

INTERNAL AUDIT REPORT

OF

BERHAMPUR MUNICIPAL

CORPORATION

FOR THE FINANCIAL YEAR 2015-16

CONDUCTED & PREPARED BY

PAMS AND ASSOCIATES

CHARTERED ACCOUNTANTS

PLOT NO. 506, BEHIND OF BAYABABA MATH,

UNIT-IX, BHUBANESWAR-751022

E-mail : itpams@gmail.com

To,

The Commissioner,

Berhampur Municipal Corporation, Berhampur,

Ganjam, Odisha-761008

Sub-Internal Audit Report for the Financial Year 2015-16.

Sir,

We have conducted the Internal Audit of Berhampur Municipal Corporation, Berhampur for the Financial Year 2015-16 w.r.t our appointment letter vide letter no. 26076 dt. 07.11.2016. Our audit report and observations are attached hereunder.

We may be contacted for any queries related to the audit.

Thanking you

Your's sincerely

Date: 15-12-2016

Place: Bhubaneswar

Internal Audit Report

A. Maintenance of Financial Statement as per OMAR

Observations:

i. During the course of our audit we have encountered such position where the authenticity of the accounts maintained in the designated software are questionable such as the balance as shown in respective schedules are not matching with the closing financial statements. It is already being brought to the notice of the concerned authority for such type of irregularities.

ii. It is observed that the ULB has not updated some of the prescribed registers & records as per OMAR-2012 and is in the process of updating the same. Further the Corporation is needs to regularize and update the following registers;

- a. Fixed Assets Registers with respect to Land, Immovable property, Public Lighting System & other assets.
- b. Cheque Issue/Receipt Registers & Stale Cheque Registers.
- c. Investment Register,
- d. Service Tax Input Credit Registers, TDS Register, WCT register,

iii. As per OMAR, wherever the Books of Accounts are maintained manually, the Books of Accounts, Registers, Receipts, Bill books and other Accounting Records and Registers shall be affixed with the Seal of the Municipality and each of the pages of the aforesaid records shall be serially numbered and the number of pages of each Book or Register shall be certified in writing on the last page, after actual verification, by the proper authority or any other person duly authorized by him.

iv. It has been observed that the Corporation has maintained its books of account in multiple places in the premises of BeMC office which results in lack of timely proper co-ordination amongst the departments, which leads to failure in furnishing various Statutory Returns & payments on due date and also failure to maintain records as per OMAR.

v. It is being found that at present the corporation is maintaining separate register for each department w.r.t grant, utilization, advance, salary, cheque issue & stale cheque register, Investment Register, TDS Register, WCT register, etc.. However if the Corporation will maintain the consolidated register consisting under a single head of each department with respect to Grant Register, Utilization Certificate Register, Advance register, Salary register, cheque issue & stale cheque register, Investment Register, TDS Register, WCT register, etc., proper timely reconciliation can be done with respect to the above.

Recommendation:

We recommend the corporation to maintain the aforesaid books of account & register for the betterment of the corporation. Further it is being advised that the Corporation should go for Centralized Finance & Accounts department, thereby the corporation can enable better control over such failure and have better control over the accounts.

B. Financial Aspects

1. GRANTS

Observation:

i. As per OMAR, a Grant Register in Form G-1 is being maintained by the Municipality in respect of grants, to record receipts and utilization of grants thereof. However, the Corporation is advised to properly maintain the updated registers w.r.t. specific contributions received & utilization thereof for the purpose specified.

ii. It has been seen that the Corporation has multiple departments & each department has maintain their respective register, but it will be proper if there is timely reconciliation should be made of grant receipt & utilised by them with the accounts department. In the absence of this there is some amount of debit balances lying in the various grant fund of the Corporation.

A detail list grant showing debit balances in accounts of ULB are provided here under.

| GL Code | GL Name | Opening Debit/(Credit) | Closing Debit/(Credit) |
|----------------|---|-------------------------------|-------------------------------|
| 3201004 | 12th Finance Commission Grant (Roads & Bridges) | 4,599,685 | 4,599,685 |
| 3201005 | Grant - Social Economic Caste Sensus (SECC) | - | 3,700,630 |
| 3201017 | 14th Finance Grant | - | 3,396,255 |
| 3202029 | Road & Bridge - State Grant | (42,069,958) | 5,036,480 |
| 3202035 | Harischandra Sahayata - State Grant | (138,280) | 63,720 |
| 3202059 | Grant for Aahar | - | 3,797,839 |
| 3208010 | SJSRY - USEP - Subsidy on Loan | 12,125,720 | 12,125,720 |
| 3208012 | SJSRY - UWSP - Subsidy on Loan | 8,159,000 | 8,159,000 |
| 3208015 | SJSRY - UCDN - Community Development | 1,300,000 | 1,300,000 |
| 3208025 | Special Relief Commission (SRC) Grant | - | 5,343,538 |
| 3208030 | JnNURM - Low Cost Sanitation Work | 5,344,092 | 5,344,092 |

Recommendation:

Therefore we recommend to the corporation to reconcile the grant details of respective department with the accounts department. Also recommend that maintain detailed register.

3. REVENUE

a. Trade License Fees

The ULB had a total consumer of around 8,000 out of which trade license fees is being collected from around 4,000 consumers till date. The ULB is advised to collect the balance amount from the concerned consumers within this Financial Year.

b. Advertisement Tax

The tendering for advertisement are made each year by the ULB, however no party is interested to participate in the tendering process, as a result of which the ULB has collected the advertisement tax as per the rate fixed in this regard previously. Further since the Service tax return for the same year is not filed the ULB is advised to collect the Service tax portion from the respective parties and regularize.

During the financial year 2015-16, the details list of advertisement collection on which the ULB should collect and deposit with the Authority the service tax which is provided below.

Details of Advertisement collection on which the ULB has not charged Service Tax during the F.Y. 2015-16

| Month | Due Date | Bill Amount | Service Tax | Delay in Month | Interest upto 31.03.2016 | Total Service Tax |
|--------------|-----------|------------------|----------------|----------------|--------------------------|-------------------|
| April | 6-May-15 | 199,930 | 21,993 | 11 | 4,179 | 26,172 |
| May | 6-Jun-15 | 163,580 | 17,994 | 10 | 3,059 | 21,053 |
| June | 6-Jul-15 | 238,993 | 29,350 | 9 | 4,403 | 33,753 |
| July | 6-Aug-15 | 533,990 | 65,578 | 8 | 8,525 | 74,103 |
| August | 6-Sep-15 | 183,250 | 22,504 | 7 | 2,475 | 24,979 |
| Sept. | 6-Oct-15 | 388,420 | 47,701 | 6 | 4,293 | 51,994 |
| October | 6-Nov-15 | 223,230 | 27,414 | 5 | 2,056 | 29,470 |
| November | 6-Dec-15 | 119,580 | 15,143 | 4 | 909 | 16,052 |
| December | 6-Jan-16 | 79,350 | 10,049 | 3 | 452 | 10,501 |
| January | 6-Feb-16 | 350,020 | 44,326 | 2 | 1,330 | 45,656 |
| February | 6-Mar-16 | 972,761 | 123,188 | 1 | 1,848 | 125,036 |
| March | 31-Mar-16 | 3,044,110 | 385,499 | 0 | - | 385,499 |
| Total | | 6,497,214 | 810,739 | 66 | 33,529 | 844,268 |

c. Parking Fees

The ULB has leased out to third parties the parking area for the collection of parking fees. As per the lease agreement between the ULB with the concerned third party, the third party should pay the lease collection to the ULB on or before 5th day of following month and also there is a penal clause for the default. However in most of the cases the 3rd party has failed to pay the fees on due date, but the ULB has not collect the penal amount from the lessee. Hence we advised to the ULB to take necessary actions to collect penalty from such defaulter parties in this regard.

A detailed of such failure by the concerned parties is annexed here under.

| Delay in receipt of Parking Fees from Lessee | | | | | |
|---|---------------|-----------------|------------------------|--------------------|----------------------|
| BLOCK A | | | | | |
| LESSEE NAME- M.M. BAIG | | | | | DELAY IN DAYS |
| MONTH | AMOUNT | DUE DATE | COLLECTION DATE | RECEIPT NO. | |
| APRIL 2015 TO NOVEMBER 2015 WAS NOT TENDERED | | | | | |
| DEC-15 | 13,110.00 | 5-Jan-16 | 21-Jan-16 | 75/13 | 16 |
| JAN-16 | 13,110.00 | 5-Feb-16 | 16-Feb-16 | 81/13 | 11 |
| FEB-16 | 13,110.00 | 5-Mar-16 | 21-Mar-16 | 86/13 | 16 |
| MAR-16 | 13,110.00 | 5-Apr-16 | 21-Apr-16 | 88/13 | 16 |
| BLOCK B | | | | | |
| LESSEE NAME- PRAMIT RANJAN MOHAPATRA | | | | | DELAY IN DAYS |
| MONTH | AMOUNT | DUE DATE | COLLECTION DATE | RECEIPT NO. | |
| APR-15 | 29,298.00 | 5-May-15 | 12-May-15 | 17/13 | 7 |
| MAY-15 | 29,298.00 | 5-Jun-15 | 10-Jun-15 | 23/13 | 5 |
| JUNE-15 | 29,298.00 | 5-Jul-15 | 13-Aug-15 | 43/13 | 39 |
| JULY-15 | 29,298.00 | 5-Aug-15 | 13-Aug-15 | 43/13 | 8 |
| AUG-15 | 29,898.00 | 5-Sep-15 | 14-Oct-15 | 56/13 | 39 |
| SEP-15 | 29,298.00 | 5-Oct-15 | 14-Oct-15 | 57/13 | 9 |
| OCT-15 | 29,298.00 | 5-Nov-15 | 16-Nov-15 | 63/13 | 11 |
| NOV-15 | 29,298.00 | 5-Dec-15 | 16-Dec-15 | 67/13 | 11 |
| LESSEE NAME- BINOD KUMAR SAHU | | | | | |
| DEC-15 | 45,720.00 | 5-Jan-16 | 19-Jan-16 | 74/13 | 14 |

| | | | | | |
|---------------|------------|----------|----------|-------|-----|
| JAN-16 | | 5-Feb-16 | | | 122 |
| FEB-16 | | 5-Mar-16 | | | 93 |
| MAR-16 | 138,960.00 | 5-Apr-16 | 6-Jun-16 | 94/13 | 62 |

BLOCK C

LESSEE NAME- Y KIRAN RAO

| MONTH | AMOUNT | DUE DATE | COLLECTION DATE | RECEIPT NO. | DELAY IN DAYS |
|--------------|---------------|-----------------|------------------------|--------------------|----------------------|
| APR-15 | 18,924.00 | 5-May-15 | 6-May-15 | 14/13 | 1 |
| MAY-15 | 18,924.00 | 5-Jun-15 | 6-Jun-15 | 20/13 | 1 |
| JUNE-15 | 18,924.00 | 5-Jul-15 | 7-Jul-15 | 28/13 | 2 |
| JULY-15 | 18,924.00 | 5-Aug-15 | 4-Aug-15 | 33/13 | - |
| AUG-15 | 18,924.00 | 5-Sep-15 | 7-Sep-15 | 15/13 | 2 |
| SEP-15 | 18,924.00 | 5-Oct-15 | 8-Oct-15 | 53/13 | 3 |
| OCT-15 | | 5-Nov-15 | | 56/13 | 213 |
| NOV-15 | 36,648.00 | 5-Dec-15 | 5-Jun-16 | | 183 |

TENDEREER NAME- PRAMIT RANJAN MOHAPATRA

| | | | | | |
|---------------|-----------|----------|-----------|-------|----|
| DEC-15 | 21,800.00 | 5-Jan-16 | 13-Jan-16 | 72/13 | 8 |
| JAN-16 | 21,800.00 | 5-Feb-16 | 16-Feb-16 | 80/13 | 11 |
| FEB-16 | 21,800.00 | 5-Mar-16 | 19-Mar-16 | 84/13 | 14 |
| MAR-16 | 21,800.00 | 5-Apr-16 | 21-Apr-16 | 87/13 | 16 |

BLOCK D

TENDEREER NAME- PRAMIT RANJAN MOHAPATRA

| MONTH | AMOUNT | DUE DATE | COLLECTION DATE | RECEIPT NO. | DELAY IN DAYS |
|----------------|---------------|-----------------|------------------------|--------------------|----------------------|
| APR-15 | 19,722.00 | 5-May-15 | 12-May-15 | 18/13 | 7 |
| MAY-15 | 19,722.00 | 5-Jun-15 | 10-Jun-15 | 24/13 | 5 |
| JUNE-15 | 19,722.00 | 5-Jul-15 | 15-Jul-15 | 29/13 | 10 |
| JULY-15 | 19,722.00 | 5-Aug-15 | 13-Aug-15 | 44/13 | 8 |
| AUG-15 | 20,322.00 | 5-Sep-15 | 14-Oct-15 | 54/13 | 39 |
| SEP-15 | 19,722.00 | 5-Oct-15 | 14-Oct-15 | 55/13 | 9 |
| OCT-15 | 19,722.00 | 5-Nov-15 | 16-Nov-15 | 64/13 | 11 |
| NOV-15 | 19,722.00 | 5-Dec-15 | 16-Dec-15 | 68/13 | 11 |

TENDEREER NAME- SUMAN KUMAR SAHU

| | | | | | |
|---------------|-----------|----------|-----------|-------|----|
| DEC-15 | 37,050.00 | 5-Jan-16 | 18-Jan-16 | 73/13 | 13 |
| JAN-16 | 37,050.00 | 5-Feb-16 | 7-Feb-16 | 79/13 | 2 |
| FEB-16 | 37,050.00 | 5-Mar-16 | 17-Mar-16 | 83/13 | 12 |
| MAR-16 | 37,050.00 | 5-Apr-16 | 25-Apr-16 | 89/13 | 20 |

BLOCK E

| TENDEREE NAME- HARIHAR SUMANT RAY | | | | | |
|--|---------------|-----------------|------------------------|--------------------|----------------------|
| MONTH | AMOUNT | DUE DATE | COLLECTION DATE | RECEIPT NO. | DELAY IN DAYS |
| APR-15 | 21,660.00 | 5-May-15 | 6-May-15 | 15/13 | 1 |
| MAY-15 | 21,660.00 | 5-Jun-15 | 2-Jun-15 | 19/13 | - |
| JUNE-15 | 21,660.00 | 5-Jul-15 | 3-Jul-15 | 26/13 | - |
| JULY-15 | 21,660.00 | 5-Aug-15 | 7-Aug-15 | 37/13 | 2 |
| AUG-15 | 21,660.00 | 5-Sep-15 | 7-Sep-15 | 49/13 | 2 |
| SEP-15 | 21,660.00 | 5-Oct-15 | 14-Oct-15 | 58/13 | 9 |
| OCT-15 | 21,660.00 | 5-Nov-15 | 16-Nov-15 | 60/13 | 11 |
| NOV-15 | 21,660.00 | 5-Dec-15 | 31-Dec-15 | 69/13 | 26 |
| TENDEREE NAME- BABULI SAHU | | | | | |
| DEC-15 | 51,129.00 | 5-Jan-16 | 11-Jan-16 | 71/13 | 6 |
| JAN-16 | 51,129.00 | 5-Feb-16 | 15-Feb-16 | 76/13 | 10 |
| FEB-16 | 51,129.00 | 5-Mar-16 | 10-Mar-16 | 82/13 | 5 |
| MAR-16 | 51,129.00 | 5-Apr-16 | 17-Apr-16 | 86/13 | 12 |

BLOCK F

| TENDEREE NAME- SOMANATH SABAT | | | | | |
|--------------------------------------|---------------|-----------------|------------------------|--------------------|----------------------|
| MONTH | AMOUNT | DUE DATE | COLLECTION DATE | RECEIPT NO. | DELAY IN DAYS |
| APR-15 | 45,999.00 | 5-May-15 | 6-May-15 | 13/13 | 1 |
| MAY-15 | 45,337.00 | 5-Jun-15 | 3-Jun-15 | 21/13 | - |
| JUNE-15 | 45,337.00 | 5-Jul-15 | 3-Jul-15 | 25/13 | - |
| JULY-15 | 45,337.00 | 5-Aug-15 | 4-Aug-15 | 32/13 | - |
| AUG-15 | 45,337.00 | 5-Sep-15 | 3-Sep-15 | 48/13 | - |
| SEP-15 | 45,337.00 | 5-Oct-15 | 6-Oct-15 | 52/13 | 1 |
| OCT-15 | 45,337.00 | 5-Nov-15 | 4-Nov-15 | 59/13 | - |
| NOV-15 | 45,337.00 | 5-Dec-15 | 14-Dec-15 | 66/13 | 9 |

| FROM DEC-2015 TO NOV-2016 FORFEITED AND CANCELLED | | | | | |
|---|-----------|----------|-----------------|-------------|---------------|
| BLOCK G | | | | | |
| TENDEREER NAME- HARIHAR SUMANT RAY | | | | | DELAY IN DAYS |
| MONTH | AMOUNT | DUE DATE | COLLECTION DATE | RECEIPT NO. | |
| APR-15 | 23,370.00 | 5-May-15 | 6-May-15 | 16/13 | 1 |
| MAY-15 | 23,370.00 | 5-Jun-15 | 2-Jun-15 | 20/13 | - |
| JUNE-15 | 23,370.00 | 5-Jul-15 | 3-Jul-15 | 27/13 | - |
| JULY-15 | 23,370.00 | 5-Aug-15 | 7-Aug-15 | 39/13 | 2 |
| AUG-15 | 23,370.00 | 5-Sep-15 | 7-Sep-15 | 50/13 | 2 |
| SEP-15 | 23,370.00 | 5-Oct-15 | 13-Nov-15 | 61/13 | 39 |
| OCT-15 | 23,370.00 | 5-Nov-15 | 13-Nov-15 | 62/13 | 8 |
| NOV-15 | 23,370.00 | 5-Dec-15 | 31-Dec-15 | 70/13 | 26 |
| BLOCK G' IS NOT PREPARED FOR TENDERING PERIOD (DEC-15 TO NOV-16) | | | | | |

Recommendation:

Computerized the revenue collection process as manual process takes much time & resources, and accordingly the corporation can save its resources and avoid any misappropriation in this regards.

4. ASSETS

i. Fixed Assets

The ULB is advised to maintain the proper Fixed Assets Register showing the cost, date of installation/commissioning, life of the asset, nature, physical position, block of the assets to which it is belong. Further the organization is advised to conduct timely Physical Verification on Fixed Assets at regular intervals. The actual balance of the assets as compared to the book value of asset need to be reconciled.

ii. Investments

It is observed that the Health Section of the ULB is advised to maintain the Fixed Deposit Register in a proper manner showing the nos., period, amount, maturity value, etc for timely renew of FDR on maturity date. Further the FD in PF fund which was missing in the financial statements of ULB is now regularized during the course of audit. In some of the cases the following FD was not renewed as mentioned below:

List of FD which the Health Department of ULB had not renew on or before maturity date

| Sl. No. | Due Date | Rate of Interest (%) | Amount |
|--------------|----------|----------------------|------------------|
| 1 | 26-11-15 | 9.05 | 2,392,000 |
| 2 | 4/7/2014 | 9 | 1,194,831 |
| 3 | 2/8/2012 | 6.75 | 800,273 |
| 4 | 5/4/2016 | 8.75 | 1,959,071 |
| 5 | 20-05-16 | 8.5 | 1,602,498 |
| Total | | | 7,948,673 |

ii. Stores / Inventory

It has been observed that there is no physical verification of stores (i.e stationery and tools & equipment of electrical department) at periodically i.e. monthly or quarterly by the competent authority of the ULB. The valuation of stores needs to be reconciled as per physical verification report and necessary rectification entry needs to be passed for reconciling with the book balance.

The ULB has also not introduced the mechanism of Surprise physical verification by any third party of Stores & Consumables during the period under audit.

iv. Receivables

With respect to Income generation, the ULB is maintain its books of accounts on cash basis. However as per OMAR it should be on accrual basis to determine the receivable and ageing of the same. In the absence of accrual system of accounts w.r.t. income, the actual position of receivable can not be determined. Hence ULB is advised to maintain accrual basis of accounts for proper reflection of income and receivables.

v. Advances

Advance ledger was not maintained properly, also no advance outstanding register was found maintained in the municipality. As a result, the category wise break up of actual outstanding advance till 31.3.2016 is not worked out. The local authority is required to maintain the register of outstanding advance properly.

Further, an amount of **Rs.1.15 crore** is lying unadjusted in the head Advance to other, but the detail of which are not properly explained to us by the concerned officer. A detailed workout of old outstanding advances still pending unadjusted needs to be write-off in the books of account with proper procedure.

vi. Cash & Bank

Some of the Bank accounts are remained un-reconciled like Salary and steps also not taken to reconcile such accounts.

Old age pension's cash book needs to be reconciled.

Recommendation:

i. It is being advised that the municipality should properly 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*

ii. These registers should be maintained category wise in respect of lands, buildings, etc. The infrastructure assets like roads, bridges, culverts, drains, shall be recorded in such a manner as to identify location, measurements, etc. The registers should be maintained fund wise.

iii. 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.

iv. An Asset Replacement Register shall also be maintained which shall record the history of the asset in use in a Municipality. This shall capture the usage and depreciation details of the

asset.

v. The ULB is required to verify the above assets in periodic interval.

vi. To introduce surprise check of liquid cash by the competent authority to check the cash position.

vii. All the pass book/ bank statement should be updated and bank reconciliation for each bank account needs to be done for obtaining the accurate bank balance position.

viii. It has been advised that, the ULB should take necessary steps with regard to outstanding advances, either to recover the advances, otherwise write-off the same.

5. LIABILITIES

a. Payables

It has been observed that there is some debit balances lying in various payable head, which needs to be rectified or reconciled. The detail lists are provided in the below table.

| GL Code | GL Name | Opening (Debit) / Credit | Closing (Debit) / Credit |
|---------|---------------------------------------|--------------------------|--------------------------|
| 3501001 | Suppliers Control Account | (20,015,000) | (15,000) |
| 3501104 | Provident Fund Payable | (597,170) | (597,170) |
| 3501109 | Pension Fund Contribution Payable | (2,400,000) | (2,400,000) |
| 3502002 | Insurance Premium Deductions | 243,869 | (519,317) |
| 3502009 | TDS - Contractors | (112,243) | (80,166) |
| 3502016 | Recovery Payable - ORHDC | 66,928 | (15,090) |
| 3502022 | Recovery Payable - MC BMPur | 38,711 | (198,901) |
| 3502024 | Royalty Payable | 946,911 | (568,191) |
| 3502034 | Recovery Payable - GPF | - | (1,298,500) |
| 3504007 | Refunds Payable - Deposit Civil Works | (2,000) | (2,000) |

6. STATUTORY DUE

a. Service Tax

It has been observed that the Corporation has not yet filed the Service Tax return for the Financial year 2015-16. Also there is a demand notice from CBEC for Rs. 29.84 lacs in favour of the corporation in respect prior period for which the service tax amount needs to be collected from the respective parties and to be deposited with the Authority. Further the corporation is advised to avail the ITC w.r.t. service tax for Rs. 4,66,978.78 paid on its input services during the financial year 2015-16 while filing the Service Tax return for F/Y 2015-16.

A detailed list of party wise credit of input service which the ULB have to avail ITC while filing the Service Tax return for F/Y 2015-16 as provided in the following table.

| Statement showing Credit of Input Service failed to availed by ULB for the F.Y. 2015-16 | | | | |
|--|--------------------|--------------------------------|--------------------|--------------------|
| Sl. No. | Voucher No. | Party Name | Bill Amount | Service Tax |
| 1 | 05/04 | GALAXY TOUR AND TRAVELS | 90,090 | 9,910 |
| 2 | 06/04 | GALAXY TOUR AND TRAVELS | 90,090 | 9,910 |
| 3 | 07/04 | GALAXY TOUR AND TRAVELS | 88,843 | 9,773 |
| 4 | 08/04 | GALAXY TOUR AND TRAVELS | 90,090 | 9,910 |
| 5 | 96/04 | BAJAJ ALLIANZ | 8,093 | 1,000 |
| 6 | 143/04 | BSNL | 21,619 | 2,378 |
| 7 | 155/04 | BSNL | 1,380 | 152 |
| 8 | 218/05 | EQIPAGE INFRACORE PVT. LTD. | 2,500 | 309 |
| 9 | 310/05 | GANESH KUMAR NAYAK | 109,001 | 11,346 |
| 10 | 311/05 | GANESH KUMAR NAYAK | 109,001 | 11,740 |
| 11 | 312/05 | GANESH KUMAR NAYAK | 109,001 | 11,740 |
| 12 | 313/05 | GANESH KUMAR NAYAK | 109,001 | 11,346 |
| 13 | 366/06 | THE NEW INDIA ASSURANCE CO LTD | 107,087 | 1,938 |
| 14 | 374/05 | BSNL | 20,991 | 2,309 |
| 15 | 375/05 | BSNL | 1,382 | 152 |
| 16 | 424/06 | BSNL | 10,852 | 1,194 |
| 17 | 605/06 | HINDUSTAN CONSERVANCY | 346,574 | 24,990 |
| 18 | 606/06 | GALAXY TOUR AND TRAVELS | 273,000 | 30,031 |
| 19 | 623/06 | BSNL | 23,144 | 2,842 |

| | | | | |
|----|---------|--------------------------------|---------|--------|
| 20 | 651/06 | THE NEW INDIA ASSURANCE CO LTD | 138,545 | 20 |
| 21 | 658/06 | GANESH KUMAR NAYAK | 134,855 | 14,016 |
| 22 | 659/06 | GANESH KUMAR NAYAK | 134,855 | 14,016 |
| 23 | 660/06 | GANESH KUMAR NAYAK | 134,855 | 14,016 |
| 24 | 661/06 | GANESH KUMAR NAYAK | 134,855 | 14,483 |
| 25 | 662/06 | GANESH KUMAR NAYAK | 134,855 | 14,483 |
| 26 | 663/06 | GANESH KUMAR NAYAK | 134,855 | 14,016 |
| 27 | 687/07 | RELIANCE | 500 | 62 |
| 28 | 707/07 | OTDC TROUR AND TRAVELS | 72,159 | 909 |
| 29 | 722/07 | INDIGO AGENCY | 23,005 | 11 |
| 30 | 794/07 | BHARAT MOTOR LTD. | 47,132 | 2,005 |
| 31 | 797/07 | BSNL | 1,241 | 150 |
| 32 | 872/07 | BSNL | 11,788 | 1,448 |
| 33 | 874/07 | THE NEW INDIA ASSURANCE CO LTD | 20,942 | 1,286 |
| 34 | 884/07 | UTKAL AUTOMOBILES LIMITED | 20,364 | 1,286 |
| 35 | 887/07 | HINDUSTAN CONSERVANCY | 354,137 | 25,025 |
| 36 | 1096/08 | THE NEW INDIA ASSURANCE CO LTD | 17,841 | 1,522 |
| 37 | 1226/08 | BSNL | 34,772 | 150 |
| 38 | 1252/08 | BSNL | 2,987 | 150 |
| 39 | 1346/09 | RELIANCE | 450 | 55 |
| 40 | 1398/09 | GALAXY TOUR AND TRAVELS | 182,000 | 22,351 |
| 41 | 1440/09 | BSNL | 24,394 | 2,996 |
| 42 | 1473/09 | HINDUSTAN CONSERVANCY | 183,761 | 12,985 |
| 43 | 1526/09 | RELIANCE | 440 | 53 |
| 44 | 1647/10 | HINDUSTAN CONSERVANCY | 351,526 | 24,850 |
| 45 | 1651/10 | GALAXY TOUR AND TRAVELS | 89,180 | 10,952 |
| 46 | 1652/10 | GALAXY TOUR AND TRAVELS | 89,180 | 10,952 |
| 47 | 1659/10 | SUDARSAN PANDA | 37,750 | 4,155 |
| 48 | 1660/10 | THUMBANATHAN & ASSOCIATES | 10,963 | 3,290 |
| 49 | 1661/10 | THUMBANATHAN & ASSOCIATES | 29,900 | 3,290 |
| 50 | 1662/10 | THUMBANATHAN & ASSOCIATES | 29,900 | 3,290 |
| 51 | 1663/10 | THUMBANATHAN & ASSOCIATES | 29,900 | 3,290 |
| 52 | 1819/10 | IDEAL | 3,000 | 420 |

| | | | | |
|--------------|---------|-------------------------|------------------|----------------|
| 53 | 1869/10 | BSNL | 29,930 | 3,676 |
| 54 | 2040/11 | BSNL | 20,940 | 2,572 |
| 55 | 2224/12 | GALAXY TOUR AND TRAVELS | 182,000 | 22,351 |
| 56 | 2286/12 | GALAXY TOUR AND TRAVELS | 22,401 | 2,751 |
| 57 | 2323/12 | HINDUSTAN CONSERVANCY | 448,795 | 12,972 |
| 58 | 2370/01 | SUDARSAN PANDA | 37,750 | 4,155 |
| 59 | 2371/01 | SUDARSAN PANDA | 37,750 | 4,155 |
| 60 | 2385/01 | RELIANCE | 630 | 79 |
| 61 | 2617/01 | BSNL | 22,320 | 2,827 |
| 62 | 2618/01 | BSNL | 23,344 | 2,956 |
| 63 | 2627/01 | GALAXY TOUR AND TRAVELS | 91,000 | 11,524 |
| 64 | 2754/02 | RELIANCE | 750 | 93 |
| 65 | 2830/02 | BSNL | 23,663 | 2,997 |
| 66 | 2920/03 | RELIANCE | 840 | 108 |
| 67 | 2921/03 | HINDUSTAN CONSERVANCY | 503,898 | 15,517 |
| 68 | 3043/03 | BSNL | 26,000 | 3,293 |
| TOTAL | | | 5,700,637 | 466,979 |

Details mentioned below is the service tax payment made after due date for which penal interest might be levied by the Authority. This practice of delay payments and filing needs to avoid.

Statement showing failure in Payment of Service tax on or before due date by the ULB for the F.Y. 2015-16

| Month | Due Date | Actual Date | Challan No. | Amount | Belated period (In Months) | Penal Interest |
|-----------|-----------|-------------|-------------|--------|----------------------------|----------------|
| April | 06-May-15 | 30-Dec-15 | 02552 | 5,450 | 8 | 2,009 |
| May | 06-Jun-15 | 30-Dec-15 | 02552 | 7,922 | 7 | 1,971 |
| June | 06-Jul-15 | 30-Dec-15 | 02552 | 7,150 | 6 | 1,544 |
| July | 06-Aug-15 | 2/5/2016 | 24609 | 1,350 | 6 | 1,922 |
| August | 06-Sep-15 | 05-Feb-16 | 24609 | 4,350 | 5 | 1,076 |
| September | 06-Oct-15 | 05-Feb-16 | 24609 | 4,150 | 4 | 1,449 |
| October | 06-Nov-15 | 05-Feb-16 | 24609 | 2,400 | 3 | 1,008 |
| November | 06-Dec-15 | 05-Feb-16 | 24609 | 1,938 | 2 | 658 |

| | | | | | | |
|--------------|-----------|-----------|-------|----------------|-----------|---------------|
| December | 06-Jan-16 | 05-Feb-16 | 24609 | 22,479 | 1 | 337 |
| January | 06-Feb-16 | 05-Feb-16 | 25867 | 11,964 | 0 | - |
| February | 06-Mar-16 | 04-Mar-16 | 13165 | 18,125 | 0 | - |
| March | 31-Mar-16 | 28-Apr-16 | 03787 | 15,589 | 1 | 234 |
| Total | | | | 222,867 | 43 | 12,208 |

Notes

The above interest amount has been calculated on following basis

| Belated Period | Rate of Interest |
|-----------------------|--|
| Upto 6 month | 18% pa |
| > 6m & upto 1yr | 18% pa for 1st 6 month & 24% pa for beyond 6 month up to 1yr |
| > 1yr | 18% pa for 1st 6 month & 24% pa up to 1yr & 30% for beyond 1yr |

b. Tax Deducted at Source (TDS)

It has been observed that the Corporation is irregular to pay the tax deducted by it from the different parties on or before due date to the credit of Central Government. Further as the ULB has different department and each department deducting TDS on their part, however there is no proper coordination between the accounts department with such department as a result of which the ULB is irregular to adhere in paying such duty on or before due date.

A detail list of which is provided here under.

Annexure-VIII(a)

Statement showing the detail on which the ULB has failed to deposit the TDS with in due date for the F.Y.

2015-16

| Party Name | PAN | Deduct ed date | Bill Amount | Rat e of Tax | Tax Amount | Due Date | Payment Date | Chall an No. |
|--------------------------------------|----------------|-----------------------|--------------------|---------------------|-------------------|-----------------|---------------------|---------------------|
| Devendra Prasad Sahu | BAYPS- 1047 J | 7.4.15 | 1,024,190 | 1% | 10,242 | 07.05.15 | 04.06.15 | 4 |
| Syamaghan Padhy | AMLPP- 5233 H | 28.4.15 | 1,433,799 | 1% | 14,338 | 07.05.15 | 04.06.15 | 3 |
| Kanhu Ch. Pattnaik | BAXPP - 6378 L | 28.4.15 | 882,134 | 1% | 8,821 | 07.05.15 | 04.06.15 | 3 |
| Surya Narayan Sahu | AGIPP -2808 D | 28.4.15 | 862,182 | 1% | 8,622 | 07.05.15 | 04.06.15 | 3 |
| M/S Maa Bhubaneswari supply Agencies | BFVPS- 1963 K | 28.4.15 | 225,780 | 1% | 2,258 | 07.05.15 | 04.06.15 | 3 |
| M.M. Engineering works | AMOPM -7325C | 28.4.15 | 225,780 | 1% | 2,258 | 07.05.15 | 04.06.15 | 3 |
| Sidhesh Pr. Sahu | AGVPS- 3347 K | 20.4.15 | 19,600 | 1% | 196 | 07.05.15 | 19.05.15 | 40541 |
| Sidhesh Pr. Sahu | AGVPS- 3347 K | 20.4.15 | 49,000 | 1% | 490 | 07.05.15 | 19.05.15 | 40541 |

| | | | | | | | | |
|--------------------------------------|----------------|---------|-----------|----|--------|----------|----------|-------|
| Sidhesh Pr. Sahu | AGVPS- 3347 K | 20.4.15 | 31,850 | 1% | 319 | 07.05.15 | 19.05.15 | 40541 |
| Sidhesh Pr. Sahu | AGVPS- 3347 K | 20.4.15 | 14,700 | 1% | 147 | 07.05.15 | 19.05.15 | 40541 |
| Sidhesh Pr. Sahu | AGVPS- 3347 K | 20.4.15 | 31,850 | 1% | 319 | 07.05.15 | 19.05.15 | 40541 |
| Sidhesh Pr. Sahu | AGVPS- 3347 K | 20.4.15 | 41,650 | 1% | 417 | 07.05.15 | 19.05.15 | 40541 |
| Sidhesh Pr. Sahu | AGVPS- 3347 K | 20.4.15 | 19,600 | 1% | 196 | 07.05.15 | 19.05.15 | 40541 |
| Sidhesh Pr. Sahu | AGVPS- 3347 K | 20.4.15 | 19,600 | 1% | 196 | 07.05.15 | 19.05.15 | 40541 |
| The Prajatantra | AAATP - 2215 Q | 18.4.15 | 12,989 | 2% | 260 | 07.05.15 | 19.05.15 | 40526 |
| The Samaya | AAECA- 1147 K | 18.4.15 | 8,870 | 2% | 177 | 07.05.15 | 19.05.15 | 40526 |
| The Indian Express | AACCT - 1148 F | 18.4.15 | 7,500 | 2% | 150 | 07.05.15 | 19.05.15 | 40526 |
| M/S Galaxy Tour & Travels, BAM | AIJPP- 7036 Q | 08.4.15 | 91,000 | 1% | 910 | 07.05.15 | 19.05.15 | 40526 |
| M/S Galaxy Tour & Travels, BAM | AIJPP- 7036 Q | 08.4.15 | 91,000 | 1% | 910 | 07.05.15 | 19.05.15 | 40526 |
| M/S Galaxy Tour & Travels, BAM | AIJPP- 7036 Q | 08.4.15 | 89,740 | 1% | 897 | 07.05.15 | 19.05.15 | 40526 |
| M/S Galaxy Tour & Travels, BAM | AIJPP- 7036 Q | 08.4.15 | 91,000 | 1% | 910 | 07.05.15 | 19.05.15 | 40526 |
| M/S Galaxy Tour & Travels, BAM | AIJPP- 7036 Q | 08.4.15 | 9,910 | 2% | 198 | 07.05.15 | 19.05.15 | 40526 |
| The Samaj | AAATS - 1730 M | 18.4.15 | 9,662 | 2% | 193 | 07.05.15 | 19.05.15 | 40526 |
| Estern Media Ltd | AAACE- 7323 H | 18.4.15 | 14,470 | 2% | 289 | 07.05.15 | 19.05.15 | 40526 |
| Political & Business Daily | AADCD- 9484 D | 18.4.15 | 19,800 | 2% | 396 | 07.05.15 | 19.05.15 | 40526 |
| Utkal Technology socution | AACFU- 7837 P | 20.4.15 | 80,405 | 2% | 1,608 | 07.05.15 | 19.05.15 | 40526 |
| Tritha Ranjan Nayak | ANPPN- 1941 B | 20.4.15 | 2,080,716 | 1% | 20,807 | 07.05.15 | 18.05.15 | 40249 |
| M/S Padmalaya Sales Corporation, BAM | AADFP – 9753 A | 20.4.15 | 1,419,200 | 2% | 28,385 | 07.05.15 | 18.05.15 | 40249 |
| Swastik Engineering | AETPB- 0746 H | 20.4.15 | 599,305 | 2% | 11,986 | 07.05.15 | 18.05.15 | 40249 |
| D. Krushna Murty Patra | ALRPP-6350 Q | 20.4.15 | 184,194 | 1% | 1,842 | 07.05.15 | 19.05.15 | 40538 |
| M/S Padmalaya Sales Corporation, BAM | AADFP – 9753 A | 20.4.15 | 4,547,723 | 2% | 90,954 | 07.05.15 | 19.05.15 | 40538 |
| Nilakantha Sahu | BIGPS – 5237 L | 20.4.15 | 372,000 | 1% | 3,720 | 07.05.15 | 19.05.15 | 40538 |
| M/S Padmalaya Sales Corporation, BAM | AADFP – 9753 A | 30.4.15 | 80,290 | 2% | 1,606 | 07.05.15 | 06.06.15 | 42611 |
| Ganesh Pattnaik | BBOPP- 8101 M | 21.5.15 | 678,799 | 1% | 6,788 | 07.06.15 | 25.06.15 | 2 |
| Anup Ku. Nayak | ARYPN - 9892 N | 21.5.15 | 495,345 | 1% | 4,953 | 07.06.15 | 25.06.15 | 2 |

| | | | | | | | | |
|--|----------------|---------|-----------|----|--------|----------|----------|----|
| Raghavendra Steels | AAIFR- 2065 C | 21.5.15 | 77,972 | 2% | 1,559 | 07.06.15 | 04.07.15 | 21 |
| Anupam Ltd. | AABCM - 2118 B | 21.5.15 | 3,312 | 2% | 66 | 07.06.15 | 04.07.15 | 21 |
| M/S City Water Solution | ATXPM- 7091 H | 28.5.15 | 44,800 | 2% | 896 | 07.06.15 | 04.07.15 | 21 |
| The Dharatri | AACCN- 6500 H | 21.5.15 | 3,974 | 2% | 80 | 07.06.15 | 04.07.15 | 21 |
| The Samaj | AAATS- 1730 M | 21.5.15 | 39,264 | 2% | 785 | 07.06.15 | 04.07.15 | 21 |
| M/S Dozco (India) Pvt. Ltd. | AABCD- 0776 E | 21.5.15 | 34,543 | 2% | 691 | 07.06.15 | 04.07.15 | 21 |
| Hindustan Conservancy | ACMPC- 4723 A | 16.5.15 | 726,048 | 2% | 15,930 | 07.06.15 | 04.07.15 | 21 |
| Trishul Thred Pvt. Ltd | AABCT- 9540 J | 16.5.15 | 33,458 | 2% | 669 | 07.06.15 | 04.07.15 | 21 |
| Trishul Thred Pvt. Ltd | AABCT- 9540 J | 16.5.15 | 74,524 | 2% | 1,490 | 07.06.15 | 04.07.15 | 21 |
| Adikandha Sabat | BJSPS - 4551 G | 16.5.15 | 290,738 | 1% | 2,907 | 07.06.15 | 04.07.15 | 21 |
| Renubala Choudhury | AORPC- 4981 P | 30.6.15 | 685,243 | 1% | 6,852 | 07.07.15 | 20.07.15 | 1 |
| Lokanath Panda | AWSP- 3699 L | 30.6.15 | 239,262 | 1% | 2,393 | 07.07.15 | 20.07.15 | 1 |
| Sachala Sahu | CFXPS - 5189 E | 30.6.15 | 293,943 | 1% | 2,939 | 07.07.15 | 20.07.15 | 1 |
| Debasis Sahu | BBAPS- 1421 D | 30.6.15 | 1,076,914 | 1% | 10,769 | 07.07.15 | 20.07.15 | 1 |
| Sanjaya Ku. Sahu | AZAPS- 3285 Q | 30.6.15 | 613,901 | 1% | 6,139 | 07.07.15 | 20.07.15 | 1 |
| P. Dilleswar Rao | BKKPR - 8963 E | 30.6.15 | 1,550,377 | 1% | 15,504 | 07.07.15 | 20.07.15 | 1 |
| P. Dilleswar Rao | BKKPR - 8963 E | 30.6.15 | 983,142 | 1% | 9,832 | 07.07.15 | 20.07.15 | 1 |
| Lalatendu Moharana | BCSPM - 5143 D | 30.6.15 | 261,923 | 1% | 2,619 | 07.07.15 | 20.07.15 | 1 |
| Lalatendu Moharana | BCSPM - 5143 D | 30.6.15 | 432,193 | 1% | 4,322 | 07.07.15 | 20.07.15 | 1 |
| Purna Ch. Pattnaik S/o Bhaskar Pattnaik | AHCPP- 0721 G | 30.6.15 | 294,001 | 1% | 2,940 | 07.07.15 | 20.07.15 | 1 |
| Narasingh Sethi | CMUPS - 0352 K | 30.6.15 | 643,401 | 1% | 6,434 | 07.07.15 | 20.07.15 | 1 |
| Bhaskar Mishra | APMPM- 8927 K | 30.6.15 | 1,239,678 | 1% | 2,397 | 07.07.15 | 20.07.15 | 1 |
| Sachala Sahu | CFXPS5189E | 30.6.15 | 692,953 | 1% | 6,930 | 07.07.15 | 20.07.15 | 1 |
| Prakash Ch. Patra | AHCPP4851B | 30.6.15 | 194,627 | 1% | 1,946 | 07.07.15 | 20.07.15 | 1 |
| Jitendra Ku. Panda | BHQPP1359F | 30.6.15 | 641,462 | 1% | 6,415 | 07.07.15 | 20.07.15 | 1 |
| M/S Hindustan Conservancy | AAHFH8091 H | 31.7.15 | 354,137 | 2% | 7,083 | 07.08.15 | 29.08.15 | 19 |
| Namita Kumari Sahu | DMOPS5596E | 22.7.15 | 52,555 | 1% | 525 | 07.08.15 | 29.08.15 | 19 |
| M/S Dec Infa system (p) Ltd. BAM | AABCD9047Q | 22.7.15 | 34,125 | 2% | 683 | 07.08.15 | 29.08.15 | 19 |
| M/S R.P. Reprographic Service, Berhampur | AALPD8755C | 04.7.15 | 41,932 | 2% | 839 | 07.08.15 | 29.08.15 | 19 |
| Simanchal Mishra | ALXPM1473B | 07.7.15 | 131,718 | 1% | 1,317 | 07.08.15 | 29.08.15 | 19 |
| P. Gopal Krishna | ANXPP0497L | 07.7.15 | 80,781 | 1% | 808 | 07.08.15 | 29.08.15 | 19 |

| | | | | | | | | |
|---|----------------|--------------|-----------|----|--------|----------|----------|----|
| Arun Ku. Panda | AGFPP 6835P | 10.7.15 | 5,087,919 | 1% | 50,879 | 07.08.15 | 03.09.15 | 13 |
| Sidhartha Ku. Sahu | DEWPS9084H | 10.7.15 | 861,082 | 1% | 8,611 | 07.08.15 | 03.09.15 | 13 |
| Uma Kanta Panigrahy | AIAPP9805A | 20.7.15 | 519,320 | 1% | 5,193 | 07.08.15 | 03.09.15 | 13 |
| Narasingh Sethi | CMUPS0352K | 19.7.15 | 760,040 | 1% | 7,600 | 07.08.15 | 03.09.15 | 13 |
| Abhin Sundar Behera | AFWPB- 5573 N | 19.7.15 | 1,666,506 | 1% | 16,665 | 07.08.15 | 03.09.15 | 13 |
| Abhin Sundar Behera | AFWPB- 5573 N | 13.7.15 | 1,191,362 | 1% | 11,914 | 07.08.15 | 03.09.15 | 13 |
| P. Dilleswar Rao | BKKPR - 8963 E | 13.7.15 | 1,887,700 | 1% | 18,877 | 07.08.15 | 03.09.15 | 13 |
| Uma Kanta Panigrahy | AIAPP-9805 A | 13.7.15 | 674,898 | 1% | 6,749 | 07.08.15 | 03.09.15 | 13 |
| Saiba Das | BAOPD - 9204 N | 13.7.15 | 644,063 | 1% | 6,441 | 07.08.15 | 3.9.15 | 13 |
| Uma Kanta Panigrahy | AIAPP-9805 A | 13.7.15 | 642,493 | 1% | 6,425 | 07.08.15 | 03.09.15 | 13 |
| Durga Pr. Padhy | ACYPP - 3266 B | 14.7.15 | 673,167 | 1% | 6,732 | 07.08.15 | 03.09.15 | 13 |
| Ashok Ku. Pattnaik S/o Shyamasundar Pattnaik | AJWPP- 9124 F | 18.8.15 | 2,391,598 | 1% | 23,916 | 07.09.15 | 29.09.15 | 4 |
| Durga Raman Pattnaik | ALPPP - 8146 E | 18.8.15 | 732,259 | 1% | 7,323 | 07.09.15 | 29.09.15 | 4 |
| Adyaprana Subudhi | BGCPS - 4700 E | 29.9.15 | 1,301,570 | 1% | 13,016 | 07.10.15 | 31.10.15 | 1 |
| Uma Kanta Panigrahy | AIAPP-9805 A | 29.9.15 | 1,010,171 | 1% | 10,102 | 07.10.15 | 31.10.15 | 1 |
| Nilakantha Sahu | BIGPS - 5237 L | 29.9.15 | 333,711 | 1% | 3,337 | 07.10.15 | 31.10.15 | 1 |
| Sovan Ku. Nayak | AHBPN - 4501 D | 29.9.15 | 1,388,658 | 1% | 13,887 | 07.10.15 | 31.10.15 | 1 |
| P. Rama Ch. Patro | BKHPP - 6165 P | 29.9.15 | 321,000 | 1% | 3,210 | 07.10.15 | 31.10.15 | 1 |
| Smt. Renubala Choudhury | AORPC - 4981 P | 29.9.15 | 406,758 | 1% | 4,068 | 07.10.15 | 31.10.15 | 1 |
| Ramakrishna Behera | AQXPB - 2339 L | 29.9.15 | 463,880 | 1% | 4,639 | 07.10.15 | 31.10.15 | 1 |
| Narasingh Sethi | CMUPS - 0352 K | 29.9.15 | 307,617 | 1% | 3,076 | 07.10.15 | 31.10.15 | 1 |
| Abhinash Mohanty | APTPM - 8253 R | 29.9.15 | 123,521 | 1% | 1,235 | 07.10.15 | 31.10.15 | 1 |
| D. Krushna Murty Patra | ALRPP-6350 Q | 29.9.15 | 164,703 | 1% | 1,647 | 07.10.15 | 31.10.15 | 1 |
| Sonali Nayak | AHVPN - 7810 R | 29.9.15 | 725,508 | 1% | 7,255 | 07.10.15 | 31.10.15 | 1 |
| Jitendra Raula | ASQPR - 8959 R | 17.10.1 5 | 581,748 | 1% | 5,817 | 07.11.15 | 04.12.15 | 9 |
| Aruna Ku. Panda | AGFPP - 6835 P | 17.10.1 5 | 661,925 | 1% | 6,619 | 07.11.15 | 04.12.15 | 9 |
| Bhagaban Panda | AHCPP-0744 R | 17.10.1 5 | 723,447 | 1% | 7,234 | 07.11.15 | 04.12.15 | 9 |
| Subhendu Sekhar Panigrahy | AWDPP- 6340 D | 17.10.1 5 | 441,691 | 1% | 4,417 | 07.11.15 | 04.12.15 | 9 |
| Uma Kanta Panigrahy | AIAPP-9805 A | 17.10.1 5 | 964,321 | 1% | 9,643 | 07.11.15 | 04.12.15 | 9 |

| | | | | | | | | |
|-----------------------------------|----------------|--------------|-----------|----|--------|----------|----------|---|
| Durga Pr. Padhy | ACYPP- 3266 B | 17.10.1 5 | 898,098 | 1% | 8,981 | 07.11.15 | 04.12.15 | 9 |
| Debendra Pr. Sahu | BAYPS - 1047 J | 17.10.1 5 | 2,577,527 | 1% | 25,775 | 07.11.15 | 04.12.15 | 9 |
| Manoj Ku. Mishra | AGYPM - 4817 F | 17.10.1 5 | 305,668 | 1% | 3,057 | 07.11.15 | 04.12.15 | 9 |
| Purna Ch. Pattnaik | AHCPP - 0721 G | 17.10.1 5 | 1,371,688 | 1% | 13,717 | 07.11.15 | 04.12.15 | 9 |
| Abhin Sundar Behera | AFWPB - 5573 N | 17.10.1 5 | 1,964,029 | 1% | 19,640 | 07.11.15 | 04.12.15 | 9 |
| Abhin Sundar Behera | AFWPB - 5573 N | 17.10.1 5 | 2,049,836 | 1% | 20,498 | 07.11.15 | 04.12.15 | 9 |
| Abhinash Mohanty | APTPM - 8253 R | 17.10.1 5 | 90,995 | 1% | 910 | 07.11.15 | 04.12.15 | 9 |
| Ashok Ku. Pattnaik | AJWPP - 9124 F | 31.10.1 5 | 751,143 | 1% | 7,511 | 07.11.15 | 04.12.15 | 9 |
| Adyapran Subudhi | BGCPS - 4700 E | 31.10.1 5 | 1,311,312 | 1% | 13,113 | 07.11.15 | 04.12.15 | 9 |
| Harischandra Sethy | BUEPS - 8616 M | 17.10.1 5 | 2,019,976 | 1% | 20,200 | 07.11.15 | 04.12.15 | 9 |
| M/S Utkal Technology and solution | AACFU- 7837 P | 30.10.1 5 | 124,046 | 2% | 2,481 | 07.11.15 | 04.12.15 | 9 |
| Prajatantra | AAATP - 2215 Q | 31.10.1 5 | 3,506 | 2% | 70 | 07.11.15 | 04.12.15 | 9 |
| Annupam Bharat | AABCM - 2118 B | 31.10.1 5 | 4,950 | 2% | 99 | 07.11.15 | 04.12.15 | 9 |
| New Indian Express | AAACI - 0842 D | 31.10.1 5 | 3,600 | 2% | 72 | 07.11.15 | 04.12.15 | 9 |
| Sankar Ku. Sahu | BDOPS- 8757 C | 21.12.1 5 | 614,280 | 1% | 6,143 | 07.01.16 | 06.01.16 | 4 |
| Simanchal Mishra | ALXPM-1473 B | 21.12.1 5 | 248,774 | 1% | 2,488 | 07.01.16 | 06.01.16 | 4 |
| Uma Kanta Panigrahy | AIAPP-9805 A | 21.11.1 5 | 1,621,413 | 1% | 6,214 | 07.12.15 | 06.01.16 | 4 |
| Abhaya Prasad Singhdeo | ANTPD - 7428 H | 21.11.1 5 | 132,916 | 1% | 1,329 | 07.12.15 | 06.01.16 | 4 |
| Bibhuti Bhusan Sahu | BNYPS- 9742 P | 21.11.1 | 273,500 | 1% | 2,747 | 07.12.15 | 06.01.16 | 4 |

| | | | | | | | | |
|-----------------------|----------------|--------------|-----------|----|--------|----------|----------|---|
| | | 5 | | | | | | |
| Durga Raman Pattnaik | ALPPP- 8146 E | 21.11.1 5 | 894,085 | 1% | 8,941 | 07.12.15 | 06.01.16 | 4 |
| Durga Ch. Sahu | DCJPS – 9572 R | 21.11.1 5 | 286,972 | 1% | 2,870 | 07.12.15 | 06.01.16 | 4 |
| Abhin Sundar Behera | AFWPB - 5573 N | 21.11.1 5 | 2,515,697 | 1% | 25,157 | 07.12.15 | 06.01.16 | 4 |
| Purna Ch. Pattnaik | AHCPP - 0721 G | 21.11.1 5 | 694,864 | 1% | 6,949 | 07.12.15 | 06.01.16 | 4 |
| Simanchal Panigrahy | CIXPP - 5428 C | 21.11.1 5 | 262,000 | 1% | 2,620 | 07.12.15 | 06.01.16 | 4 |
| Abhin Sundar Behera | AFWPB - 5573 N | 16.11.1 5 | 1,542,249 | 1% | 15,422 | 07.12.15 | 06.01.16 | 4 |
| Susanta Ku. Sethy | BVWPS - 0815 F | 16.11.1 5 | 647,608 | 1% | 6,476 | 07.12.15 | 06.01.16 | 4 |
| Laxman Nayak | AECPN - 0273 J | 16.11.1 5 | 1,475,851 | 1% | 14,759 | 07.12.15 | 06.01.16 | 4 |
| Nilakantha Sahu | BIGPS – 5237 L | 02.12.1 5 | 1,058,794 | 1% | 10,588 | 07.01.16 | 06.01.16 | 4 |
| Jagannath Sahu | CTPPS- 5359 N | 28.12.1 5 | 367,659 | 1% | 3,677 | 07.01.16 | 22.01.16 | 7 |
| Durga Ch. Sahu | DCJPS – 9572 R | 28.12.1 5 | 207,598 | 1% | 2,076 | 07.01.16 | 22.01.16 | 7 |
| Pradeep Ku. Choudhury | ABKPC- 9416 F | 28.12.1 5 | 1,267,069 | 1% | 2,670 | 07.01.16 | 22.01.16 | 7 |
| Purna Ch. Pattnaik | AHCPP - 0721 G | 28.12.1 5 | 1,514,997 | 1% | 15,150 | 07.01.16 | 22.01.16 | 7 |
| Jagannath Sahu | CTPPS- 5359 N | 28.12.1 5 | 562,102 | 1% | 5,621 | 07.01.16 | 22.01.16 | 7 |
| Khirod Ch. Sahu | BCLPS - 4899 H | 28.12.1 5 | 1,081,731 | 1% | 10,817 | 07.01.16 | 22.01.16 | 7 |
| Ganesh Pattnaik | BBOPP - 8101 M | 28.12.1 5 | 899,204 | 1% | 8,992 | 07.01.16 | 22.01.16 | 7 |
| Bala Krishna Sahu | CHYPS - 4447 N | 28.12.1 5 | 544,546 | 1% | 5,445 | 07.01.16 | 22.01.16 | 7 |
| Prakash Ch. Patra | AHCPP-4851 B | 28.12.1 5 | 693,237 | 1% | 6,932 | 07.01.16 | 22.01.16 | 7 |

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|--|----------------|--------------|-----------|----|--------|----------|----------|----|
| Ajit Ku. Padhy | AXFPP - 0276 M | 28.12.1 5 | 218,631 | 1% | 2,186 | 07.01.16 | 22.01.16 | 7 |
| Anup Ku. Nayak | ARYPN - 9892 N | 28.12.1 5 | 263,695 | 1% | 2,637 | 07.01.16 | 22.01.16 | 7 |
| Pramod Ch. Adhikari | AFYPA - 4734 N | 28.12.1 5 | 807,058 | 1% | 8,071 | 07.01.16 | 22.01.16 | 7 |
| Narendra Ku. Behera | ARQPB - 0377 A | 28.12.1 5 | 877,487 | 1% | 8,775 | 07.01.16 | 22.01.16 | 7 |
| Smt. Sachala Sahu | CFXPS - 5189 E | 28.12.1 5 | 678,820 | 1% | 6,788 | 07.01.16 | 22.01.16 | 7 |
| Lokanath Panda | AWSP - 3699 L | 28.12.1 5 | 586,378 | 1% | 5,864 | 07.01.16 | 22.01.16 | 7 |
| Birupakhya Choudhury | ATHPC - 8449 B | 28.12.1 5 | 976,876 | 1% | 9,769 | 07.01.16 | 22.01.16 | 7 |
| Sisir Ku. Swain | CPEPS - 9592 A | 28.12.1 5 | 101,245 | 1% | 1,012 | 07.01.16 | 22.01.16 | 7 |
| Anil Kumar Jena | AKBPJ - 5677 M | 02.12.1 5 | 129,109 | 1% | 1,291 | 07.01.16 | 22.01.16 | 7 |
| M/s. Padmalaya Sales Corporation, BAM. | AADFP - 9753 A | 12.1.16 | 2,321,563 | 2% | 46,431 | 07.02.16 | 03.03.16 | 14 |
| Bhaskar Mishra | APMPM 8927 K | 23.2.16 | 944,689 | 1% | 9,447 | 07.03.16 | 14.03.16 | 3 |
| M/s. Ghana ShyamConstruction Priyanka Dalai | AQAPD 0828 R | 16.2.16 | 977,503 | 1% | 9,775 | 07.03.16 | 14.03.16 | 3 |
| Nilakantha Sahu | BIGPS 5237 L | 01.2.16 | 382,846 | 1% | 3,828 | 07.03.16 | 14.03.16 | 3 |
| Kesab Chandra Behera | AOGPB 9208 M | 01.2.16 | 1,216,954 | 1% | 2,169 | 07.03.16 | 14.03.16 | 3 |
| Pradeep Kumar Dash | AGBPD- 7977 N | 01.2.16 | 1,541,118 | 1% | 5,411 | 07.03.16 | 14.03.16 | 3 |
| Ashok Ku.Pattanaik S/o Syama sundar pattnaik | AJWPP 9124 F | 29.1.16 | 2,009,426 | 1% | 20,094 | 07.02.16 | 14.03.16 | 3 |
| Prajantra | AAATP - 2215 Q | 01.3.16 | 3,000 | 2% | 60 | 07.04.16 | 08.04.16 | 1 |
| Dharitri | AACN 6500 H | 01.3.16 | 4,416 | 2% | 88 | 07.04.16 | 08.04.16 | 1 |
| M/s.Hind Automobile, BAM | AACFH 8843 E | 03.3.16 | 36,816 | 2% | 736 | 07.04.16 | 08.04.16 | 1 |
| M/s.Hindustan ConservancyRly Station Road | AAHFH 8091 H | 03.3.16 | 503,922 | 2% | 10,078 | 07.04.16 | 08.04.16 | 1 |

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|-----------------------------------|----------------|---------|-----------|----|--------|----------|----------|---|
| The Samaja | AAATS 1730M | 08.3.16 | 9,900 | 2% | 198 | 07.04.16 | 08.04.16 | 1 |
| The Samaya | AAECA 1147 K | 08.3.16 | 5,913 | 2% | 118 | 07.04.16 | 08.04.16 | 1 |
| Dhartri | AACCN - 6500 H | 08.3.16 | 6,182 | 2% | 124 | 07.04.16 | 08.04.16 | 1 |
| Sudarsan Panda | AHCPP0531A | 15.3.16 | 30,772 | 2% | 615 | 07.04.16 | 08.04.16 | 1 |
| R. Tumbanatham Associates | AGLPR9323E | 15.3.16 | 27,423 | 2% | 548 | 07.04.16 | 08.04.16 | 1 |
| R. Tumbanatham Associates | AGLPR9323E | 15.3.16 | 24,376 | 2% | 488 | 07.04.16 | 08.04.16 | 1 |
| New Indian Express | AAACI0842D | 15.3.16 | 10,800 | 2% | 216 | 07.04.16 | 08.04.16 | 1 |
| The Sambada | AAACE7323H | 15.3.16 | 6,950 | 2% | 139 | 07.04.16 | 08.04.16 | 1 |
| Sudarsan Panda | AHCPP0531A | 15.3.16 | 38,465 | 2% | 769 | 07.04.16 | 08.04.16 | 1 |
| The Samaja | AAATS1730M | 31.3.16 | 6,732 | 2% | 135 | 07.04.16 | 08.04.16 | 1 |
| The Samaja | AAATS1730M | 31.3.16 | 17,929 | 2% | 359 | 07.04.16 | 08.04.16 | 1 |
| The Samaja | AAATS1730M | 31.3.16 | 14,256 | 2% | 285 | 07.04.16 | 08.04.16 | 1 |
| Pravakar Mohanty | AZAPM0151B | 29.3.16 | 300,000 | 1% | 3,000 | 07.04.16 | 08.04.16 | 1 |
| Smt. Dilleswari Das | BIJPD7837G | 30.3.16 | 208,660 | 1% | 2,087 | 07.04.16 | 08.04.16 | 1 |
| Haris Chandra Sethy | BUEPS8616M | 29.3.16 | 250,000 | 1% | 2,500 | 07.04.16 | 08.04.16 | 1 |
| Sraban Kumar Panda | AHCPP0605R | 29.3.16 | 1,840,363 | 1% | 18,404 | 07.04.16 | 08.04.16 | 1 |
| M/s. Harita Agencies Gandhi nagar | AHKPR9793G | 17.2.16 | 246,260 | 2% | 4,925 | 07.03.16 | 08.04.16 | 1 |
| Anit Ku. Sahu | APZPS8702D | 03.3.16 | 431,787 | 1% | 4,318 | 07.04.16 | 08.04.16 | 1 |
| Smt. Dilleswari Das | BIJPD7837G | 03.3.16 | 1,650,554 | 1% | 16,506 | 07.04.16 | 08.04.16 | 1 |
| Jagannath Sahu | CTPPS5359N | 03.3.16 | 295,474 | 1% | 2,955 | 07.04.16 | 08.04.16 | 1 |
| Durga Charan Sahu | DCJPS9572R | 03.3.16 | 1,301,044 | 1% | 13,010 | 07.04.16 | 08.04.16 | 1 |
| Simanchala Mishra | ALXPM1473B | 03.3.16 | 413,447 | 1% | 4,134 | 07.04.16 | 08.04.16 | 1 |
| Rabi Prasad Dash | AECDP- 7208 R | 03.3.16 | 704,736 | 1% | 7,047 | 07.04.16 | 08.04.16 | 1 |
| Sisir Ku. Swain | CPEPS – 9592 A | 03.3.16 | 403,932 | 1% | 4,039 | 07.04.16 | 08.04.16 | 1 |
| Kesab Chandra Behera | AOGPB 9208 M | 03.3.16 | 966,562 | 1% | 9,666 | 07.04.16 | 08.04.16 | 1 |
| Laxman Nayak | AECPN - 0273 J | 03.3.16 | 334,187 | 1% | 3,341 | 07.04.16 | 08.04.16 | 1 |
| SamirPanigrahy | BBPPP - 1454 G | 03.3.16 | 554,000 | 1% | ,540 | 07.04.16 | 08.04.16 | 1 |
| P. Gopal Krishna | ANXPP 0497 L | 03.3.16 | 137,799 | 1% | ,378 | 07.04.16 | 08.04.16 | 1 |
| Simanchala Mishra | ALXPM-1473 B | 03.3.16 | 389,449 | 1% | 3,894 | 07.04.16 | 08.04.16 | 1 |
| Sidhesh Prasad Sahu | AGVPS- 3347 K | 03.3.16 | 79,528 | 1% | 795 | 07.04.16 | 08.04.16 | 1 |
| Pradeep Kumar Dash | AGBPD- 7977 N | 08.3.16 | 150,000 | 1% | 1,500 | 07.04.16 | 08.04.16 | 1 |
| Dibakar Pattnaik | ASZPP 1332 R | 08.3.16 | 1,101,753 | 1% | 11,018 | 07.04.16 | 08.04.16 | 1 |
| Ram Krishna Sahu | CHYPS 4450 D | 15.3.16 | 464,108 | 1% | 4,641 | 07.04.16 | 08.04.16 | 1 |

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|--------------------------------------|----------------|---------|--------------------|----|------------------|----------|----------|---|
| Durga Raman Patnaik | ALPPP 8146E | 15.3.16 | 300,000 | 1% | 3,000 | 07.04.16 | 08.04.16 | 1 |
| Sisir Ku. Swain | CPEPS – 9592 A | 15.3.16 | 170,228 | 1% | 1,702 | 07.04.16 | 08.04.16 | 1 |
| Balakrishna Sahu | CHYPS - 4447 N | 17.3.16 | 325,632 | 1% | 3,256 | 07.04.16 | 08.04.16 | 1 |
| Ranjit Kumar Pattnaik | AKTPP 2533 J | 17.3.16 | 109,029 | 1% | 1,090 | 07.04.16 | 08.04.16 | 1 |
| Pranaya Ranjan Khadanga | AHMPK - 9831 A | 21.3.16 | 560,889 | 1% | 5,609 | 07.04.16 | 08.04.16 | 1 |
| Smt. Dilleswari Das | BIJPD 7837 G | 21.3.16 | 195,760 | 1% | 1,958 | 07.04.16 | 08.04.16 | 1 |
| The Samaja | AAATS 1730M | 21.3.16 | 5,150 | 2% | 103 | 07.04.16 | 08.04.16 | 1 |
| The Samaja | AAATS 1730M | 21.3.16 | 6,732 | 2% | 135 | 07.04.16 | 08.04.16 | 1 |
| The Prajatantra | AAATP - 2215 Q | 21.3.16 | 3,000 | 2% | 60 | 07.04.16 | 08.04.16 | 1 |
| The Dharitri | AACCN - 6500 H | 21.3.16 | 5,299 | 2% | 106 | 07.04.16 | 08.04.16 | 1 |
| M/s. DEC. Infosystem (P) Ltd, BAM | AABCD 9047Q | 21.3.16 | 17,900 | 2% | 358 | 07.04.16 | 08.04.16 | 1 |
| Raj Computer AMC & Construction | AYXPD 4787G | 21.3.16 | 33,125 | 2% | 663 | 07.04.16 | 08.04.16 | 1 |
| Smt. Renubala Choudhury | AORPC 4981 P | 31.3.16 | 806,826 | 1% | 8,068 | 07.04.16 | 08.04.16 | 1 |
| Smt. Namita Kumari Sahu | DMOPS 5596 E | 31.3.16 | 712,716 | 1% | 7,127 | 07.04.16 | 08.04.16 | 1 |
| The Samaja | AAATS 1730M | 31.3.16 | 4,752 | 2% | 95 | 07.04.16 | 08.04.16 | 1 |
| Dhartri | AACCN - 6500 H | 31.3.16 | 3,974 | 2% | 80 | 07.04.16 | 08.04.16 | 1 |
| TOTAL | | | 118,534,595 | | 1,304,863 | | | |

Recommendation:

- i. It is being advised that the ULB should pay the statutory liability on or before due date.*
- ii. Maintain centralized register with respect to all types of statutory due instead of only department wise register.*
- iii. Reconcile periodically i.e. monthly or quarterly all types of statutory due with accounts department by the different department.*