

TABLE OF CONTENTS

I.	STATUTORY RELATED.....	2
	1. TDS.....	2
	2. Royalty.....	7
	3. WCT.....	8
	4. VAT.....	10
	5. Labour Cess.....	15
	6. EPF.....	18
	7. Service Tax.....	19
II.	MAINTENANCE OF BOOKS OF ACCOUNT.....	26
III.	FINANCIAL MANAGEMENT.....	27
	1. Grants.....	27
	2. Revenue (Including own source revenue).....	28
	3. Assets and Debts.....	31
IV.	CONCLUSIONS.....	33
	1. Recommendations.....	33
	2. Status of Prior year Recommendations.....	33
	3. Overall conclusion on the Management of BeMC.....	33

I. STATUTORY RELATED**1. TDS****Observations:**

- (a) We have verified the Income Tax Deducted at source for the 1st half year of FY 2016-17 and found that in some cases TDS have been deducted but not deposited within the due date as per the tables given here under, subject to observations as here under.

Table-I.1.1

Details of TDS Deposit for 1st half year of FY 2016-17							
MONTH	V.NO.	HEAD	TOTAL TDS AMT	CHALLAN NO.	PMT DATE	DUE DATE	DELAY IN DAYS
Apr-16	141/04	194C	500,023.00	00003	05-May16	07-May16	Annex-Table-I.1.3
May-16	168/05	194C	60,000.00	00001	09-May16	07-Jun-16	do
May-16	290/05	192B	1,000.00	00033	23-May16	07-Jun-16	do
May-16	424/05	194C	89,164.00	00004	01-Jun-16	07-Jun-16	do
May-16	434/05	194C	34,984.00	00003	03-Jun-16	07-Jun-16	do
Jun-16	572/06	192B	42,300.00	00003	28-Jun-16	07-Jul-16	do
Jun-16	618//06	194C	270,600.00	00010	05-Jul-16	07-Jul-16	do
Jun-16	619/06	194C	126,007.00	00015	04-Jul-16	07-Jul-16	do
Jun-16	629/07	194C	4,699.00	00014	04-Jul-16	07-Jul-16	do
Jun-16	778/07	192B	40,300.00	00005	20-Jul-16	07-Jul-16	13
Jul-16	860/07	194C	106,408.00	00007	03-Aug-16	07-Aug16	Annex-Table-I.1.3
Aug-16	1142/09	194C	28,724.00	00011	12-Sep-16	07-Sep-16	5
Aug-16	1143/09	194C	1,669,338.00	00027	03-Sep-16	07-Sep-16	Annex-Table-I.1.3
Sep-16	1350/09	194J	279,039.00	00016	07-Oct-16	07-Oct-16	do
Sep-16	1352/09	192B	39,500.00	00006	04-Oct-16	07-Oct-16	do
Sep-16	1353/09	194C	444,482.00	00003	05-Oct-16	07-Oct-16	do

TOTAL	3,736,568.00	TOTAL	18
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Table-I.1.2

NO/SHORT DEDUCTED OF TDS AMOUNT						
V.NO.	PARTY NAME	BILL AMT	DEDUCTED AMT	TO BE DEDUCTED	DIFF.	REMARKS
92/04	SUTAR PHARMACHEMICALS PVT LTD	103,649	1036	2073	(1,037)	Amount of Rs. 1037/- is short deducted
317/05	M/S U.B. MARKETING & SERVICES PVT LTD	140,756	0	2816	(2,816)	TDS Rs. 2816/- is not deducted at all.
429/05	CIVIL ENGINEERING DEPARTMENT	51,525	0	515	(515)	TDS Rs. 515/- is not deducted at all.
490/06	SISIR KUMAR SWAIN	92,837	729	928	(199)	Amount of Rs. 199/- is short deducted
634/07	NILACHALA MOHAPATRA	42,583	0	426	(426)	TDS Rs. 426/- is not deducted at all.
800/07	GALAXY TOUR & TRAVELS	26,000	0	260	(260)	TDS Rs. 260/- is not deducted at all.
976/08	BHAGABAN PANDA	654,818	6458	6548	(90)	Amount of Rs.90/- is short deducted

TOTAL	1,112,168	8,223	13,566	(5,343)	
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Table-I.1.3

DELAY/ NO DEPOSIT OF DEDUCTED TDS AMOUNT						
V. NO.	PARTY NAME	BILL AMT	TDS AMT	DUE DATE	PMT DATE	DELAY IN DAYS
158/05	DURGA PRASAD PADHY	976,644	28,820	07-Jun-16	05-Oct-16	120
159/05	ARUN KUMAR NAYAK	1,008,906	10,089	07-Jun-16	05-Oct-16	120
262/05	PADMA CHARAN SAHU	262,575	2,626	07-Jun-16	05-Oct-16	120
378/05	RAJIT KUMAR PATRA	148,066	1,481	07-Jun-16	Not made	-
406/05	DURGA CHARAN SAHU	601,002	6,010	07-Jun-16	05-Oct-16	120
408/05	SRI NARENDRA KUMAR BEHERA	510,829	5,108	07-Jun-16	05-Oct-16	120
490/06	SISIR KUMAR SWAIN	92,837	729	07-Jul-16	03-Sep-16	58
642/07	SAFAI ABHIJAN	257,523	5,150	07-Aug-16	05-Oct-16	59
643/07	SANITAION BILL	257,523	5,150	07-Aug-16	05-Oct-16	59
644/07	SAFAI ABHIJAN	347,965	6,959	07-Aug-16	05-Oct-16	59
645/07	SAFAI ABHIJAN	347,965	6,959	07-Aug-16	05-Oct-16	59
646/07	SAFAI ABHIJAN	162,555	3,251	07-Aug-16	05-Oct-16	59
647/07	SAFAI ABHIJAN	162,555	3,251	07-Aug-16	05-Oct-16	59
648/07	K GOPI	202,216	4,044	07-Aug-16	05-Oct-16	59
649/07	K GOPI	202,216	4,044	07-Aug-16	05-Oct-16	59
650/07	K GOPI	195,271	3,905	07-Aug-16	05-Oct-16	59
651/07	K GOPI	195,271	3,905	07-Aug-16	05-Oct-16	59
652/07	MAA BHUBANESWARI SUPPLY AGENCIES	195,967	3,919	07-Aug-16	05-Oct-16	59
653/07	MAA BHUBANESWARI SUPPLY AGENCIES	195,967	3,919	07-Aug-16	05-Oct-16	59
654/07	PRATYUSH	213,247	4,265	07-Aug-16	05-Oct-16	59

655/07	PRATYUSH	213,247	4,265	07-Aug-16	05-Oct-16	59
656/07	PRATYUSH	181,431	3,629	07-Aug-16	05-Oct-16	59
657/07	PRATYUSH	181,431	3,629	07-Aug-16	05-Oct-16	59
658/07	PRATYUSH	155,331	3,107	07-Aug-16	05-Oct-16	59
659/07	PRATYUSH	155,331	3,107	07-Aug-16	05-Oct-16	59
660/07	PRATYUSH	198,237	3,965	07-Aug-16	05-Oct-16	59
661/07	PRATYUSH	198,237	3,965	07-Aug-16	05-Oct-16	59
662/07	PRATYUSH	278,519	5,570	07-Aug-16	05-Oct-16	59
663/07	PRATYUSH	278,519	5,570	07-Aug-16	05-Oct-16	59
664/07	PRATYUSH	181,793	3,636	07-Aug-16	05-Oct-16	59
665/07	PRATYUSH	181,793	3,636	07-Aug-16	05-Oct-16	59
666/07	PRATYUSH	222,036	4,441	07-Aug-16	05-Oct-16	59
667/07	PRATYUSH	222,036	4,441	07-Aug-16	05-Oct-16	59
668/07	PRATYUSH	227,355	4,547	07-Aug-16	05-Oct-16	59
669/07	PRATYUSH	227,355	4,547	07-Aug-16	05-Oct-16	59
670/07	PRATYUSH	193,668	3,873	07-Aug-16	05-Oct-16	59
671/07	PRATYUSH	193,668	3,873	07-Aug-16	05-Oct-16	59
672/07	PRATYUSH	207,559	4,151	07-Aug-16	05-Oct-16	59
673/07	PRATYUSH	207,559	4,151	07-Aug-16	05-Oct-16	59
674/07	PRATYUSH	260,645	5,213	07-Aug-16	05-Oct-16	59
675/07	PRATYUSH	260,645	5,213	07-Aug-16	05-Oct-16	59
676/07	PRATYUSH	260,645	5,213	07-Aug-16	05-Oct-16	59
677/07	PRATYUSH	260,645	5,213	07-Aug-16	05-Oct-16	59
678/07	PRATYUSH	189,710	3,794	07-Aug-16	05-Oct-16	59
679/07	PRATYUSH	189,710	3,794	07-Aug-16	05-Oct-16	59
680/07	PRATYUSH			07-Aug-16	05-Oct-16	59

		286,539	5,731			
681/07	PRATYUSH	286,539	5,731	07-Aug-16	05-Oct-16	59
682/07	PRATYUSH	163,040	3,261	07-Aug-16	05-Oct-16	59
683/07	PRATYUSH	163,040	3,261	07-Aug-16	05-Oct-16	59
684/07	PRATYUSH	156,717	3,134	07-Aug-16	05-Oct-16	59
685/07	PRATYUSH	156,717	3,134	07-Aug-16	05-Oct-16	59
1174/09	THE PRAMEYA	7,452	149	07-Oct-16	Not made	-
1280/09	SUDARSHAN CHOUDHURY	1,269,708	12,697	07-Oct-16	Not made	-
1329/09	HARISH CHANDRA	1,250,048	12,500	07-Oct-16	Not made	-
1330/09	ANUP KUMAR NAYAK	1,027,773	10,278	07-Oct-16	Not made	-
1331/09	SRMATI RENUBALA CHOUDHURY	1,329,640	13,296	07-Oct-16	Not made	-
1338/09	BRIDGE AND ROOF CO. (INDIA LIMITED)	22,910,000	229,100	07-Oct-16	Not made	-
1340/09	SANJAYA KUMAR SAHOO	1,031,969	10,320	07-Oct-16	Not made	-
1341/09	DUR RAMAN PATTANAİK	1,860,320	18,603	07-Oct-16	Not made	-
1342/09	ABINSH MOHANTY	1,096,203	10,962	07-Oct-16	Not made	-
1343/09	GANESH PATTANAİK	92,301	923	07-Oct-16	Not made	-
1357/09	M/S GHANASHYAMA CONST.	1,678,789	16,788	07-Oct-16	Not made	-
1358/09	DURGA CHARAN MISHRA	396,952	3,970	07-Oct-16	Not made	-
1359/09	SIMANCHAL MISHRA	491,942	4,919	07-Oct-16	Not made	-
1360/09	SIMANCHAL MISHRA	399,478	3,995	07-Oct-16	Not made	-
1362/09	LOKANATH PANDA	1,609,277	16,093	07-Oct-16	Not made	-
1365/09	SIMANCHAL MISHRA	605,398	6,054	07-Oct-16	Not made	-
1366/09	SIMANCHAL MISHRA	1,795,732	17,957	07-Oct-16	Not made	-
1367/09	SISIR KUMAR SWAIN	585,770	5,858	07-Oct-16	Not made	-

1369/09	SUSIL KUMAR PATTANAİK	847,733	8,477	07-Oct-16	Not made	-
1371/09	BIKRAM KHATAI	727,362	7,274	07-Oct-16	Not made	-
1372/09	SIDESH PRASAD SAHU	44,079	441	07-Oct-16	Not made	-
1495/09	SIMANCHAL MISHRA	133,496	1,335	07-Oct-16	Not made	-
1497/09	K R SECURITY	42,887	858	07-Oct-16	Not made	-
1498/09	K R SECURITY	42,717	854	07-Oct-16	Not made	-
1499/09	PRAKASH CHANDRA PATRA	24,993	250	07-Oct-16	Not made	-
TOTAL		54,378,816	658,330			3254

2. Royalty

Observations:

We have verified the Royalty for the 1st half year of FY 2016-17 and found that Royalty has been properly deducted and deposited with the same within due date properly. However in some cases we have observed that Royalty has not been deposited as mentioned below:

Table-I.2.1

NON DEPOSIT OF ROYALTY AMT				
V.NO.	PARTY NAME	BILL AMT	Deducted AMT	REMARKS
156/05	SMT USHA DAS	49,260	1,998	Deducted but not deposited
378/05	RAJIT KUMAR PATRA	148,066	24	-Do-
626/06	KAMI GOUDA	62,764	1,998	-Do-
1280/09	SUDARSHAN CHOUDHURY	1,269,708	14,497	-Do-
1329/09	HARISH CHANDRA	1,250,048	28,808	-Do-
1330/09	ANUP KUMAR NAYAK	1,027,773	30,095	-Do-
1331/09	SRMATI RENUBALA CHOUDHURY	1,329,640	23,738	-Do-
1340/09	SANJAYA KUMAR SAHOO	1,031,969	12,828	-Do-
1341/09	DUR RAMAN PATTANAİK	1,860,320	19,642	-Do-

1342/09	ABINSH MOHANTY	1,096,203	11,070	-Do-
1343/09	GANESH PATTANAİK	92,301	1,241	-Do-
1357/09	M/S GHANASHYAMA CONST.	1,678,789	69,056	-Do-
1358/09	DURGA CHARAN MISHRA	396,952	10,566	-Do-
1359/09	SIMANCHAL MISHRA	491,942	19,498	-Do-
1360/09	SIMANCHAL MISHRA	399,478	16,366	-Do-
1362/09	LOKANATH PANDA	1,609,277	2,991	-Do-
1365/09	SIMANCHAL MISHRA	605,398	42,044	-Do-
1366/09	SIMANCHAL MISHRA	1,795,732	41,987	-Do-
1367/09	SISIR KUMAR SWAIN	585,770	8,084	-Do-
1369/09	SUSIL KUMAR PATTANAİK	847,733	34,028	-Do-
1371/09	BIKRAM KHATAI	727,362	9,619	-Do-
1495/09	SIMANCHAL MISHRA	133,496	2,254	-Do-
TOTAL		18,489,981	402,432	

3. WCT

Observations:

We have verified the Vouchers and documents related to Works Contracts for the 1st half year of FY-2016-17 and found the following observations given in tables:

Table-I.3.1

No/short deduction of WCT

V.NO.	PARTY NAME	BILL AMT	WCT DEDUCTED AMT	REMARKS
158/05	DURGA PRASAD PADHY	976,644	39,066	Deposited on 05.10.2016 in which the due date was 21.06.2016
159/05	ARUN KUMAR NAYAK	1,008,906	40,356	-Do-
262/05	PADMA CHARAN SAHU	262,575	10,503	-Do-

378/05	RAJIT KUMAR PATRA	148,066	5,923	Deducted but not deposited
448/06	SIDESH PRASAD SAHU	186,150	7,446	-Do-
458/06	N G POWERTECH	983,750	39,350	WCT Rs. 39,350/- is not Deducted
490/06	SISIR KUMAR SWAIN	92,837	2,914	WCT Rs.2,914/- is deducted instead of 3,713/- and deposit with delay date on 05.09.2016
1280/09	SUDARSHAN CHOUDHURY	1,269,708	50,788	Deducted but not deposited
1329/09	HARISH CHANDRA	1,250,048	50,002	-Do-
1330/09	ANUP KUMAR NAYAK	1,027,773	41,111	-Do-
1331/09	SRMATI RENUBALA CHOUDHURY	1,329,640	53,186	-Do-
1340/09	SANJAYA KUMAR SAHOO	1,031,969	41,279	-Do-
1341/09	DUR RAMAN PATTANAIK	1,860,320	74,413	-Do-
1342/09	ABINSH MOHANTY	1,096,203	43,848	-Do-
1343/09	GANESH PATTANAIK	92,301	3,692	-Do-
1357/09	M/S GHANASHYAMA CONST.	1,678,789	67,152	-Do-
1358/09	DURGA CHARAN MISHRA	396,952	15,878	-Do-
1359/09	SIMANCHAL MISHRA	491,942	19,678	-Do-
1360/09	SIMANCHAL MISHRA	399,478	15,979	-Do-
1362/09	LOKANATH PANDA	1,609,277	64,371	-Do-
1365/09	SIMANCHAL MISHRA	605,398	24,216	-Do-
1366/09	SIMANCHAL MISHRA	1,795,732	71,829	-Do-
1367/09	SISIR KUMAR SWAIN	585,770	23,431	-Do-
1369/09	SUSIL KUMAR PATTANAIK	847,733	33,909	-Do-
1371/09	BIKRAM KHATAI	727,362	29,094	-Do-
1372/09	SIDESH PRASAD SAHU	44,079	1,763	-Do-
1495/09	SIMANCHAL MISHRA		5,340	-Do-

		133,496		
1499/09	PRAKASH CHANDRA PATRA	24,993	1,000	-Do-
TOTAL		21,957,891	877,517	

4. VAT

Observations:

We have verified all vouchers and documents related to Value Added Tax and found that while Tender paper sale is made, it is inclusive of 5% VAT, but ULB not deposited such amount at all. The details are given here under:-

Table-I.4.1

VAT ON TENDER PAPER SALE						
Srl. No.	Date	Tender Paper Sale AMT	Chq./Challan No.	VAT 5% (Inclusive)	Due Date	PMT Date
1	16-Apr-16	420.00	113	20.00	21-May-16	Not made
2	16-Apr-16	420.00	114	20.00	21-May-16	Not made
3	16-Apr-16	420.00	115	20.00	21-May-16	Not made
4	16-Apr-16	420.00	116	20.00	21-May-16	Not made
5	16-Apr-16	420.00	117	20.00	21-May-16	Not made
6	16-Apr-16	420.00	118	20.00	21-May-16	Not made
7	16-Apr-16	420.00	119	20.00	21-May-16	Not made
8	16-Apr-16	420.00	120	20.00	21-May-16	Not made
9	16-Apr-16	420.00	121	20.00	21-May-16	Not made
10	16-Apr-16	420.00	122	20.00	21-May-16	Not made
11	16-Apr-16	420.00	123	20.00	21-May-16	Not made
12	16-Apr-16	420.00	124	20.00	21-May-16	Not made
13	16-Apr-16	420.00	125	20.00	21-May-16	Not made
14	16-Apr-16	420.00	126	20.00	21-May-16	Not made
15	16-Apr-16		127		21-May-16	Not made

		420.00		20.00		
16	16-Apr-16	420.00	128	20.00	21-May-16	Not made
17	16-Apr-16	420.00	129	20.00	21-May-16	Not made
18	16-Apr-16	420.00	130	20.00	21-May-16	Not made
19	16-Apr-16	420.00	131	20.00	21-May-16	Not made
20	16-Apr-16	420.00	132	20.00	21-May-16	Not made
21	16-Apr-16	420.00	133	20.00	21-May-16	Not made
22	16-Apr-16	420.00	134	20.00	21-May-16	Not made
23	16-Apr-16	420.00	135	20.00	21-May-16	Not made
24	16-Apr-16	420.00	136	20.00	21-May-16	Not made
25	21-Apr-16	420.00	688681	20.00	21-May-16	Not made
26	21-Apr-16	420.00	688680	20.00	21-May-16	Not made
27	21-Apr-16	420.00	688678	20.00	21-May-16	Not made
28	21-Apr-16	420.00	688682	20.00	21-May-16	Not made
29	21-Apr-16	420.00	688683	20.00	21-May-16	Not made
30	21-Apr-16	420.00	688684	20.00	21-May-16	Not made
31	29-Apr-16	420.00	729231	20.00	21-May-16	Not made
32	29-Apr-16	420.00	729230	20.00	21-May-16	Not made
33	29-Apr-16	420.00	729229	20.00	21-May-16	Not made
34	29-Apr-16	420.00	729228	20.00	21-May-16	Not made
35	29-Apr-16	420.00	729227	20.00	21-May-16	Not made
36	29-Apr-16	420.00	729225	20.00	21-May-16	Not made
37	29-Apr-16	420.00	729226	20.00	21-May-16	Not made
38	29-Apr-16	420.00	729224	20.00	21-May-16	Not made
39	29-Apr-16	420.00	729223	20.00	21-May-16	Not made
40	29-Apr-16	420.00	729222	20.00	21-May-16	Not made

41	06-May-16	420.00	381	20.00	21-Jun-16	Not made
42	06-May-16	420.00	382	20.00	21-Jun-16	Not made
43	18-May-16	630.00	996316	30.00	21-Jun-16	Not made
44	18-May-16	630.00	996315	30.00	21-Jun-16	Not made
45	18-May-16	2,100.00	996313	100.00	21-Jun-16	Not made
46	18-May-16	2,100.00	996314	100.00	21-Jun-16	Not made
47	18-May-16	2,100.00	817933	100.00	21-Jun-16	Not made
48	18-May-16	2,100.00	817934	100.00	21-Jun-16	Not made
49	18-May-16	4,200.00	747181	200.00	21-Jun-16	Not made
50	18-May-16	4,200.00	747179	200.00	21-Jun-16	Not made
51	18-May-16	4,200.00	593474	200.00	21-Jun-16	Not made
52	18-May-16	4,200.00	098743	200.00	21-Jun-16	Not made
53	18-May-16	4,200.00	098740	200.00	21-Jun-16	Not made
54	18-May-16	4,200.00	098741	200.00	21-Jun-16	Not made
55	18-May-16	4,200.00	098742	200.00	21-Jun-16	Not made
56	18-May-16	6,300.00	216432	300.00	21-Jun-16	Not made
57	18-May-16	6,300.00	216431	300.00	21-Jun-16	Not made
58	18-May-16	6,300.00	713843	300.00	21-Jun-16	Not made
59	18-May-16	6,300.00	216412	300.00	21-Jun-16	Not made
60	18-May-16	6,300.00	996318	300.00	21-Jun-16	Not made
61	18-May-16	6,300.00	996317	300.00	21-Jun-16	Not made
62	18-May-16	420.00	996286	20.00	21-Jun-16	Not made
63	18-May-16	420.00	996287	20.00	21-Jun-16	Not made
64	18-May-16	420.00	996298	20.00	21-Jun-16	Not made
65	18-May-16	420.00	996295	20.00	21-Jun-16	Not made
66	18-May-16		996292		21-Jun-16	Not made

		420.00		20.00		
67	18-May-16	420.00	996294	20.00	21-Jun-16	Not made
68	18-May-16	420.00	996290	20.00	21-Jun-16	Not made
69	18-May-16	420.00	996291	20.00	21-Jun-16	Not made
70	18-May-16	420.00	996288	20.00	21-Jun-16	Not made
71	18-May-16	420.00	996289	20.00	21-Jun-16	Not made
72	18-May-16	420.00	996296	20.00	21-Jun-16	Not made
73	18-May-16	420.00	996297	20.00	21-Jun-16	Not made
74	23-May-16	4,200.00	713808	200.00	21-Jun-16	Not made
75	23-May-16	4,200.00	713810	200.00	21-Jun-16	Not made
76	23-May-16	2,100.00	489725	100.00	21-Jun-16	Not made
77	23-May-16	2,100.00	489723	100.00	21-Jun-16	Not made
78	23-May-16	2,100.00	489722	100.00	21-Jun-16	Not made
79	23-May-16	2,100.00	111186	100.00	21-Jun-16	Not made
80	31-May-16	4,200.00	847912	200.00	21-Jun-16	Not made
81	31-May-16	4,200.00	847913	200.00	21-Jun-16	Not made
82	31-May-16	4,200.00	489686	200.00	21-Jun-16	Not made
83	31-May-16	4,200.00	489685	200.00	21-Jun-16	Not made
84	31-May-16	624.00	046289	30.00	21-Jun-16	Not made
85	31-May-16	624.00	046290	30.00	21-Jun-16	Not made
86	09-Jun-16	2,100.00	698	100.00	21-Jul-16	Not made
87	09-Jun-16	2,100.00	699	100.00	21-Jul-16	Not made
88	13-Jun-16	630.00	716	30.00	21-Jul-16	Not made
89	13-Jun-16	630.00	717	30.00	21-Jul-16	Not made
90	13-Jun-16	2,100.00	719	100.00	21-Jul-16	Not made
91	18-Jun-16	630.00	748	30.00	21-Jul-16	Not made

92	18-Jun-16	630.00	749	30.00	21-Jul-16	Not made
93	20-Jun-16	630.00	762	30.00	21-Jul-16	Not made
94	21-Jun-16	630.00	777	30.00	21-Jul-16	Not made
95	21-Jun-16	6,300.00	689119	300.00	21-Jul-16	Not made
96	21-Jun-16	6,300.00	689116	300.00	21-Jul-16	Not made
97	21-Jun-16	6,300.00	078538	300.00	21-Jul-16	Not made
98	21-Jun-16	6,300.00	172078	300.00	21-Jul-16	Not made
99	21-Jun-16	6,300.00	689118	300.00	21-Jul-16	Not made
100	21-Jun-16	6,300.00	689117	300.00	21-Jul-16	Not made
101	21-Jun-16	6,300.00	078539	300.00	21-Jul-16	Not made
102	22-Jul-16	6,300.00	109997	300.00	21-Aug-16	Not made
103	22-Jul-16	6,300.00	109996	300.00	21-Aug-16	Not made
104	22-Jul-16	6,300.00	589568	300.00	21-Aug-16	Not made
105	22-Jul-16	6,300.00	589484	300.00	21-Aug-16	Not made
106	22-Jul-16	10,500.00	110121	500.00	21-Aug-16	Not made
107	22-Jul-16	10,500.00	110119	500.00	21-Aug-16	Not made
108	11-Aug-16	9,218.00	1239	439.00	21-Sep-16	Not made
109	20-Aug-16	624.00	285986	30.00	21-Sep-16	Not made
110	20-Aug-16	624.00	285987	30.00	21-Sep-16	Not made
111	29-Aug-16	4,200.00	085707	200.00	21-Sep-16	Not made
112	29-Aug-16	4,200.00	477752	200.00	21-Sep-16	Not made
113	29-Aug-16	4,200.00	477751	200.00	21-Sep-16	Not made
114	29-Aug-16	6,300.00	971647	300.00	21-Sep-16	Not made
115	29-Aug-16	6,300.00	971646	300.00	21-Sep-16	Not made
116	29-Aug-16	4,200.00	098857	200.00	21-Sep-16	Not made
117	29-Aug-16		098856		21-Sep-16	Not made

		4,200.00		200.00		
118	29-Aug-16	6,300.00	807320	300.00	21-Sep-16	Not made
119	29-Aug-16	6,300.00	315395	300.00	21-Sep-16	Not made
120	29-Aug-16	6,300.00	971648	300.00	21-Sep-16	Not made
121	29-Aug-16	6,300.00	971645	300.00	21-Sep-16	Not made
122	03-Sep-16	4,200.00	206663	200.00	21-Oct-16	Not made
123	03-Sep-16	4,200.00	206664	200.00	21-Oct-16	Not made
124	03-Sep-16	2,100.00	299421	100.00	21-Oct-16	Not made
125	03-Sep-16	2,100.00	299423	100.00	21-Oct-16	Not made
126	03-Sep-16	2,100.00	299420	100.00	21-Oct-16	Not made
127	03-Sep-16	2,100.00	299422	100.00	21-Oct-16	Not made
128	03-Sep-16	2,100.00	747331	100.00	21-Oct-16	Not made
129	03-Sep-16	2,100.00	747332	100.00	21-Oct-16	Not made
130	03-Sep-16	630.00	591106	30.00	21-Oct-16	Not made
131	03-Sep-16	630.00	591107	30.00	21-Oct-16	Not made
132	03-Sep-16	630.00	426531	30.00	21-Oct-16	Not made
133	03-Sep-16	630.00	426530	30.00	21-Oct-16	Not made
134	03-Sep-16	6,500.00	493964	310.00	21-Oct-16	Not made
135	03-Sep-16	6,500.00	493965	310.00	21-Oct-16	Not made
136	29-Sep-16	420.00	494163	20.00	21-Oct-16	Not made
137	29-Sep-16	420.00	494162	20.00	21-Oct-16	Not made
138	29-Sep-16	420.00	494161	20.00	21-Oct-16	Not made
139	29-Sep-16	420.00	494160	20.00	21-Oct-16	Not made
TOTAL		342,234.00		16,299.00		

5. Labour Cess

Observations:

We have verified the Vouchers and documents related to Labour Cess for the 1st half year of FY-2016-17 and found the following observations given in tables:

Table-I.5.1

NO/ SHORT DEDUCTION OF LABOUR CESS

V.NO.	PARTY NAME	BILL AMT	CESS AMT	REMARKS
005/04	FLORA FOUNTAIN & AMUSEMENTS	386,744	3,867	Labour cess Rs. 3867/- is not deducted
57/04	FLORA FOUNTAIN & AMUSEMENTS	566,846	5,668	Labour cess Rs. 5668/- is not deducted
158/05	DURGA PRASAD PADHY	976,644	9,766	Deposited on 04.10.2016 in which due date was 21.06.2016
159/05	ARUN KUMAR NAYAK	1,008,906	10,089	Deposited on 04.10.2016 in which due date was 21.06.2016
262/05	PADMA CHARAN SAHU	262,575	2,626	Deposited on 04.10.2016 in which due date was 21.06.2016
378/05	SRI DURGA CHARAN MISHRA	348,595	3,486	Deducted but not deposited
378/05	RAJIT KUMAR PATRA	148,066	1,481	Deducted but not deposited
406/05	DURGA CHARAN SAHU	601,002	6,010	Deposited on 04.10.2016 in which due date was 21.06.2016
408/05	SRI NARENDRA KUMAR BEHERA	510,829	5,108	Deposited on 04.10.2016 in which due date was 21.06.2016
446/06	ANNARNAPURNA ELECT. AND CO	2,869,096	28,691	Deducted but not deposited
448/06	SIDESH PRASAD SAHU	186,150	1,862	Labour cess is Rs. 7,446 instead of Rs. 1,862/-
458/06	N G POWERTECH	983,750	9,838	Labour cess Rs. 9838/- is not deducted
490/06	SISIR KUMAR SWAIN	92,837	729	Labour cess Rs. 729 is deducted instead of 928/-
687/07	RAJIV KUMAR PANDA	226,466	2,242	Labour cess Rs. 2242/- is deducted instead of 2265/-

688/07	RAJIV KUMAR PANDA	229,837	2,284	Labour cess Rs. 2284/- is deducted instead of 2298/-
689/07	RAJIV KUMAR PANDA	279,629	2,769	Labour cess Rs. 2769/- is deducted instead of 2796/-
779/07	DEEPAK KUMAR RATH	263,804	2,619	Labour cess Rs. 2619/- is deducted instead of 2638
780/07	DEEPAK KUMAR RATH	233,189	2,308	Labour cess Rs. 2308/- is deducted instead of 2332/-
781/07	DEEPAK KUMAR RATH	271,092	2,684	Labour cess Rs. 2684/- is deducted instead of 2711/-
782/07	DEEPAK KUMAR RATH	293,285	2,904	Labour cess Rs. 2904/- is deducted instead of 2933/-
783/07	DEEPAK KUMAR RATH	286,985	2,842	Labour cess Rs. 2842/- is deducted instead of 2870/-
784/07	DEEPAK KUMAR RATH	157,027	1,570	Labour cess Rs. 1570/- is deducted instead of 2842/-
871/08	DEEPAK KUMAR RATH	186,924	1,869	Deducted but not deposited
872/08	DEEPAK KUMAR RATH	258,299	2,560	Deducted but not deposited
976/08	BHAGABAN PANDA	654,818	6,458	Labour cess Rs. 6458/- is deducted instead of 6548/-
1034/08	PRANAYA RANJAN KHANDANGA	412,781	4,128	Deposited on 04.10.2016 in which due date was 21.09.2016
1280/09	SUDARSHAN CHOUDHURY	1,269,708	12,697	Deducted but not deposited
1329/09	HARISH CHANDRA	1,250,048	12,500	-Do-
1330/09	ANUP KUMAR NAYAK	1,027,773	10,278	-Do-
1331/09	SRMATI RENUBALA CHOUDHURY	1,329,640	13,296	-Do-
1340/09	SANJAYA KUMAR SAHOO	1,031,969	10,320	-Do-
1341/09	DUR RAMAN PATTANAİK	1,860,320	18,603	-Do-
1342/09	ABINSH MOHANTY	1,096,203	10,962	-Do-
1343/09	GANESH PATTANAİK	92,301	923	-Do-

1357/09	M/S GHANASHYAMA CONST.	1,678,789	16,788	-Do-
1358/09	DURGA CHARAN MISHRA	396,952	3,970	-Do-
1359/09	SIMANCHAL MISHRA	491,942	4,919	-Do-
1360/09	SIMANCHAL MISHRA	399,478	3,995	-Do-
1362/09	LOKANATH PANDA	1,609,277	16,093	-Do-
1365/09	SIMANCHAL MISHRA	605,398	6,054	-Do-
1366/09	SIMANCHAL MISHRA	1,795,732	17,957	-Do-
1367/09	SISIR KUMAR SWAIN	585,770	5,858	-Do-
1369/09	SUSIL KUMAR PATTANAIK	847,733	8,477	-Do-
1371/09	BIKRAM KHATAI	727,362	7,274	-Do-
1372/09	SIDESH PRASAD SAHU	44,079	441	-Do-
1495/09	SIMANCHAL MISHRA	133,496	1,335	-Do-
1499/09	PRAKASH CHANDRA PATRA	24,993	250	-Do-
TOTAL		30,995,139	309,448	

6. EPF

Observations:

EPF dues were found to be correctly computed and deposited within the due dates subject to observation which is given below:-

Table-I.6.1

EPF PAYMENT DETAILS FOR 1ST TWO QUARTER									
MONTH	EMPLOYER	EMPLOYEE	ADMIN	AREAR	TOTAL	CHALLAN. NO.	PMT DATE	DUE DATE	DELA Y (in days)
Apr-16	402,730	386,621	35,762	8,064.00	833,177	CF02933316	19-May-16	15-May-16	4
Jun-16	412,700	396,191	36,793	-	845,684	CF03454263	17-Aug-16	15-Jul-16	33
Jul-16	400,922	384,885	35,627	-	821,434	CF03472528	22-Aug-16	15-Aug-16	7
TOTAL	2,454,741	2,356,547	218,021	8,064	5,037,373				

7. Service Tax

Observations:

- We have verified all accounting transactions related to Service Tax and found that the ULB has not deposited the service tax within due date during the 1st and 2nd quarter and also not yet filed the half yearly Return in which return due date was 25th October 2016. However we have certain observations regarding the service tax as listed below:

Table-I.7.1

PAYMENT OF SERVICE TAX DETAILS									
MONTH	V.NO.	AMT	CHALLAN NO.	CHQ NO.	DUE DATE	PMT DATE	DELAY IN DAYS		
Apr-16	470/06	15,116.00	DOC. NA	CASH DEP.	06-May-16	13-Jun-16	38		
Apr-16	942/08	37,287.00	DOC. NA	CASH DEP.	06-May-16	05-Aug-16	91		
May-16	705/07	15,657.00	DOC. NA	CASH DEP.	06-Jun-16	12-Jul-16	36		
Jul-16	1180/09	17,376.00	DOC. NA	058614	06-Aug-16	14-09-16	39		
TOTAL		85,436.00							
KALYAN MANDAP COLLECTION SERVICE TAX DEPOSITS DETAILS									
MONTH	BILL AMT	SERVICE TAX	CHALLAN NO.	DUE DATE	PMT DATE	DELAY IN DAYS			
Apr-16	90,000	13,050	21,750	06-May-16	18-Jun-16	43			
May-16	60,000	8,700		06-Jun-16		12			
Jun-16	90,000	13,500		06-Jul-16		108			
Jul-16	135,000	20,250		06-Aug-16		77			
Aug-16	185,000	27,750		06-Sep-16		46			
Sep-16	162,500	24,376		85,876		06-Oct-16	22-Oct-16	16	
TOTAL	722,500	107,626						302	

- While we verified relating to service tax part, we found that the ULB has not charged Swachha Bharat Cess as well as Krishi kalyan Cess on maximum bills relating to parking fees collection. The details are given below.

Table-I.7.2

BLOCK-A- OLD BUS STAND 1/3 PORTION							
NAME- M.M. BAIG							
MONTH	LEASE AMOUNT	OUT PUT SERVICE TAX	OUT PUT SBC	OUT PUT KKC	BILL AMT TO BE	BILL RAISED	DIFF. OF BILL AMT
Apr-16	11,500.00	1,610.00	58.00	-	13,168.00	13,110.00	58.00
Jun-16	11,500.00	1,610.00	58.00	58.00	13,226.00	13,168.00	58.00
Jul-16	11,500.00	1,610.00	58.00	58.00	13,226.00	13,168.00	58.00
Aug-16	11,500.00	1,610.00	58.00	58.00	13,226.00	13,168.00	58.00
Sep-16	11,500.00	1,610.00	58.00	58.00	13,226.00	13,168.00	58.00
TOTAL	57,500.00	8,050.00	290.00	232.00	66,072.00	65,782.00	290.00
BLOCK-C- INFRONT OF NANDAN HOTEL							
NAME- PRAMITA RANJAN MAHAPATRO							
MONTH	AMOUNT	OUT PUT SERVICE TAX	OUT PUT SBC	OUT PUT KKC	BILL AMT TO BE	BILL RAISED	DIFF. OF BILL AMT
Apr-16	19,123.00	2,677.00	96.00	-	21,896.00	21,800.00	96.00
Jun-16	19,123.00	2,677.00	96.00	96.00	21,992.00	21,896.00	96.00
Jul-16	19,123.00	2,677.00	96.00	96.00	21,992.00	21,896.00	96.00
Aug-16	19,123.00	2,677.00	96.00	96.00	21,992.00	21,896.00	96.00
Sep-16	19,123.00	2,677.00	96.00	96.00	21,992.00	21,896.00	96.00
TOTAL	95,615.00	13,385.00	480.00	384.00	109,864.00	109,384.00	480.00
BLOCK-D- ANNAPURNA MARKET SQUARE TO STADIUM ROAD							
NAME- SUMAN KUMAR SAHU							
MONTH	AMOUNT	OUT PUT SERVICE TAX	OUT PUT SBC	OUT PUT KKC	BILL AMT TO BE	BILL RAISED	DIFF. OF BILL AMT
Apr-16	32,500.00	4,550.00	163.00	-	37,213.00	37,050.00	163.00
Jun-16	32,500.00	4,550.00	163.00	163.00	37,376.00	37,213.00	163.00

Jul-16	32,500.00	4,550.00	163.00	163.00	37,376.00	37,213.00	163.00
Aug-16	32,500.00	4,550.00	163.00	163.00	37,376.00	37,213.00	163.00
Sep-16	32,500.00	4,550.00	163.00	163.00	37,376.00	37,213.00	163.00
TOTAL	162,500.00	22,750.00	815.00	652.00	186,717.00	185,902.00	815.00
BLOCK-E- MAYUREE TOWER TO GAJAPATI SQUARE							
NAME- BABULI SAHU							
MONTH	AMOUNT	OUT PUT SERVICE TAX	OUT PUT SBC	OUT PUT KKC	BILL AMT TO BE	BILL RAISED	DIFF. OF BILL AMT
Apr-16	44,850.00	6,279.00	224.00	-	51,353.00	51,129.00	224.00
Jun-16	44,850.00	6,279.00	224.00	224.00	51,577.00	51,353.00	224.00
Jul-16	44,850.00	6,279.00	224.00	224.00	51,577.00	51,353.00	224.00
Aug-16	44,850.00	6,279.00	224.00	224.00	51,577.00	51,353.00	224.00
Sep-16	44,850.00	6,279.00	224.00	224.00	51,577.00	51,353.00	224.00
TOTAL	224,250.00	31,395.00	1,120.00	896.00	257,661.00	256,541.00	1,120.00
BLOCK-A- GANDHI NAGAR ROAD SIDE IN FRONT OF SAI COMPLEX							
NAME- BABULI SAHU (Started from 16.07.2016)							
MONTH	AMOUNT	OUT PUT SERVICE TAX	OUT PUT SBC	OUT PUT KKC	BILL AMT TO BE	BILL RAISED	DIFF. OF BILL AMT
Jul-16	11,856.00	1,660.00	59.00	59.00	13,634.00	13,575.00	59.00
Aug-16	22,975.00	3,217.00	115.00	115.00	26,422.00	26,306.00	116.00
Sep-16	22,975.00	3,217.00	115.00	115.00	26,422.00	26,306.00	116.00
TOTAL	57,806.00	8,094.00	289.00	289.00	66,478.00	66,187.00	291.00

- It has been observed that the Corporation has not yet filed the Service Tax return for the half yearly ending 30th September 2016 of FY 2016-17. Further the corporation is advised to avail the ITC with respect to service tax for Rs. **3,59,638/-** and Input krishi kalyan cess Rs. **5,932/-** paid on its input services during the 1st and 2nd quarter while filing the Service Tax return for respective 2 quarters.
- Calculation of Input Tax credit (CENVAT CREDIT) and a detailed list of party wise credit of input service and provide of Out put services which the ULB have to avail ITC while filing the Service Tax return for 2 Qtrs are provided in the following tables.

Table-I.7.3

CENVAT CREDIT CALCULATION FOR 1ST AND 2ND QUARTERS OF FY 2016-17								
MONTH	TOTAL OUTPUT (ST-14%)	OUT PUT KKC (0.5%)	TOTAL INPUT (ST-14%)	IN PUT KKC (0.5%)	ST PAYABLE	ALREADY PAID	REST ST TO BE PAID	KKC PAYABLE
(1)	(2)	(3)	(4)	(5)	(2-4)=(6)	(7)	(6-7)=(8)	(3-5)=(9)
Apr-16	57,366	-	17,754	470	39,612	65,453	(25,841)	(470)
May-16	44,488	-	151,769	1,426	(107,281)	24,357	(131,638)	(1,426)
Jun-16	52,614	1,339	4,419	117	48,195	13,500	34,695	1,222
Jul-16	60,736	1,570	31,721	583	29,015	37,626	(8,611)	987
Aug-16	78,706	2,156	37,722	334	40,984	27,750	13,234	1,822
Sep-16	65,728	1,693	79,803	3,002	(14,075)	24,376	(38,451)	(1,309)
TOTAL	359,638	6,758	323,187	5,932	36,451	193,062	(156,611)	826

Table-I.7.4

STATEMENT SHOWING INPUT CREDIT DETAILS							
PARTY NAME	VOUCH. NO	BILL AMT	INPUT SERVICE TAX	INPUT SERVICE TAX REVERSE CHARGE	TOTAL INPUT SERVICE TAX	INPUT KKC	
GALAXY TOUR & TRAVELS	035/04	124,420	6,586	-	6,586	235	
GALAXY TOUR & TRAVELS	036/04	124,420	6,586	-	6,586	235	
BAJAJ ALLIANZ GENERAL IN. CO. LTD.	96/04	10,158	1,242	-	1,242	-	
BSNL	107/04	25,343	3,099	-	3,099	-	
BSNL	113/04	1,973	241	-	241	-	
SUB TOTAL		286,314	17,754	-	17,754	470	
RELIANCE	173/05	430	53	-	53	-	
ER. SUDARSHAN PANDA	248/05	37,578	4,594	-	4,594	-	
ER. SUDARSHAN PANDA	249/05	38,465	4,702	-	4,702	-	
R. THUMBANATHAM & ASSOCIATES	250/05	24,376	3,754	-	3,754	-	
R. THUMBANATHAM & ASSOCIATES	251/05	24,376	3,754	-	3,754	-	
THE NEW INDIA ASSURANCE CO LTD	258/05	109,683	1,954	-	1,954	70	
BAJAJ ALLIANZ	259/05	292,531	34,576	-	34,576	1,235	
HINDUSTAN CONSERVANCY	266/05	490,550	27,762	26,805.00	54,567	-	
INDIGO	282/05	1,839	62	-	62	-	
GALAXY TOUR & TRAVELS	284/05	42,451	2,247	-	2,247	-	
M/S U.B. MARKETING & SERVICES PVT LTD	317/05	140,756	16,779	-	16,779	-	
BSNL	394/05	27,672	3,383	-	3,383	121	
GALAXY TOUR & TRAVELS	396/05	141,348	7,478	-	7,478	-	
GALAXY TOUR & TRAVELS	397/05	141,348	7,478	-	7,478	-	
IRCTC	418/05	4,069	88	-	88	-	
CIVIL ENGINEERING DEPARTMENT	429/05	51,525	6,300	-	6,300	-	
SUB TOTAL		1,568,997	124,964	26,805.00	151,769	1,426	
RELIANCE	462/06	600	70	-	70	-	
BSNL	471/06	825	34	1.00	35	-	

ZEE MEDIA CORPORATION LTD	477/06	2,964	364	-	364	-
INDIGO	484/06	13,520	564	20.00	584	-
BSNL	506/06	27,005	3,287	-	3,287	117
BSNL	607/06	1,799	79	-	79	-
SUB TOTAL		46,713	4,398	21.00	4,419	117
RELIANCE	690/07	542	72	-	72	-
THE NEW INDIA ASSURANCE CO LTD	750/07	28,382	1,728		1,728	62
GALAXY TOUR & TRAVELS	785/07	141,563	7,479		7,479	267
GALAXY TOUR & TRAVELS	785/07	141,563	7,105		7,105	254
ER. SUDARSHAN PANDA	792/07	38,208	4,671		4,671	-
ER. SUDARSHAN PANDA	793/07	38,465	4,702		4,702	-
R. THUMBANATHAM & ASSOCIATES	794/07	24,376	2,982		2,982	-
R. THUMBANATHAM & ASSOCIATES	794/07	24,376	2,982		2,982	-
SUB TOTAL		437,475	31,721	-	31,721	583
BSNL	866/08	25,649	3,122		3,122	112
RELIANCE	974/08	600	70	-	70	-
HINDUSTAN CONSERVANCY	1051/08	446,394	-	28,320.00	28,320	-
BSNL	1057/08	26,167	3,186	-	3,186	114
UTKAL AUTOMOBILES PVT LTD	1059/08	14,347	679	-	679	24
THE NEW INDIA ASSURANCE CO LTD	974/08A	19,256	2,345		2,345	84
SUB TOTAL		532,413	9,402	28,320.00	37,722	334
RELIANCE	1198/09	547	70		70	3
BAZAZ ALLINZ	1210/09	50,020	2,606		2,606	93
BAZAZ ALLINZ	1211/09	74,598	9,081		9,081	325
BSNL	1223/09	901	109		109	4
ER SUDARSHN PANDA	1239/09	38,635	4,704		4,704	336
ER SUDARSHN PANDA	1240/09	38,635	4,704		4,704	336
ER SUDARSHN PANDA	1240/09	30,908	3,763		3,763	269
R. THUMBANATHAM & ASSOCIATES	1242/09	24,376	2,982		2,982	-
R. THUMBANATHAM & ASSOCIATES	1243/09	24,376	2,982		2,982	-
R. THUMBANATHAM & ASSOCIATES	1244/09	24,376	2,982		2,982	-
GALAXY TOUR & TRAVELS	1264/09	141,563	7,479		7,479	267
GALAXY TOUR & TRAVELS	1265/09	152,470	8,055		8,055	288
M/S HINDUSTAN CONSERVANCY	1268/09	454,565	26,915		26,915	961
BSNL	1321/09	28,232	3,371		3,371	120
SUB TOTAL		1,084,202	79,803	-	79,803	3,002
GRAND TOTAL		3,956,114	268,041	55,146.00	323,187	5,932

Table-I.7.5

STATEMENT SHOWING PROVIDING OF OUTPUT SERVICE TAX			
HOARDING ADVERTISEMENT			
MONTH	TOTAL AMT	OUT PUT SERVICE TAX	OUT PUT KKC
		INLUSSIVE OF BILL AMOUNT	
Apr-16	196,570.00	24,035.00	-
May-16	125,600.00	15,357.00	-
Jun-16			

	204,520.00	24,898.00	889.00
Jul-16	205,850.00	25,060.00	895.00
Aug-16	283,170.00	34,473.00	1,231.00
Sep-16	202,440.00	24,645.00	880.00
SUB TOTAL	1,218,150.00	148,468.00	3,895.00

KALYAN MANDAP

MONTH	TAXABLE AMT	OUT PUT SERVICE TAX	OUT PUT KKC
May-16	60,000.00	8,400.00	0
Jun-16	90,000.00	12,600.00	450
Jul-16	135,000.00	18,900.00	675
Aug-16	185,000.00	25,900.00	925
Sep-16	162,500.00	22,750.00	813
SUB TOTAL	722,500.00	101,150.00	2863

PARKING FEES

BLOCK-A- OLD BUS STAND 1/3 PORTION

NAME- M.M. BAIG

MONTH	LEASE AMOUNT	OUT PUT SERVICE TAX	OUT PUT KKC
Apr-16	11,500.00	1,610.00	-
May-16	11,500.00	1,610.00	-
Jun-16	11,500.00	1,610.00	-
Jul-16	11,500.00	1,610.00	-
Aug-16	11,500.00	1,610.00	-
Sep-16	11,500.00	1,610.00	-
SUB TOTAL	69,000.00	9,660.00	-

BLOCK-B-OLD BUS STAND 2/3 PORTION

NAME- BINOD KUMAR SAHU

MONTH	AMOUNT	OUT PUT SERVICE TAX	OUT PUT KKC
Apr-16	40,105.00	5,615.00	-
May-16	40,105.00	5,615.00	-
SUB TOTAL	80,210.00	11,230.00	-

BLOCK-C- INFRONT OF NANDAN HOTEL

NAME- PRAMITA RANJAN MAHAPATRO

MONTH	AMOUNT	OUT PUT SERVICE TAX	OUT PUT KKC
Apr-16	19,123.00	2,677.00	-
May-16	19,123.00	2,677.00	-

Jun-16	19,123.00	2,677.00	-
Jul-16	19,123.00	2,677.00	-
Aug-16	19,123.00	2,677.00	-
Sep-16	19,123.00	2,677.00	-
SUB TOTAL	114,738.00	16,062.00	-
BLOCK-D- ANNAPURNA MARKET SQUARE TO STADIUM ROAD			
NAME- SUMAN KUMAR SAHU			
MONTH	AMOUNT	OUT PUT SERVICE TAX	OUT PUT KKC
Apr-16	32,500.00	4,550.00	-
May-16	32,500.00	4,550.00	-
Jun-16	32,500.00	4,550.00	-
Jul-16	32,500.00	4,550.00	-
Aug-16	32,500.00	4,550.00	-
Sep-16	32,500.00	4,550.00	-
SUB TOTAL	195,000.00	27,300.00	-
BLOCK-E- MAYUREE TOWER TO GAJAPATI SQUARE			
NAME- BABULI SAHU			
MONTH	AMOUNT	OUT PUT SERVICE TAX	OUT PUT KKC
Apr-16	44,850.00	6,279.00	-
May-16	44,850.00	6,279.00	-
Jun-16	44,850.00	6,279.00	-
Jul-16	44,850.00	6,279.00	-
Aug-16	44,850.00	6,279.00	-
Sep-16	44,850.00	6,279.00	-
SUB TOTAL	269,100.00	37,674.00	-
BLOCK-A- GANDHI NAGAR ROAD SIDE IN FRONT OF SAI COMPLEX			
NAME- BABULI SAHU (Started from 16.07.2016)			
MONTH	AMOUNT	OUT PUT SERVICE TAX	OUT PUT KKC
Jul-16	11,856.00	1,660.00	-
Aug-16	22,975.00	3,217.00	-
Sep-16	22,975.00	3,217.00	-
SUB TOTAL	57,806.00	8,094.00	-
GRAND TOTAL	2,726,504.00	359,638.00	6,758.00

Recommendation:

- i. It is being advised that the ULB should pay all 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.*

Notes:

- **The Swachha Bharat Cess Paid on Input Service Can't be availed as CENVAT CREDIT & further it can't paid by utilizing the credit of any other duty or tax as the SBC is not integrated into the CENVAT CREDIT chain as per CENVAT CREDIT rule 6, 2004. However the Krishi Kalyan Cess paid on Input service can be availed as Cenvat credit only on KKC out put services.**
- **The ULB is maintaining Service Tax in single Accounting Code however it is advisable to ULB to maintain separate Accounting Code as Service Tax, SBC and KKC respectively.**

II. MAINTENANCE OF BOOKS OF ACCOUNTS

Observations:

- 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.
- 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,
- 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.
- 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.

- It is being found that at present the corporation is maintaining separate register for each department with respect to 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.
- While verifying all vouchers it has been observed that voucher no.999/08, name- HSCL for construction of 596 New DUs & upgradation of 459 DUs slum cluster in phase vi for BeMC . The HSCL has mentioned on its bill that HSCL shall be deposit the statutory taxes deducted from UMSL(sub-contractor) to the govt. & produce copy of the same challan to BeMC after payment of each running bill. We found there is no such challans as the responsibility to deduct statutory taxes is BeMC.
- During vouching when we verified all vouchers of 1st 6months, the following vouchers numbers were not provided to us. namely-

24,25,26,27,28,39,41,42,43,44,45,46,47,50,51,52,53,54,58,59,60,61,62,63,64,65,66,67,68,72,73,74,77,82,89,100,108, 109,110,111,112,124,125,135,136,137,138,161,170,174,176,178TO202,205TO210,260,261,267,268,269,270,292,331, 344,345,346,359,362,363,364,365,366,368,382,384,403,404,405,407,409,415,416,417,460,465,466,467,473,478,479, 489,492,493,494,507,508,509,510,511TO555,557,571,575,576,577,578,579,582,583,584,586,588TO606,609TO615, 616,617,618,631,632,635,686,700,701,702,703,710,711,719TO744, 757,774,796,809TO819, 821,822,839TO846, 851, 857,858,865,873,875TO899,901,902,903,904,909,933,934,935,936,938,941,1118,1120,1121,1124,1130,1131,1132, 1138,1141,1175,1224,1225,1226,1232,1245,1261,1262,1263,1276,1277,1278,1282TO1320,1322TO1328,1336,1337, 1339, 1379 TO 1482, 1496, 1500.

Recommendation:

We recommend the corporation to maintain the aforesaid books of account & register for the betterment of the corporation and also recommend to maintain separate all statutory files like TDS, Service Tax, WCT/VAT, Cess, Royalty. 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.

III. FINANCIAL MANAGEMENT

1. GRANT

Observations:

- 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.
- 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 & utilized by them with the accounts department.
- The Utilization register w.r.t. grant receipt are not properly maintained, needs to be updated.

We found that newly received grants are continuing with respected works. So we are unable to reconcile Utilization Certificates submitted by the ULB to Govt. with the financial reports. The following grant details have received by the ULB for 1st and 2nd quarter of FY 2016-17.

Table-III.1.1

GRANT RECEIVED DURING 1ST & 2ND QUARTER

SRL NO.	G.O. NO.	PARTICULARS	AMOUNT
1	11008/HUD/06.05.2016	SALARY AND ESTABLISHMENT COST	44,702,000.00
2	14200/HUD/13.06.2016	RELIEF AND REHILIBITION OF BERHAMPUR(odrp)	244,000,000.00
3	14202/HUD/13.06.2016	RELIEF AND REHILIBITION OF BERHAMPUR(odrp)	66,000,000.00
4	14198/HUD/13.06.2016	RELIEF AND REHILIBITION OF BERHAMPUR(odrp)	90,000,000.00
5	15625/HUD/29.06.2016	SOLID WASTE MANAGEMENT	5,000,000.00
6	15619/HUD/29.06.2016	CONSTRUCTION OF PUBLIC TOILET/HYBRID TOILET	10,000,000.00
7	16221/HUD/04.07.2016	ENTRY TAX (SALARY AND ESTABLISHMENT COST)	89,404,000.00
8	16226/HUD/04.07.2016	DEVOLUTION FUND	49,255,000.00
9	21545/HUD/09.09.2016	PAYAMENT OF HONOURARIUM,SITTING ALLOWANCES ETC.	492,000.00
10	24509/HUD/19.10.2016	SANCTION OF 1ST INSTALLMENT FUNDS TOWARDS ASSIGNMENT OF TAXES OUT OF MV TAX TO MUNICIPALITY CORP.	13,167,000.00
11	26515/HUD/11.11.2016	TOWARDS ASSIGNMENT OF ENTRY TAX FOR SALARY AND ESTABLISHMENT COST	67,053,000.00
12	26546/HUD/11.11.2016	MAINTENANCE OF CAPITAL ASSETS FOR REVENUE GENERATION ACCOMPLAINED BY 4TH SFC	2,287,000.00
13	26511/HUD/11/11/2016	CREATION OF CAPITAL ASSETS FOR REVENUE GENERATION ACCOMPLAINED BY 4TH SFC	2,400,000.00
14	28566/HUD/05.12.2016	TOWARDS OF SOLID WASTE MANAGEMENT	154,366,000.00
15	28566/HUD/05.12.2016	TOWARDS OF SOLID WASTE MANAGEMENT	41,755,000.00
16	28566/HUD/05.12.2016	TOWARDS OF SOLID WASTE MANAGEMENT	56,939,000.00
17	29180/HUD/13.12.2016	ROAD DEVELOPMENT	1,871,000.00
18	29183/HUD/13.12.2016	ROAD DEVELOPMENT	1,397,000.00
19	29195/HUD/13.12.2016	CONSTRUCTION OF CONCRETE PATH WARE AT KHALIKOTE COLLEGE PLAYGROUND AND MKCG PLAYGROUND	1,820,000.00
20	29198/HUD/13.12.2016	CONSTRUCTION OF CONCRETE PATH WARE AT KHALIKOTE COLLEGE PLAYGROUND AND MKCG PLAYGROUND	6,754,000.00
21	29201/HUD/13.12.2016	CONSTRUCTION OF CONCRETE PATH WARE AT KHALIKOTE COLLEGE PLAYGROUND AND MKCG PLAYGROUND	2,437,000.00
22	29186/HUD/13.12.2016	ROAD DEVELOPMENT	5,184,000.00
23	29615/HUD/19.12.2016	ARREAR PENSION AND BASIC SERVICE	129,211,000.00
24	974/HUD/13.01.2017	MAINTENANE OF ROAD AND BRIDGES	11,404,000.00
25	979/HUD/13.01.2017	MAINTENANE OF NRB SMASHAN(PRIMATORIUM)	632,000.00
TOTAL			1,097,530,000.00

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.

2. REVENUE (Including own source revenue)

Findings:

During our testing of the revenues we noted the followings.

- **Revenue from Business Licenses-:** 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 Municipality does not obtain from the Ministry of Trade and Industry the updated, total number of active business in the municipality. Therefore inactive or terminated business might be charged, while active or new businesses might not be charged.
- **Revenue from Advertisement-:** 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.
- **Reconciliation of Revenues-:** The respective revenue department did not perform any formal reconciliation of revenues collected with the accounting department. As a result we have identified immaterial differences between the information received from each department and accounting records.
- **Revenue from Parking Fees-:** The ULB has leased out to 2nd parties the parking area for the collection of parking fees. As per the lease agreement between the ULB with the concerned party, the 2nd 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 (i.e. the 2nd party will be allowed to deposit the money within a grace period of 24 days with a penalty of Rs. 20/- per day over the lease amount and no further grace period will be allowed and the respective agreement will be cancelled). However in most of the cases the 2nd party has failed to pay the fees on or before 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.

Table-III.2.1

PARKING FEES COLLECTIONS

BLOCK-A- OLD BUS STAND 1/3 PORTION

NAME- M.M. BAIG

MONT H	BILL AMT	MISC. RECEIPT NO.	COLLECTIO N DATE	DUE DATE	DIFF. IN DAYS	PENALT Y	PENALTY COLLECTE D
Apr-16	13,110.00	92/13	23-May-16	05-May-16	18	360.00	-
May-16	13,168.00	96/13	08-Jun-16	05-Jun-16	3	60.00	-
Jun-16	13,168.00	100/13	21-Jul-16	05-Jul-16	16	320.00	-

Jul-16	13,168.00	6/272	12-Aug-16	05-Aug-16	7	140.00	-
Aug-16	13,168.00	11/272	12-Sep-16	05-Sep-16	7	140.00	-
Sep-16	13,168.00	17/272	19-Oct-16	05-Oct-16	14	280.00	-
TOTAL	78,950.00	-	TOTAL		65	1,300.00	-

BLOCK-B-OLD BUS STAND 2/3 PORTION

NAME- BINOD KUMAR SAHU

MONT H	BILL RAISED	MISC. RECEIPT NO.	COLLECTION DATE	DUE DATE	DIFF. IN DAYS	PENALTY	PENALTY COLLECTED
Apr-16	45,920.00	3/272	01-Aug-16	01-May-16	92	1,840.00	1,800.00
May-16	45,920.00	3/272	01-Aug-16	01-Jun-16	61	1,220.00	1,200.00
TOTAL	91,840.00	-	TOTAL		153	3,060.00	3,000.00

BLOCK-C- INFRONT OF NANDAN HOTEL

NAME- PRAMITA RANJAN MAHAPATRO

MONT H	BILL RAISED	MISC. RECEIPT NO.	COLLECTION DATE	DUE DATE	DIFF. IN DAYS	PENALTY	PENALTY COLLECTED
Apr-16	21,800.00	91/13	20-May-16	05-May-16	15	300.00	-
May-16	21,896.00	97/13	18-Jun-16	05-Jun-16	13	260.00	-
Jun-16	21,896.00	1/272	22-Jul-16	05-Jul-16	17	340.00	-
Jul-16	21,896.00	8/272	17-Aug-16	05-Aug-16	12	240.00	-
Aug-16	21,896.00	13/272	20-Sep-16	05-Sep-16	15	300.00	-
Sep-16	21,896.00	16/272	18-Oct-16	05-Oct-16	13	260.00	-
TOTAL	131,280.00	-	TOTAL		85	1,700.00	-

BLOCK-D- ANNAPURNA MARKET SQUARE TO STADIUM ROAD

NAME- SUMAN KUMAR SAHU

MONT H	BILL RAISED	MISC. RECEIPT NO.	COLLECTION DATE	DUE DATE	DIFF. IN DAYS	PENALTY	PENALTY COLLECTED
Apr-16	37,050.00	93/13	28-May-16	05-May-16	23	460.00	-
May-16	37,213.00	98/13	22-Jun-16	05-Jun-16	17	340.00	-
Jun-16	37,213.00	2/272	27-Jul-16	05-Jul-16	22	440.00	-
Jul-16	37,213.00	9/272	31-Aug-16	05-Aug-16	26	520.00	-

Aug-16	37,213.00	14/272	29-Sep-16	05-Sep-16	24	480.00	-
Sep-16	37,213.00	18/272	24-Oct-16	05-Oct-16	19	380.00	-
TOTAL	223,115.00	-	TOTAL		131	2,620.00	-

BLOCK-E- MAYUREE TOWER TO GAJAPATI SQUARE

NAME- BABULI SAHU

MONT H	BILL RAISED	MISC. RECEIPT NO.	COLLECTIO N DATE	DUE DATE	DIFF. IN DAYS	PENALT Y	PENALTY COLLECTE D
Apr-16	51,129.00	90/13	07-May-16	05-May-16	2	40.00	-
May-16	51,353.00	95/13	07-Jun-16	05-Jun-16	2	40.00	-
Jun-16	51,353.00	99/13	07-Jul-16	05-Jul-16	2	40.00	-
Jul-16	51,353.00	5/272	08-Aug-16	05-Aug-16	3	60.00	-
Aug-16	51,353.00	10/272	07-Sep-16	05-Sep-16	2	40.00	-
Sep-16	51,353.00	19/272	28-Oct-16	05-Oct-16	23	460.00	-
TOTAL	307,894.00	-	TOTAL		34	680.00	-

BLOCK-A- GANDHI NAGAR ROAD SIDE IN FRONT OF SAI COMPLEX

NAME- BABULI SAHU (Started from 16.07.2016)

MONT H	BILL RAISED	MISC. RECEIPT NO.	COLLECTIO N DATE	DUE DATE	DIFF. IN DAYS	PENALT Y	PENALTY COLLECTE D
Jul-16	13,575.00	7/272	16-Aug-16	05-Aug-16	11	220.00	-
Aug-16	26,306.00	12/272	16-Sep-16	05-Sep-16	11	220.00	-
Sep-16	26,306.00	15/272	13-Oct-16	05-Oct-16	8	160.00	-
TOTAL	66,187.00	-	TOTAL		30	600.00	-

Recommendations:

We recommend the municipality

- *Ensure proper application of municipal regulation related to fees and taxes for different services provided by the municipality.*
- *If computerized revenue collection process will be made as compare to manual process takes much time & resources, and accordingly the corporation can be save its resources and avoid any misappropriation in this regards.*

3. ASSETS & DEBTS

Findings:

- **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.
- **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.
- **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.
- **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.
- **Cash and 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:

- 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:—*
 - Register of Land*
 - Register of Immovable Properties*
 - Register of Movable Properties*
 - Register of Public Lighting System*
- 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*
- 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 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.*

IV. CONCLUSIONS

1. RECOMMENDATIONS

Recommendations have provided at each of the above points.

2. Status of Prior year Recommendations

Our official letter, as at and for the financial year ended 2015-16, identified three main recommendations. None of these recommendations were addressed during the half yearly ended 30th September 2016 of FY 2016-17, namely:-

- *To maintain 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.*
- *To 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*
- *Bank reconciliation of salary account*

3. Overall conclusion on the Management of BeMC

General Conclusions: As discussed within this report, improvements need to be made in the areas of revenues, handling of receivables, payment of obligations within the required timeframe, measurement of capital and non capital asset etc.

Thanking You.