transit Shelter	Rs. 27,721,492.00	Rs. 29,361,492.00	-Rs. 1,640,000.00	YES
138	202	Axis-Corporation Fund	Rs. 407,119,824.48	Rs. 408,455,314.48	-Rs. 1,335,490.00	YES
139	220	Axis-Meat Market-Unit-IV	Rs. 42,460.00	Rs. 42,460.00	Rs. 0.00	NO
140	221	Axis-Meat Market at Ghatikia	Rs. 30,248.00	Rs. 30,248.00	Rs. 0.00	NO
141	222	Axis-water Bodies	Rs. 103,554,449.00	Rs. 103,554,449.00	Rs. 0.00	NO
142	232	AXIS-SBM(URBAN)-North Zone	Rs. 9,845,718.00	Rs. 9,845,718.00	Rs. 0.00	NO
143	233	AXIS-SBM(URBAN)-South East Zone	Rs. 1,302,205.00	Rs. 1,302,205.00	Rs. 0.00	NO
144	234	AXIS-SBM(URBAN)-South West Zone	Rs. 7,726,165.00	Rs. 7,726,165.00	Rs. 0.00	NO
145	235	Axis-SWZ-Harischandra Sahayata	Rs. 130,422.00	Rs. 133,422.00	-Rs. 3,000.00	YES
146	236	Axis-SEZ-Harischandra Sahayata	Rs. 203,027.00	Rs. 206,027.00	-Rs. 3,000.00	YES
147	237	Axis-NZ-Harischandra Sahayata	Rs. 55,185.00	Rs. 55,185.00	Rs. 0.00	NO
148	238	Nagar Kala Sanskruti Sangha	Rs. 301,784.00	Rs. 301,784.00	Rs. 0.00	NO
149	239	City Solid Waste Management Fund	Rs. 5,243,422.00	Rs. 5,243,422.00	Rs. 0.00	NO
150	240	AXIS-NZ-CMRF	Rs. 418,886.00	Rs. 443,886.00	-Rs. 25,000.00	YES





151	241	Chief Ministers Relief Fund-SEZ	Rs. 57,655.00	Rs. 77,655.00	-Rs. 20,000.00	YES
152	242	Chief Ministers Relief Fund-SWZ	Rs. 350,301.00	Rs. 350,301.00	Rs. 0.00	NO
153	243	Axis-COMPRESSIVE INFRASTRUCTURE DEVELOPMENT FUND(CIDF)	Rs. 6,975,610.00	Rs. 6,908,010.00	Rs. 67,600.00	NO
154	244	Bank of Baroda-Main	Rs. 60,000,000.00	Rs. 60,000,000.00	Rs. 0.00	NO
155	246	UNITED BANK OF INDIA-KIIT	Rs. 2,000,000.00	Rs. 2,000,000.00	Rs. 0.00	NO
156	247	Allahabad Bank-Old Station Square	Rs. 7,999,852.00	Rs. 7,999,852.00	Rs. 0.00	NO
157	249	HDFC-Misc-NUHM	Rs. 23,209.00	Rs. 25,000.00	-Rs. 1,791.00	YES



**QUARTER-4****ANNEXURE - B(ii)****STATEMENT OF ACCOUNTS FOR WHICH BANKS has not been operated since one year.**

Sl.No.	Bank Account Id	Bank Account Name	Opening Balance	Debit	Credit	Closing Balance
1	5	AXIS -NO - Exavator ,Tipper & Road Roller	0	0	0	0
2	6	AXIS -NO - OMFED/OPELFED/Ground Rent	0	0	0	0
3	15	AXIS -NO - Slaughter House	0	0	0	0
4	16	AXIS -NO- Tax On cart & Carriage	0	0	0	0
5	17	AXIS -NO - Cycle, Rickshaw & Rickshaw Tax	0	0	0	0
6	18	AXIS -NO - Dogs / Animal Tax	0	0	0	0
7	19	AXIS -NO - Penalty/Fine	0	0	0	0
8	24	AXIS -NO - Working Women's Hostel	0	0	0	0
9	26	AXIS -NO - Marriage Fee	0	0	0	0
10	27	AXIS -NO - PRET	0	0	0	0
11	28	AXIS -NO - Vending Zone	0	0	0	0
12	31	AXIS -NO - Sale of Scrap	0	0	0	0
13	34	AXIS -NO-Users Fees From Hospital	0	0	0	0
14	39	AXIS -NO-Entertainment Tax/Public Resort	0	0	0	0
15	42	AXIS -NO-Bindusagar Lake	0	0	0	0
16	44	AXIS -NO-Funeral Van Service	0	0	0	0
17	45	AXIS -NO-Other Recovery of cost of Materials	0	0	0	0
18	46	AXIS -NO-City Bus Service	0	0	0	0
19	47	AXIS -NO-Civil Works	0	0	0	0
20	49	AXIS- No-Plantation	0	0	0	0
21	50	AXIS -NO-Electrical Works	0	0	0	0





# Bank Reconciliation Statements

BANK ACCOUNT ID -8  
AXIS -NO - Parking /911020002959741

Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			2,441,402.00
Less:- Cheque Deposited but not reflected in bank statement			
Date	Cheque No.	Amount	
31/03/2018	573596	150000	
31/03/2018	624160	80000	
31/03/2018	624158	70000	
31/03/2018	656254	700000	
31/03/2018	92352	420000	
31/03/2018	92351	293801	
31/03/2018	656256	63742	
31/03/2018	501092	50000	
31/03/2018	582673	100000	
31/03/2018	624161	500000	
31/03/2018	494	13859	
Total			2,441,402.00
Balance as per Bank Statement as at 31.03.2018			0.00

BANK ACCOUNT ID -14  
AXIS -NO - Tender Paper /911020002964484

Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			134,800.00
Less:- Cheque Deposited but not reflected in bank statement			
Date	Cheque No.	Amount	
08/03/2018	1346	6000	
08/03/2018	1345	6000	
31/03/2018	624144	5000	
Total			17,000.00
Balance as per Bank Statement as at 31.03.2018			117,800.00

BANK ACCOUNT ID -36  
AXIS -NO - Holding Tax /910020041705328

Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			13,813,693.00
Less:- Cheque Deposited but not reflected in bank statement			
Date	Cheque No.	Amount	
23/03/2018	332384	22948	
31/03/2018	370269	49214	
31/03/2018	562078	138255	
31/03/2018	789776	14318	
31/03/2018	141297	5400	
31/03/2018	874577	501920	
31/03/2018	738622	53368	
31/03/2018	185	18856	
31/03/2018	186	44594	
31/03/2018	1601	44594	



31/03/2018	13748	11440	
31/03/2018	17477	32084	
31/03/2018	1602	89880	
31/03/2018	46647	32880	
31/03/2018	248	107428	
31/03/2018	781517	16704	
31/03/2018	72394	13596	
31/03/2018	782888	17380	
31/03/2018	316	24992	
31/03/2018	31105	2184	
31/03/2018	51565	2032	
31/03/2018	71	65364	
31/03/2018	514120	38866	
31/03/2018	328985	34520	
31/03/2018	779185	43428	
31/03/2018	379206	51790	
31/03/2018	997005	38213	
31/03/2018	76040	1179948	
31/03/2018	526668	65114	
31/03/2018	2904	331998	
31/03/2018	765249	16410	
31/03/2018	311865	351261	
31/03/2018	85403	1441644	
31/03/2018	882569	46180	
	Total	4,948,803.00	
Balance as per Bank Statement as at 31.03.2018		8,864,890.00	

BANK ACCOUNT ID -37 AXIS -NO - Licence Fees / 910020041706507			
Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			3,088,506.00
Less:- Cheque Deposited but not reflected in bank statement			
Date	Cheque No.	Amount	
09/03/2018	5806	9000	
23/03/2018	29348	3000	
31/03/2018	10825	4000	
31/03/2018	724575	4500	
31/03/2018	956388	3700	
31/03/2018	879501	2200	
31/03/2018	24774	1500	
31/03/2018	994484	12000	
31/03/2018	922683	4500	
31/03/2018	956589	2500	
31/03/2018	24773	1500	
31/03/2018	26068	2000	
31/03/2018	367276	2000	
31/03/2018	994486	9200	
31/03/2018	419	3000	
31/03/2018	664907	2300	
	Total	66,900.00	
Balance as per Bank Statement as at 31.03.2018			3,021,606.00





**BANK ACCOUNT ID -38**  
**AXIS -NO-Rent & Advertisement / 910020041707391**

Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			34,106,560.00
Less: Cheque Deposited but not reflected in bank statement			
Date	Cheque No.	Amount	
09/03/2018	85366	99170	
29/03/2018	841217	500000	
29/03/2018	935425	7000000	
31/03/2018	913888	100000	
31/03/2018	913846	84000	
31/03/2018	564863	116000	
31/03/2018	862548	100000	
31/03/2018	223971	2864800	
31/03/2018	572282	480970	
31/03/2018	713863	179900	
31/03/2018	98230	107900	
31/03/2018	223972	854600	
31/03/2018	223961	200000	
31/03/2018	7613	3175745	
31/03/2018	7381	99100	
31/03/2018	771055	156250	
31/03/2018	771054	211750	
31/03/2018	1332	300000	
31/03/2018	2332	84100	
31/03/2018	2333	100000	
31/03/2018	48	189626	
31/03/2018	466892	80000	
31/03/2018	97461	400000	
31/03/2018	893330	316900	
31/03/2018	556317	400000	
31/03/2018	512156	500000	
31/03/2018	935438	2839355	
31/03/2018	335669	13200	
31/03/2018	276592	63100	
31/03/2018	512166	31960	
31/03/2018	512165	76060	
31/03/2018	502183	125250	
31/03/2018	922689	9820	
31/03/2018	135432	209280	
31/03/2018	550630	13300	
31/03/2018	49640	24100	
31/03/2018	125565	3500	
31/03/2018	821	15220	
31/03/2018	935423	1636404	
31/03/2018	566629	447520	
		Total	24,208,880.00
Balance as per Bank Statement as at 31.03.2018			9,897,680.00



**BANK ACCOUNT ID -43**  
**AXIS -NO-EMD-911020014377120**

Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			266,899.00
Less:- Cheque Deposited but not reflected in bank statement			
Date	Cheque No.	Amount	
31/03/2018	624145	258699	
	Total		258,699.00
Balance as per Bank Statement as at 31.03.2018			8,200.00

**BANK ACCOUNT ID -53**  
**NGB-481**

Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			47,826,154.58
Add:- Cheque issued but not reflected in bank statement			
Date	Cheque No.	Amount	
19/03/2018	355302	1047327	
19/03/2018	355302	551349	
28/03/2018	355315	15250	
28/03/2018	355314	124397	
28/03/2018	355303	945663	
28/03/2018	355305	2187591	
28/03/2018	355306	358525	
28/03/2018	355308	778968	
28/03/2018	355309	1207443	
28/03/2018	355310	961478	
28/03/2018	355311	655271	
28/03/2018	355312	470327	
28/03/2018	355313	203385	
29/03/2018	355316	1026705	
31/03/2018	355320	2000	
31/03/2018	355319	4000	
	Total		10,539,679.00
Balance as per Bank Statement as at 31.03.2018			58,365,833.58

**BANK ACCOUNT ID -54**  
**HDFC-User Fee-50100128452531**

Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			1,462,299.50
Less: Interest Received but not credited till 31.03.18			
	Bank Interest	11570	
	Total		11,570.00
Balance as per Bank Statement as at 31.03.2018			1,450,729.50





**BANK ACCOUNT ID -59**  
**AXIS-BSUP-911010035451431**

Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			
Add:- Cheque issued but not reflected in bank statement			93,880,337.75
Date	Cheque No.	Amount	
26/03/2018	21583	21000	
26/03/2018	21582	21000	
26/03/2018	21581	21000	
	Total		63,000.00
Balance as per Bank Statement as at 31.03.2018			93,943,337.75

**BANK ACCOUNT ID -61**  
**AXIS-CENSUS-910020028212962**

Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			
Add:- Cheque issued but not reflected in bank statement			2,409,323.00
Date	Cheque No.	Amount	
27/03/2018	52264	123864	
	Total		123,864.00
Balance as per Bank Statement as at 31.03.2018			2,533,187.00

**BANK ACCOUNT ID -76**  
**OLD TOWN SBI-RKS-32023616164**

Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			782.00
Add:- Cheque issued but not reflected in bank statement			
Date	Cheque No.	Amount	
29/03/2018	386868	10000	
31/03/2018	386869	32568	
31/03/2018	386871	53420	
31/03/2018	386872	39200	
31/03/2018	386873	28672	
31/03/2018	386874	4230	
	Total		168,090.00
Balance as per Bank Statement as at 31.03.2018			168,872.00

**BANK ACCOUNT ID -81**  
**SBI-NUHM-Quality Assurance-36535253118**

Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			540,480.50
Add:- Cheque issued but not reflected in bank statement			
Date	Cheque No.	Amount	
31/03/2018	PFMS	44422	
	Total		44,422.00
Balance as per Bank Statement as at 31.03.2018			584,902.50



BANK ACCOUNT ID -85 NGB-CPF-SB-587			
Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			2,252,714.45
Add:- Cheque issued but not reflected in bank statement			
Date	Cheque No.	Amount	
14/03/2018	235929	22705	
	Total		22,705.00
Balance as per Bank Statement as at 31.03.2018			2,275,419.45

BANK ACCOUNT ID -136 HDFC-Planning-50200020531742			
Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			2,526,955.52
Less:- Cheque Deposited but not reflected in bank statement			
Date	Cheque No.	Amount	
31/03/2018	973709	317526	
	Total		317,526.00
Balance as per Bank Statement as at 31.03.2018			2,209,429.52

BANK ACCOUNT ID -143 Axis-CWWC-916010035169124			
Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			6,153,483.40
Less:- Cheque Deposited but not reflected in bank statement			
Date	Cheque No.	Amount	
29/03/2018	635358	114193	
30/03/2018	348531	2123040	
	Total		2,237,233.00
Balance as per Bank Statement as at 31.03.2018			3,916,250.40

BANK ACCOUNT ID -160 AXIS-National Family Benefit Scheme (NFBS) / 912010029310167			
Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			74,891.00
Add:- Cheque issued but not reflected in bank statement			
Date	Cheque No.	Amount	
06/03/2018	100150	20000	
06/03/2018	100158	20000	
06/03/2018	100152	20000	
06/03/2018	100159	20000	
06/03/2018	100149	20000	
06/03/2018	100155	20000	
06/03/2018	100154	20000	
06/03/2018	100156	20000	
06/03/2018	100151	20000	





06/03/2018	100157	20000	
		Total	200,000.00
Balance as per Bank Statement as at 31.03.2018			274,891.00

BANK ACCOUNT ID -166 HDFC-SBM-5010066231511			
Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			135,180,798.00
Less: Interest Received but not credited till 31.03.18			
	Bank Interest	152157	
	Total		152,157.00
Balance as per Bank Statement as at 31.03.2018			135,028,641.00

BANK ACCOUNT ID -167 AXIS-Aahar-916010016567024			
Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			11,941,329.00
Add:- Cheque issued but not reflected in bank statement			
	Date	Cheque No.	Amount
	26/02/2018	21361	17640
		Total	17,640.00
Balance as per Bank Statement as at 31.03.2018			11,958,969.00

BANK ACCOUNT ID -169 HDFC-50100043528626			
Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			34,574,206.40
Less: Interest Received but not credited till 31.03.18			
	Bank Interest	313495	
	Total		313,495.00
Balance as per Bank Statement as at 31.03.2018			34,260,711.40

BANK ACCOUNT ID -178 HDFC-50100067009271			
Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			33,078,968.00
Less: Interest Received but not credited till 31.03.18			
	Bank Interest	196842	
	Total		196,842.00
Balance as per Bank Statement as at 31.03.2018			32,882,126.00



BANK ACCOUNT ID -179 HDFC-50100066231534				
Particulars				Amount as on 31-03-2018
				(in Rs)
Balance as per Bank Book as at 31.03.2018				1,850,542.00
Less: Interest Received but not credited till 31.03.18				
		Bank Interest	15834	
		Total		15,834.00
Balance as per Bank Statement as at 31.03.2018				1,834,708.00

BANK ACCOUNT ID -181 HDFC-50100066231521				
Particulars				Amount as on 31-03-2018
				(in Rs)
Balance as per Bank Book as at 31.03.2018				22,853,069.00
Less: Interest Received but not credited till 31.03.18				
		Bank Interest	223199	
		Total		223,199.00
Balance as per Bank Statement as at 31.03.2018				22,629,870.00

BANK ACCOUNT ID -188 HDFC-50100066231508				
Particulars				Amount as on 31-03-2018
				(in Rs)
Balance as per Bank Book as at 31.03.2018				855,466.00
Less: Interest Received but not credited till 31.03.18				
		Bank Interest	7832	
		Total		7,832.00
Balance as per Bank Statement as at 31.03.2018				847,634.00

BANK ACCOUNT ID -190 HDFC-CMMO Hospital-50100090866100				
Particulars				Amount as on 31-03-2018
				(in Rs)
Balance as per Bank Book as at 31.03.2018				134,227.00
Less: Interest Received but not credited till 31.03.18				
		Bank Interest	2020	
				2020
Add: Cheque Issued but cleared after 31.03.18				
	Date	Cheque No.	Amount	
	31/03/2018	000074	35000	
		Total		35,000.00
Balance as per Bank Statement as at 31.03.2018				167,207.00





**BANK ACCOUNT ID -195**  
HDFC-Rahagiri-50100128452515

Particulars			Amount as on 31-03-2018 (In Rs)
Balance as per Bank Book as at 31.03.2018			17,036.50
Less: Interest Received but not credited till 31.03.18			
	Bank Interest	146	
	Total		146.00
Balance as per Bank Statement as at 31.03.2018			16,890.50

**BANK ACCOUNT ID -196**  
HDFC-Smart City-50100128452515

Particulars			Amount as on 31-03-2018 (In Rs)
Balance as per Bank Book as at 31.03.2018			3,336,828.00
Less: Interest Received but not credited till 31.03.18			
	Bank Interest	28551	
	Total		28,551.00
Balance as per Bank Statement as at 31.03.2018			3,308,277.00

**BANK ACCOUNT ID -198**  
AXIS-SWZ-915020065248417

Particulars			Amount as on 31-03-2018 (In Rs)
Balance as per Bank Book as at 31.03.2018			106,408.00
Add:- Cheque issued but not reflected in bank statement			
	Date	Cheque No.	Amount
	26/03/2018	48950	900
		Total	900.00
Balance as per Bank Statement as at 31.03.2018			107,308.00

**BANK ACCOUNT ID -201**  
AXIS-Transit Shelter-916010001549853

Particulars			Amount as on 31-03-2018 (In Rs)
Balance as per Bank Book as at 31.03.2018			27,721,492.00
Add:- Cheque issued but not reflected in bank statement			
	Date	Cheque No.	Amount
	28/03/2018	15971	1640000
		Total	1,640,000.00
Balance as per Bank Statement as at 31.03.2018			29,361,492.00



**BANK ACCOUNT ID -202**  
**AXIS-Corporation Fund / 916010052902797**

Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			407,119,824.48
Add:- Cheque issued but not reflected in bank statement			
Date	Cheque No.	Amount	
19/02/2018	154680	164303	
08/03/2018	154718	6000	
08/03/2018	154716	8000	
08/03/2018	154723	79350	
13/03/2018	154733	20000	
14/03/2018	154747	251792	
15/03/2018	154757	50280	
16/03/2018	154766	63048	
19/03/2018	154771	10000	
20/03/2018	154797	35992	
21/03/2018	154787	93304	
28/03/2018	154809	326000	
29/03/2018	154811	24800	
29/03/2018	154812	98235	
29/03/2018	154813	5200	
31/03/2018	154816	10110	
31/03/2018	154818	12565	
31/03/2018	154819	34273	
31/03/2018	154820	17090	
31/03/2018	154817	2120	
31/03/2018	154814	21948	
31/03/2018	154815	1080	
		Total	1,335,490.00
Balance as per Bank Statement as at 31.03.2018			408,455,314.48

**BANK ACCOUNT ID -235**  
**AXIS-SWZ-Harischandra Sahayata / 917010030048537**

Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			130,422.00
Add:- Cheque issued but not reflected in bank statement			
Date	Cheque No.	Amount	
15/03/2018	20751	3000	
		Total	3,000.00
Balance as per Bank Statement as at 31.03.2018			133,422.00

**BANK ACCOUNT ID -236**  
**AXIS-SEZ-Harischandra Sahayata / 917010041093511**

Particulars			Amount as on 31-03-2018 (in Rs)
Balance as per Bank Book as at 31.03.2018			203,027.00
Add:- Cheque issued but not reflected in bank statement			
Date	Cheque No.	Amount	
05/02/2018	150872	3000	
		Total	3,000.00
Balance as per Bank Statement as at 31.03.2018			206,027.00





BANK ACCOUNT ID -240 AXIS-NZ-CMRF / 917010065422023			
Particulars			Amount as on 31-03-2018
			(in Rs)
Balance as per Bank Book as at 31.03.2018			418,886.00
Add:- Cheque issued but not reflected in bank statement			
Date	Cheque No.	Amount	
29/03/2018	20371	20000	
29/03/2018	20372	5000	
	Total		25,000.00
Balance as per Bank Statement as at 31.03.2018			443,886.00

BANK ACCOUNT ID -241 AXIS-SEZ-CMRF / 917010066567576			
Particulars			Amount as on 31-03-2018
			(in Rs)
Balance as per Bank Book as at 31.03.2018			57,655.00
Add:- Cheque issued but not reflected in bank statement			
Date	Cheque No.	Amount	
22/03/2018	21247	20000	
	Total		20,000.00
Balance as per Bank Statement as at 31.03.2018			77,655.00

BANK ACCOUNT ID -249 HDFC-NUHM-MISC FUND-50100220426609			
Particulars			Amount as on 31-03-2018
			(in Rs)
Balance as per Bank Book as at 31.03.2018			23,209.00
Less: Interest Received but not credited till 31.03.18			
	Bank Interest	209	209
Add:- Cheque issued but not reflected in bank statement			
Date	Cheque No.	Amount	
28/03/2018	000001	2000	
	Total		2,000.00
Balance as per Bank Statement as at 31.03.2018			25,000.00



QUARTER-4						Annexure-C(i)
1ST JANUARY TO 31ST MARCH						
No	GL Code	Advance	Opening Balance	Debit	Credit	Closing Balance
	4601008	travel advances	27400	0	0	27400
	4601010	advance to JE	1635317	0	0	1635317
	4601012	advance to sanitary inspector	24300	0	0	24300
						1687017





**QUARTER-4**

**1ST JANUARY TO 31ST MARCH**

**Annexure-C(II)**

No.	GL Code	Advance	Opening Balance as on 1-1-2018	Debit	Credit	Closing Balance 31-03-2018	Closing Balance as on 31-12-2017
1	5E+06	House Building Advances	123589	0	123589	0	123589
2	5E+06	Vehicle purchase Advances	2088	0	2088	0	2088
3	5E+06	festival advances	11595631	810000	4776300	7629331	11595631
4	5E+06	miscellaneous advances	370942	120000	10000	480942	370942
5	5E+06	medical advances	19873377	200000	6000	20067377	19873377
6	5E+06	advance to storekeeper	1282535	145000	395000	1032535	1282535
						<b>29210185</b>	



QUARTER-4						Annexure-C(iii)
1ST JANUARY TO 31ST MARCH						Amount (Rs.)
No	GL Code	Advance	Opening Balance	Debit	Credit	Closing Balance
1	4601001	House Building Advances	123589	0	123589	
2	4601002	Vehicle purchase Advances	2088	0	2088	
4	4601004	festival advances	11595631	810000	4776300	76293
6	4601006	miscellaneous advances	370942	120000	10000	4809
7	4601007	medical advances	19873377	200000	6000	20067
8	4601008	travel advances	27400	0	0	27
10	4601010	advance to JE	1635317	0	0	1635
11	4601011	advance to storekeeper	1282535	145000	395000.00	1032
12	4601012	advance to sanitary inspector	24300	0	0	24
		<b>Total</b>				<b>308972</b>





					Annexure-D
Statement of Liabilities for the quarter ended 31st March 2018					
SL.No	Particulars	Opening Balance as on 01/01/2018	DR	CR	Closing Balance as on 31/03/2018
1	Expenses Payable	0	14053864	14053864	0
2	Leave Salary Payable	-	-	-	-
3	Revised Pay Arrear Payable	4287545	16188971	16084492	4183066
4	Service Tax Deductions/Recovery				
5	Professional Tax Deduction	546903	580900	627500	593503
6	TDS- Employees	372730	1545302	1589404	416832
7	Deduction for Works Contract Tax	5817273			5817273
8	TDS- Contractors	4762550	8106916	9015834	5671468
9	Construction Cess Payable	44484525	49372672	11733130	6844983
10	Royalty Payable	12291962	13014087	4342420	3620295
11	Provident Fund Deductions - Contractors	40655873	23666202	2184793	19174464
12	GIS Recovery	-305589		1110	-304479
	<b>Total</b>	<b>112,913,772.00</b>			<b>46,017,405.00</b>

**Professional tax payable-** During the quarter Rs 627500 has been collected out of which Rs 580900 has been deposited but the opening balance as on 01.01.2018 has not yet been deposited.

**Provident fund to contractors-** During the quarter sum of Rs 2184793 has been collected from the contractor towards provident fund deduction from there bills. As per rule the PF should be deposited on monthly basis within 15th of succeeding month. But the amount has not yet deposited.

**GIS Recovery-** As per Ledger there is opening debit balance of Rs 312699 as on 01.04.2017 during the year Rs 8220 has been recovered from the employees. Hence there is a debit balance of Rs 304479 as on 31.03.2018. The Opening balance of Rs 304479 is lying un-adjusted more than one year. The amount may be reconciled and adjusted.



## Annexure-E.

JAGRUTI			Trips	Quantity	Rate	Amount	
Sl. No.	Date	Bill No					
1	04/01/2018	JWO/Bill/3040/17	solid waste from TTS to bhuasuni	28962.00cum.	Rs. 285.66	Rs.	8,273,285.00
2	04/01/2018	JWO/Bill/3039/17	solid waste from TTS to bhuasuni	28810.00cum	Rs. 285.66	Rs.	8,229,865.00
3	14/03/2018	JWO/Bill/3093/18	solid waste from TTS to bhuasuni	27596.50cum	Rs. 285.66	Rs.	7,883,216.00
4	14/03/2018	JWO/Bill/3092/18	solid waste from TTS to bhuasuni	29250.00cum	Rs. 285.66	Rs.	8,355,555.00
5	06/03/2018	JWO/Bill/3074/18	collection of MSW, transportation of MSW to TTS at Sainik school for weightment	2957.397ton	Rs. 2,485.00	Rs.	7,349,131.00
6	06/03/2018	JWO/Bill/3074/18	Drain desilting	72.670ton	Rs. 504.00	Rs.	36,626.00
7	06/03/2018	JWO/Bill/3049/18	collection of MSW, transportation of MSW to TTS at Sainik school for weightment	3478.646ton	Rs. 2,485.00	Rs.	8,644,435.00
8	06/03/2018	JWO/Bill/3049/18	Drain desilting	451.570ton	Rs. 504.00	Rs.	227,591.00
9	06/03/2018	JWO/Bill/3050/18	collection of MSW, transportation of MSW to TTS at Sainik school for weightment	5363.840ton	Rs. 2,485.00	Rs.	13,341,567.00
10	06/03/2018	JWO/Bill/3050/18	Drain desilting	250.250ton	Rs. 504.00	Rs.	126,126.00
11	06/03/2018	JWO/Bill/3075/18	collection of MSW, transportation of MSW to TTS at Sainik school for weightment	4581.782ton	Rs. 2,485.00	Rs.	11,385,728.00
12	06/03/2018	JWO/Bill/3075/18	Drain desilting	151.270ton	Rs. 504.00	Rs.	76,240.00
TOTAL						Rs.	73,929,365.00

## PMR

13	06/03/2018		collection storage and transportation of DRAIN SLIT.	190.92MT	Rs. 504.00	Rs.	96,224.00
14	06/03/2018	05/18	collection, storage and transportation of MSW	2589.53MT	Rs. 2,432.00	Rs.	6,297,737.00
15	06/03/2018	04/18	collection, storage and transportation of MSW	2738.03MT	Rs. 2,432.00	Rs.	6,658,889.00
16	06/03/2018	02/18	collection storage and transportation of DRAIN SLIT.	14.06MT	Rs. 504.00	Rs.	7,086.00
TOTAL						Rs.	13,059,936.00

## RAMKY

17	06/03/2018	44/2017-18	collection and transportation of MSW to dumping Yard(sainik school).	3541.42MT	Rs. 2,490.00	Rs.	8,818,136.00
18	06/03/2018	44/2017-18	Drain Desilting & Silt transportation	75.08MT	Rs. 504.00	Rs.	37,840.00
19	06/03/2018	43/2017-18	collection and transportation of MSW to dumping Yard(sainik school).	3598.92MT	Rs. 2,490.00	Rs.	8,961,311.00
20	06/03/2018	43/2017-18	Drain Desilting & Silt transportation	171.19MT	Rs. 504.00	Rs.	86,279.00
21	06/03/2018	42/2017-18	collection and transportation of MSW to dumping Yard(sainik school).	3338.5MT	Rs. 2,490.00	Rs.	8,312,865.00
22	06/03/2018	42/2017-18	Drain Desilting & Silt transportation	124.71MT	Rs. 504.00	Rs.	62,854.00
TOTAL						Rs.	26,279,285.00

Name	Drain sliting	Garbage lifting	Total
JAGRUTI	Rs. 466,583.00	Rs. 73,462,782.00	Rs. 73,929,365.00
PMR	Rs. 103,310.00	Rs. 12,956,626.00	Rs. 13,059,936.00
RAMKEY	Rs. 186,973.00	Rs. 26,092,312.00	Rs. 26,279,285.00





TDS Reconciliation Statement For the quarter ended 31st march 2018												Annexure-F
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	26Q	94C	January	1748350	1748350	0	1748350	1748350	0	06/02/2018	07/02/2018	49883
2	26Q	94C	January	350969	350969	0	350969	350969	0	06/02/2018	07/02/2018	49398
3	26Q	94J	January	8100	8100	0	8100	8100	0	06/02/2018	07/02/2018	49968
4	24Q	92B	January	386848	386848	0	346848	346848	0	06/02/2018	07/02/2018	
5	26Q	94J	February	5600	5600	0	5600	5600	0	06/03/2018	07/03/2018	44771
6	26Q	94C	February	1335821	1335821	0	1335821	1335821	0	06/03/2018	07/03/2018	44377
7	26Q	94C	February	1036152	1036152	0	1036152	1036152	0	06/03/2018	07/03/2018	44470
8	24Q	92B	February	718328	718328	0	15000	15000	0	06/03/2018	07/03/2018	35310
9	26Q	94J	March	35000	35000	0	35000	35000	0	06/04/2018	07/04/2018	87
10	26Q	94C	March	3633236	3633236	0	3633236	3633236	0	06/04/2018	07/04/2018	39612
11	26Q	94C	March	868474	868474	0	868474	868474	0	06/04/2018	07/04/2018	39664
12	26Q	94J	March	133100	133100	0	133100	133100	0	06/04/2018	07/04/2018	30
13	26Q	94C	March	42979	42979	0	42979	42979	0	06/04/2018	07/04/2018	39469
14	24Q	92B	March	484228	484228	0	98000	98000	0	19/03/2018	07/04/2018	33485



## BHUBANESWAR MUNICIPALITY CORPORATION

## GST RECONCILIATION 2017-18

MONTH		GST OUTPUT	GST INPUT	GST DUE	GST INTEREST	GST PAYABLE	GST PAID	DUE DATE	PAYMENT DATE
OB									
PAYABLE FOR 2017-18									
JAN-2018									
	CGST	8802.00					8802.00	20/02/2018	13/02/2018
	IGST								
	SGST	8802.00					8802.00	20/02/2018	13/02/2018
FEB-2018									
	CGST								
	IGST								
	SGST								
MAR-2018									
	CGST								
	IGST								
	SGST								
AS PER LEDGER BALANCE						0.00	17604.00		





## STATEMENT FOR PROVIDENT FUND

Month	ADMINISTRATION CHARGES	EMPLOYER'S CONTRIBUTION	EMPLOYEE'S CONTRIBUTION	TOTAL	DATE OF DEPOSIT	E-PAYMENT REFERENCE NUMBER
JAN	31,119.00	595,981.00	572,272.00	1,199,372.00	13-Feb-18	3601802008280
FEB	31,875.00	601,678.00	578,148.00	1,211,701.00	15-Mar-18	3601803008981
MAR	27,237.00	523,797.00	502,843.00	1,053,877.00	16-Apr-18	3601804009548



# GRANT RECEIPT AND UTILISATION STATEMENT FOR 2017-18

ANNEXURE-1

DATE	ORDER NO.	PURPOSE OF GRANT	GRANT RECD.	UTILIZATION	UNSPENT BALANCE	ACTUAL EXPENDITURE
26/12/2017	30511	14th FC BASIC GRANT	Rs. 179,806,000.00	Rs. 179,806,000.00	-	Rs. 181,240,803.00
16/08/2017	18467	14th FC BASIC GRANT	Rs. 181,771,000.00	Rs. 181,771,000.00	-	Rs. 182,880,116.00
05/02/2018	3408	M.V TAX	Rs. 33,839,000.00	Rs. 33,839,000.00	-	Rs. 34,880,596.00
19/08/2017	18988	M.V TAX grant	Rs. 33,838,000.00	Rs. 33,838,000.00	-	Rs. 34,109,942.00
19/06/2017	13757	ENTRY TAX	Rs. 344,658,000.00	Rs. 344,658,000.00	-	Rs. 344,892,022.00
05/02/2018	3429	DEVOLUTION	Rs. 115,079,000.00	Rs. 115,079,000.00	-	Rs. 121,674,019.00
16/08/2017	18497	DEVOLUTION	Rs. 115,079,000.00	Rs. 115,079,000.00	-	Rs. 117,395,055.00
07/09/2017	20533	BASIC SERVICE	Rs. 161,530,000.00	Rs. 161,530,000.00	-	Rs. 161,628,499.00
TOTAL=			Rs. 1,165,600,000.00	Rs. 1,165,600,000.00		Rs. 1,178,701,052.00

