Mookherjee Biswas & Pathak
Chartered Accountants

5 & 6 Fancy Lane, Kolkata-700001
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Date : 26.12.2016

The Commissioner,
Cuttack Municipal Corporation
Cuttack,
Odisha.

Dear Sir,

Internal Audit Report
Contract dated 8th November 2016

We submit herewith, in duplicate, our internal audit report of Cuttack Municipal Corporation for the year ending 31st March 2016.

Yours faithfully,
For Mookherjee Biswas & Pathak

Pankaj Chakrabarty

(P Chakrabarti)
Partner

CC: The Mission Director (AMRUT)
Special Secretary to Govt.
Housing & Urban Development Department
1st Floor, South Annexe, Secretariat, Govt. of Odisha
Bhubaneswar 751 001

Received
26/12/16

INTERNAL AUDIT REPORT

OF

CUTTACK MUNICIPAL CORPORATION

CUTTACK

FOR THE YEAR ENDING

31ST MARCH, 2016

__CONDUCTED BY:__

MOOKHERJEE BISWAS & PATHAK
CHARTERED ACCOUNTANTS,
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INTERNAL AUDIT REPORT

Cuttack Municipal Corporation
Cuttack
For the Period 01.04.2015 to 31.03.2016

1. **Executive Summary:-**

   a. **About the Auditor:-**

We, **M/s Mookherjee Biswas and Pathak, Chartered Accountants** has been appointed as internal Auditor of CMC, Cuttack for the financial year 2015-16, on 08/11/2016; As per the term of assignment, we have conducted the audit of the financial year from 01.04.2015 to 31.03.2016.

As per the terms of appointment, we have carried out the Internal Audit for the period 01.04.2015 to 31.03.2016 and submit herewith the report in line with the scope of work assigned to us. The audit teams visited the office from 23.11.2016 to 14.12.2016. During the course of audit the focus was given to the following area.

i. Verification of cash, Bank & Journal voucher.
ii. General review of contract in respect of public work.
iii. To review the Budget for the financial year 2015-16 and compare with the actual expenditure incurred and deviation from budgets.
iv. Review of Statutory deductions & payment such as TDS, Sales Tax, Service Tax, Labour Cess, Royalty & Professional Tax etc.
v. Bank Reconciliation Statement.
vi. Ledger Scrutiny of major heads of accounts.
vii. Insurance of vehicle including insurance claim lodged by the corporation.
viii. Review of grant received from H & UD and their utilization.

2. Audit Observation:-

i. Verification of cash, Bank & Journal Voucher:-

We have verified cash book, Bank book & Journal Voucher relating to the period from 01.04.2015 to 31.03.2016. Physical verification of cash was done on 26.11.2016. The physical balance was Rs. 1,81,148.00 (Rupees One lakh Eighty One Thousand one hundred forty eight) with the following denomination;

Cash In Hand Denomination

Denomination	Number	Amount
2000	89	178000
100	26	2600
20	10	200
10	34	340
Coin	8	8
Total		**181148**
Balance as per cash Book		**181148**
Difference		0

The above cash in hand of Rs. 1,81,148 was in agreement with the manual cash book.

Cash Chest Insurance.

OMAR Point No 27 (2) clearly states that cash kept in a chest must have two keys and should be insured.

During the audit we found that the corporation has kept two keys one is in custody of cashier and other by the designated authority. But the corporation has not taken any insurance policy for the cash chest.

ii. Bank Reconciliation Statement

The Corporation has maintained 73 bank accounts during the FY 2015-16. Bank reconciliation statements of the 17 bank accounts are given in ***Annexure-1.***

- **Interest Amount Not Booked**

Interest of Rs. 3,024 received in Bank of India A/C no 0544 and Rs 3,013 received in bank of India a/c no 10632 has not consider in the books of account the same is shown in the BRS of the respective bank accounts.

- While verifying the BRS of SBI A/c no. 6679 we found that the closing balance as per bank statement is shown as Rs. 6,42,00,383., whereas the bank has confirmed the closing balance on 31.03.2016 is Rs. 6,42,17,065.

iii. Review of Grant Received from Government.

We have examined the various grant received from H & UD department and their utilization. During our audit we found the following deficiency. Details are given in below.

As per OMAR point no. 64(3) " construction/acquisition of fixed asset out of grant so received, the extent of liability corresponding to the value of the asset so constructed / acquired shall stand reduced and the amount shall be treated as capital receipt and shall be transferred to capital contribution."

a. Special Problem Fund/development fund (Head 3202038)

During the year under audit the corporation has acquired/constructed capital assets of Rs.67,20,141, out of grant received under special problem fund, whereas the corporation has transferred Rs. 58,93,407 to capital contribution from special problem fund. So there is under transfer of liability from special problem fund grant to capital contribution to the tune of Rs.8,26,734. So it is advised to pass the following entries to rectify the same:--

(3202038) Special problem Fund A/c Dr.	8,26,734
(3121001) To capital Contribution	8,26,734

b. Rajib Awas Yojana (A/c Head 3208022)

During the year the corporation has received grant under Rajib Awas Yojana for construction small houses in slum area. As it is a specific grant the amount so received shall be treated as liability until its utilization for the purpose specified. After utilization the amount so spent shall be debited to the grant account.

- The corporation has transferred Rs. 4,82,24,423 Vide transaction id 7679 on 31.03.2016 to Revenue grant from state govt. (1601001) which is not in accordance with the accounting treatment specified in OMAR so the same entry needs to be reversed.
- Again vide transaction id 6850 Rs.2,32,92000 has given as advance to NBCC towards Rajib Awas Yojana by debiting the Loan and advance to others account head (4603001). As the amount has been utilized for Rajib Awas Yojana and the bill for the same was received before

31.03.2016, the amount utilized shall be adjusted against advance paid earlier by passing the following entry.

(3208022) Rajib Awas Yojana A/c Dr.	2,32,92,000
(4603001) To Loan And Advance to others	2,32,92,000

c. **Public Toilet Grant A/c Head (3202040)**

Vide transaction id 1657 dt. 27.06.2015 the corporation has wrongly debited the public toilet grant instead of (3206001) Grant From JICA for expenses incurred under JICA scheme. Following entry should be passed to rectify the same:-

(3206001) Grant From JICA A/c Dr.	8,19,575
(3202040) To Public Toilet Grant A/c	8,19,575

d. **CDPO /Anganbadi Building Const. Grant A/c Head (3208027)**

Capital asset created out of CDPO /Anganbadi Building Const. Grant is Rs. 87,18,056 but the corporation has transferred Rs. 87,08,309 vide transaction id. 7684 dt. 31.03.2016 to capital contribution. Following entry should be passed to rectify the same.

(3208027) CDPO A/c Dr.	9,747
(3121001) To Capital contribution	9,747

e. **Grant for development of park A/c Head (3202017)**

Amount received of Rs.40,60,000 /- on 31.03.2016 and shown under Grant for development of park . But the Govt. order of the same was not produced before us to verify the objective for which the amount was granted.

f. **Unutilized Grant**

During our course of audit we observed that the corporation has received funds under various grant heads. But the same were not utilized during the year 2015-16. Details of unutilized grant given in ***Annexure – 2.***

iv. **Review of Statutory deductions & payment such as TDS, Sales Tax, Service Tax, Labour Cess, Royalty & Professional Tax etc**

a. **TDS Deducted but not yet deposited.**

During the course of our audit, we found that balance in TDS on contractors (3502009) of Rs. 10,833 /- & TDS on Professional (3502049) for Rs. 4200 /- being carried forward since long and the same needs to be reconciled.

b. **Excess TDS deducted**

As per section 194C of Income Tax Act,1961 in case of individual and HUF TDS has to be deducted @1 % on contract value and in case of other than individual and HUF TDS has to be deducted @2% on contract value.

During the year the corporation has deducted TDS in higher rate as compared to the rate prescribed the Income Tax Act.. Details of Excess deduction given in ***Annexure- 3***

c. **Short deduction of TDS.**

As per section 194 J of Income Tax Act,1961 TDS @ 10% has to be deducted on any amount paid to any resident as:-

1. Fees for Professional services or
2. Fees for technical services, or
3. Royalty, or
4. Any sum referred in section 28.

During the year the corporation has deducted TDS in lower rate as compared to the rate prescribed the Income Tax Act... The details are given in ***Annexure-4.***

d. **Unclaimed TDS Receivable**

Though income of CMC is not taxable as per income tax Act, but TDS has been deducted by bank of Rs. 23,61,152 /- which is shown as other deposit (4606003). The corporation has not taken any step for the refund the same.

e. **Service Tax**

Service Tax of Rs. 26,61,152 was received but has not yet been deposited in Govt. account instead the same is shown under Service Tax Deductions/Recovery (3502004).

To avoid the future penalty & interest the same should be deposited in Govt. account immediately.

f. **Default Summary FY 2015-16 for Form 24Q & 26Q**

Default summary of the Corporation for the financial year During 2015-16 is as follows :he Corporation:

Particulars	Q1 Amount in(Rs.)	Q2 Amount in(Rs.)	Q3 Amount in(Rs.)	Q4 Amount in(Rs.)
Interest on Late Payment (26Q)	340	675.00	340	
Interest on Payments Default u/s 201(1A)		336		120
Interest u/s 220(2)		54		
Late Filing Fee u/s 234E				3220
Total 24Q (A)	**340**	**1065**	**460**	**3320**
Short Deduction	2314	6799	33444	
Interest on Deduction Default u/s 201(1A)	233	246	20550	
Interest on Deduction Default u/s 201(1A)			4489	
Interest u/s 220(2)			1845	
Late Filing Fee u/s 234E	-	-	-	3200
Total 26Q (B)	**2547**	**7045**	**60328**	**3200**
Total 26Q & 24Q(A+B)	**2887**	**8110**	**60788**	**6420**

The Corporation has not considered the above defaults of Rs.78,205/- in its books of accounts.

v. *Ledger Scrutiny of Major heads of accounts*

We have done ledger scrutiny of major heads of account and our observations are given below:

Sl No.	Reference/Trns. Id	Observation	Amount (Rs.)	Remark/ Rectification
1	7189/19.03.16	Expenses related to prior period wrongly debited to Misc. Exp.	19,71,600	Prior Period Exp. A/c Dr. To Misc. exp.
2	1377/12.06.15	Expenses related to prior period wrongly debited to Bank Charges	1,161	Prior Period Exp. A/c Dr. To Bank Chrg

Sl No.	Reference/Trns. Id	Observation	Amount (Rs.)	Remark/ Rectification
3	235/07.04.15	Income related to prior period should be accounted as prior period income	16,500	Prior period Inc. A/c Dr. To Inc. from Shopping complex.
4	3595/25.08.16	SD refunded deducted from Income	5,000	Security Deposit A/c Dr. To Income from Com. Hall
5		SD refunded deducted from Income	8,47,431	Security Deposit A/c Dr. To Income from kalian mandap
6	7663/28.05.15	Amount wrongly treated as tds on employee instead of prof. Tax	4,000	Prof. Tax A/c Dr. To TDS on Employee
7	5774/31.03.16	Due entry passed in GPF account of Rs.29,02,616 but payment made from CPF A/c.To nullify the CPF A/c. net amount of Rs. 26,10,234 trf. To salary payble A/c .	29,02,616 26,10,234 2,92,382	GPF A/c Dr. To Salary payable To Opn. Bal. (3101002)
8	426/01.05.15	Const. of CC road treated as expenses instead of asset	12,70,605	Concrete Road A/c Dr. To Repair of water supply
9	809/07.05.15	Electricity Exp. Should be capitalized on Crematorium	4,51,980	Crematorium A/c Dr. To Electricity Exp.
10	3502033--Recovery Payable - LIC Premium	Excess debit balance brought forward from earlier year	5,57,042	It should be Reconciled from opening balance
11	3502035- EPF Recovery	Excess debit balance brought forward from earlier year	6,72,651	It should be Reconciled from opening balance

- **3502041- HBL Payable**

During the course of our audit we observed that payment of Rs.1,77,601 as per details given below was made under Account head (3502041) but the corresponding provision of the same was not created, as a result of which debit balance of Rs.1,77,601 shown as at 31.03.2015. Details are given below.

Sl No.	Date	Transaction Id	Amount (Rs.)
1	30.05.2014	1044	73,883
2	30.05.2014	1045	33,540
3	30.05.2014	1046	51,617
4	20.11.2014	4433	3,582
5	20.11.2014	4436	4,902
6	05.12.2014	4668	3,359
7	27.01.2015	5409	3,359
8	02.02.2015	5462	3,359

It is advised to pass the necessary rectification entry.

vi. **Loan & Advances**

Advance of Rs. 4,20,296 given in earlier year was not yet recovered / adjusted. So it is advised to the management to take necessary step for its recovery/adjustment. The details are given below.

Sl No.	Advance Head	Amount(Rs.)	Remarks
1	4601001	1,43,296	Advance from 01.04.2012.
2	4601007	1,77,000	Advance from 01.04.2012.
3	4601010	30,000	Advance paid in F.Y.2013-14
4	4604006	70,000	Advance paid in F.Y.2012-13
Total		**4,20,296**	

During our course of audit, we observed that the corporation has not maintained any sub ledger relating to advance to contractors, loans and advance, security deposit, EMD etc.

It is advised to maintain the party wise register for the above mention ledgers also it is advised to prepare age wise analysis of different ledgers for proper internal control for the same.

vii. <u>Fixed Assets</u>

We have observed that the corporation has not conducted physical verification of the fixed assets during the year 2015-16.

The management should take proper action for the same in order to proper internal control over the property of the Corporation. It is also advised to conduct physical verifications of all the assets at least once in every year.

viii. <u>Stock Register and Bill Received Register</u>

The stock register is not produced before us for verification so we are unable to comment on the same.
As per the information received from the Corporation staff Bills received Register was not maintained at the Corporation, so it is advised to maintained the Bill received Register

ix. **Details of Budgeted and actual expenditure for the year 2015-16**

The details of actual and budget expenses/Income for the financial year 2015-16 along with variance is given in **Annexure-5**

x. **Contingent Liabilities**

The details of cases filed against the corporation and amount involved is Given In **Annexure-6**

xi. **FINANCIAL STATEMENT FOR 2015-16**

On the basis of our examination and information obtained from the corporation the financial statements prepared by the CMC is in accordance with OMAR-2012 subject to our observations given above in our internal audit report.

For Mookherjee Biswas & Pathak
Chartered Accountants
Firm Registration No.301138 E

Parag Chakrabarty

(P Chakrabarti)
Partner
Membership No.F 061643

Place : Kolkata
Date :

BANK RECONCILIATION STATEMENT *Annexure-1*

1 **Bank Name** **Bank of Maharastra**
Account number **7704**

Balance as per Bank Book:	121,126,134
Add Cheque issued but not Cleared Cheque No-983831	257,157
Balance As Per Bank Statement:	121,383,291

2 **Bank Name** **State Bank of India**
Account number **10861706679**

Balance as per Bank Book:	60,577,651
Balance Not Appearing In Bank Statement:	3,622,732
Balance As Per Bank Statement:	64,200,383

3 **Bank Name** **United Bank of India**
Account number **167592**

Balance as per Bank Book:	38,577,397
Add Cheque issued but not Cleared Cheque No-11998	447,191
Balance As Per Bank Statement:	39,024,588

4 **Bank Name** **PUNJAB NATIONAL BANK, C.D.A BRANCH**
Account number **260**

Balance as per Bank Book:	18,995,774
Add Cheque issued but not Cleared Cheque No-557363	401,505
Balance As Per Bank Statement:	19,397,279

5 Bank Name **HDFC, B.K.ROAD**
Account number **93**

Balance as per Bank Book:	27,878,300
Add Cheque issued but not Cleared Cheque No-421	42,049
Balance As Per Bank Statement:	27,920,349

6	**Bank Name**	**UNITED BANK OF INDIA, JAGATPUR-NIMPUR**	
	Account number	**110570**	
	Balance as per Bank Book:		24,943,775
	Add Cheque issued but not Cleared		-
	Cheque No	Amount	
	93809	43042	
	82611	54678	
	82612	44184	
	82613	281827	
	82614	41181	464,912
	Balance As Per Bank Statement:		25,408,687
7	**Bank Name**	**UNION BANK OF INDIA**	
	Account number	**101887**	
	Balance as per Bank Book:		131,187,637
	Balance Not Appearing In Bank Statement:		22,000
	Balance As Per Bank Statement:		131,209,637
8	**Bank Name**	**UCO Bank, Collectrorate Branch**	
	Account number	**22020110014585**	
	Balance as per Bank Book:		8,193,328
	Balance Not Appearing In Bank Statement:		177,348
	Balance As Per Bank Statement:		8,370,676
9	**Bank Name**	**Bank of India**	
	Account number	**510010110006739**	
	Balance as per Bank Book:		27,610,178
	Balance Not Appearing In Bank Statement:		2,022,180
	Balance As Per Bank Statement:		25,587,998

10	**Bank Name**	**Bank Of India**	
	Account number	**510010110006902**	
	Balance as per Bank Book:		3,548,941
	Less: Cheque received but not Cleared		
	Cheque No	Amount	
	672967	2700	
	250300	9216	
	838344	15400	
	441071	930	
	457245	6900	
	501506	6900	
	22690	6900	48,946
	Balance As Per Bank Statement:		3,499,995
11	Bank Name	**Bank Of India**	
	Account number	**510010110006903**	
	Balance as per Bank Book:		52,337,202
	Balance Not Appearing In Bank Statement:		1,840,490
	Balance As Per Bank Statement:		50,496,712
12	Bank Name	**UCO BANK**	
	Account number	**22020110029404**	
	Balance as per Bank Book:		17,489,237
	Add: Cheque issued but not Cleared		
	Cheque No	Amount	
	509008	366392	
	509015	79330	
	509016	5322225	
	509048	170561	
	509019	79331	
	509020	841840	6,859,679
	Balance As Per Bank Statement:		24,348,916
13	**Bank Name**	**Uco Bank**	
	Account number	**22020110033746**	
	Balance as per Bank Book:		3,074,576
	Add: Cheque issued but not Cleared		77,152
	Balance As Per Bank Statement:		3,151,728

14	**Bank Name**	**UCO BANK**	
	Account number	**22020110052150**	
	Balance as per Bank Book:		2,840,771
	Balance Not Appearing In Bank Statement:		55,000
	Balance As Per Bank Statement:		2,895,771
15	**Bank Name**	**ICICI Bank**	
	Account number	**700178**	
	Balance as per Bank Book:		94,374,681
	Balance Not Appearing In Bank Statement:		2,002,257
	Balance As Per Bank Statement:		96,376,938
16	**Bank Name**	**Bank of India**	
	Account number	**544**	
	Balance as per Bank Book:		74,846
	Add:Interest Received but not Recorded		3,024
	Balance As Per Bank Statement:		77,870
17	**Bank Name**	**Bank of India**	
	Account number	**10632**	
	Balance as per Bank Book:		1,49,401
	Add:Interest Received but not Recorded		3,013
	Balance As Per Bank Statement:		1,52,414

Annexure-2

GL Code	GL Name	Opening Debit	Opening Credit	Transaction Debit	Transaction Credit	Closing Debit	Closing Credit
3201005	Grant - Social Economic Caste Sensus (SECC)	-	7,492,813.00	-	-	-	7,492,813.00
3201007	IHSDP - Central Grant	-	77,424,014.00	-	17,582,986.00	-	95,007,000.00
3201009	IGNWP - Central Grant	-	1,064,400.00	-	-	-	1,064,400.00
3201010	IGNDP - Central Grant	-	1,168,800.00	-	-	-	1,168,800.00
3201019	Grant for AMRUT	-	-	-	4,060,000.00	-	4,060,000.00
3202002	Grants from State Finance Commission	-	-	-	14,375,000.00	-	14,375,000.00
3202004	National Slum Development Programme (NSDP)	-	-	-	40,149,401.00	-	40,149,401.00
3202008	VAMBAY	-	182,698.00	-	1,294,035.00	-	1,476,733.00
3202019	Election Fund Grant	-	346,855.00	-	1,822,840.17	-	2,169,695.17
3202024	Old Age Pension Grant	-	57,876,550.00	-	10,363,926.00	-	68,240,476.00
3202042	Grants for Maintenance of Non-Residential Buildings - State	-	-	-	1,200,000.00	-	1,200,000.00
3202052	Compensation for Sitting fees, honorarium, TA & DA	-	-	-	1,102,000.00	-	1,102,000.00
3208011	SJSRY - UWSP - Revolving Fund	-	41,000.00	-	-	-	41,000.00

ANNEXURE - 3

SL.NO	NAME OF CONTRACTOR	BILL AMOUNT	TDS ACTUALLY DEDUCTED @ 2%	TDS SHOULD BE DEDUCTED @ 1%
1	KABULI MULIA / PAN-AKUPM2026Q	163,800.00	3276	1638
2	B. ANAND RAO / PAN-ARVPR1915K	64,400.00	1288	644
3	JAGABANDHU BEHERA / PAN-BSVEB0091C	144,600.00	2892	1446
4	LAXMIPRIYA MAHARANA / PAN-BPGPM5755J	57,400.00	1148	574
5	SRIDHARA PRADHAN / PAN-AIPPP0824J	45,150.00	903	452
6	SRI KANHU CHARAN PATRA / PAN-AQFPP3915N	192,600.00	3852	1926
7	HAIMABATI SAHOO / PAN-DKCPS1181R	51,100.00	1022	511
8	LILABATI SWAIN / PAN-ECYPS9599L	36,050.00	721	361
9	NIBEDITA SINGH / PAN-BBJPS3275E	57,600.00	1152	576
10	NIBEDITA SINGH / PAN-BBJPS3275E	87,600.00	1752	876
11	SAROJINI SAHOO / PAN-BGHPS8033B	71,750.00	1435	718
12	SAROJINI SAHOO / PAN-BGHPS8033B	79,100.00	1582	791
13	LAXMIPRIYA MAHARANA / PAN-BPGPM5755J	40,250.00	805	403
14	ASHOK KUMAR KANUNGO / PAN-ALUPK0060F	87,750.00	1755	878
15	SRI JAGABANDHU PRADHAN / PAN-ABAPP0867B	35,400.00	708	354
16	NIBEDITA SINGH / PAN-BBJPS3275E	30,450.00	609	305
17	NIBEDITA SINGH / PAN-BBJPS3275E	38,800.00	776	388
18	PRAFULLA KUMAR SINGH / PAN-AWTPS1707R	47,950.00	959	480
19	PRAFULLA KUMAR SINGH / PAN-AWTPS1707R	102,571.00	2051	1026
20	PRASANTA KUMAR SINGH / PAN-CXEPS7609J	95,000.00	1900	950
21	SUMANTA DAS / PAN-AEOPD4566N	83,650.00	1673	837
22	SANTOSH KUMAR SAHOO / PAN-AXNPS3662E	50,750.00	1015	508
23	GOVIND CH. BEHERA / PAN-BHLPB8472Q	55,650.00	1113	557

SL.NO	NAME OF CONTRACTOR	BILL AMOUNT	TDS ACTUALLY DEDUCTED @ 2%	TDS SHOULD BE DEDUCTED @ 1%
24	HAIMABATI SAHOO / PAN-DKCPS1181R	23,800.00	476	238
25	KABULI MULIA / PAN-AKUPM2026Q	91,800.00	1836	918
26	DHARANI DAS / PAN-BAMPD7442L	108,900.00	2178	1089
27	Anirudha Mohanty / PAN-COWPM7241H	97,650.00	1953	977
28	ANNAPURNA PRADHAN / PAN-APPPP8441Q	90,600.00	1812	906
29	DEBASISH RAY / PAN-AEBPR1090J	107,250.00	2145	1073
30	PADMINI SAHOO / PAN-ADVPS2719R	103,800.00	2076	1038
31	SUSHANT KUMAR LENKA / PAN-AKIPL6305R	91,200.00	1824	912
32	SANJAY KUMAR BEHERA / PAN-APGPB4417D	93,100.00	1862	931
33	SRIDHARA PRADHAN / PAN-AIPPP0824J	13,000.00	260	130
34	SRIDHARA PRADHAN / PAN-AIPPP0824J	13,000.00	260	130
35	SUMANTA DAS / PAN-AEOPD4566N	75,000.00	1500	750
36	Lala Dillip Kumar Ray / PAN-AJIPR1903L	70,000.00	1400	700
37	Sanjay Kumar Bhoi / PAN-BGDPB9206P	48,000.00	960	480
38	SANTI PATRA / PAN-CQJPP7775C	200,100.00	4002	2001
39	JAGABANDHU BEHERA / PAN-BSVEB0091C	60,750.00	1215	608
40	PRATAP KUMAR NAYAK / PAN-ADLPN4989K	77,400.00	1548	774
41	MANOJ SWAIN / PAN-DFKPS1151C	282,150.00	5643	2822
42	KHIROD MULIA / PAN-ALGPM2589P	41,097.00	822	411
43	KOKILA PATRA / PAN-BMVPP0683G	105,300.00	2106	1053
44	PABITRA KUMAR BASTIA / PAN-BCEPB6957J	126,300.00	2526	1263
45	ASHOK KUMAR KANUNGO / PAN-ALUPK0060F	60,750.00	1215	608
46	KAMA PATRA / PAN-ALUPP4369E	242,100.00	4842	2421
47	LILABATI SWAIN / PAN-ECYPS9599L	11,550.00	231	116
48	SUSHANT KUMAR LENKA / PAN-AKIPL6305R	53,400.00	1068	534
49	PRAMOD KUMAR SINGH / PAN-BCIPS7695N	135,000.00	2700	1350
50	DEBASISH RAY / PAN-AEBPR1090J	99,750.00	1995	998

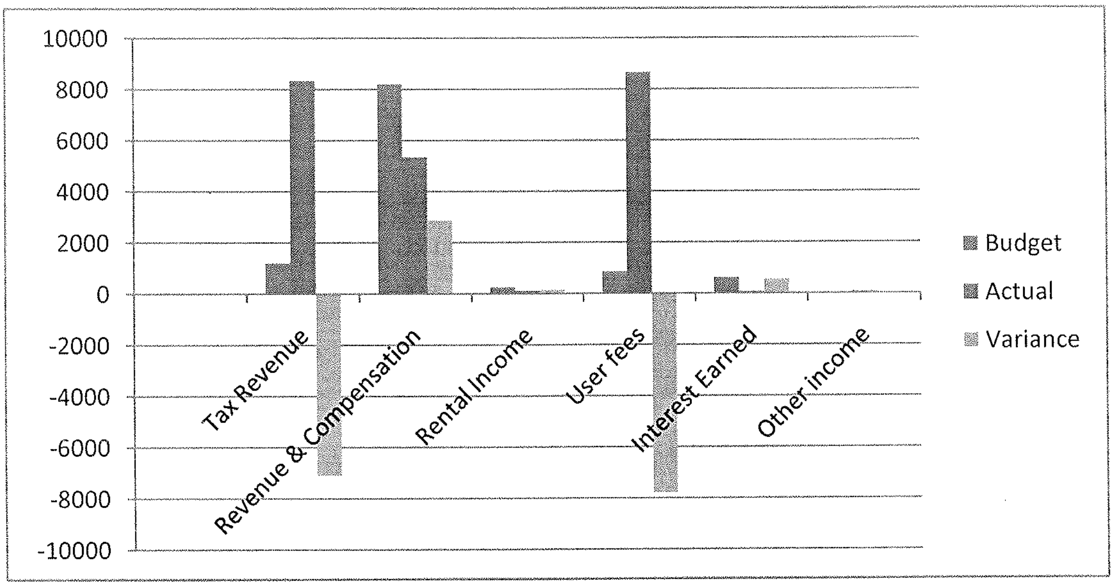
SL.NO	NAME OF CONTRACTOR	BILL AMOUNT	TDS ACTUALLY DEDUCTED @ 2%	TDS SHOULD BE DEDUCTED @ 1%
51	PADMINI SAHOO / PAN-ADVPS2719R	56,100.00	1122	561
52	ANNAPURNA PRADHAN / PAN-APPPP8441Q	35,400.00	708	354
53	SANJAY KUMAR BEHERA / PAN-APGPB4417D	37,050.00	741	371
54	Anirudha Mohanty / PAN-COWPM7241H	131,700.00	2634	1317
55	Banalata Pradhan / PAN-AWXPP1227H	13,000.00	260	130
56	Banalata Pradhan / PAN-AWXPP1227H	8,387.00	168	84
57	Debabrata biswal / PAN-BNOPB0356C	13,000.00	260	130
58	B.SISIR KUMAR / PAN-CCQPK2838C	113,250.00	2265	1133
59	LAXMI PRIYA MOHANTY / PAN-CXTPM9116R	72,600.00	1452	726
60	PRASANTA KUMAR SINGH / PAN-CXEPS7609J	90,000.00	1800	900
61	RAKHI NAYAK / PAN-AZSPN2065K	8,000.00	160	80
62	KABULI MULIA / PAN-AKUPM2026Q	108,600.00	2172	1086
63	BIPINI GHADEI / PAN-BTIPG0161L	30,000.00	600	300
64	B. ANAND RAO / PAN-ARVPR1915K	19,250.00	385	193
	TOTAL	**4,978,455.00**	**99,569.00**	**49,795.00**

ANNEXURE - 4

SL NO	NAME	BILL AMOUNT	TDS ACTUALLY DEDUCTED	TDS SHOULD BE DEDUCTED @ 10%
1	RUDRABHISHEK ENTERPRISES P LTD	280,900.00	5,618.00	28,090.00
2	RUDRABHISHEK ENTERPRISES P LTD	280,900.00	5,618.00	28,090.00
3	RUDRABHISHEK ENTERPRISES P LTD	280,900.00	5,618.00	28,090.00
4	RUDRABHISHEK ENTERPRISES P LTD	280,900.00	5,618.00	28,090.00
5	Stesalit Ltd	124,830.00	2,497.00	12,483.00
6	Stesalit Ltd	205,057.00	4,101.00	20,506.00
7	RUDRABHISHEK ENTERPRISES P LTD	170,025.00	3,401.00	17,003.00
8	RUDRABHISHEK ENTERPRISES P LTD	866,775.00	17,336.00	86,678.00
	TOTAL	**2,490,287.00**	**49,807.00**	**249,030.00**

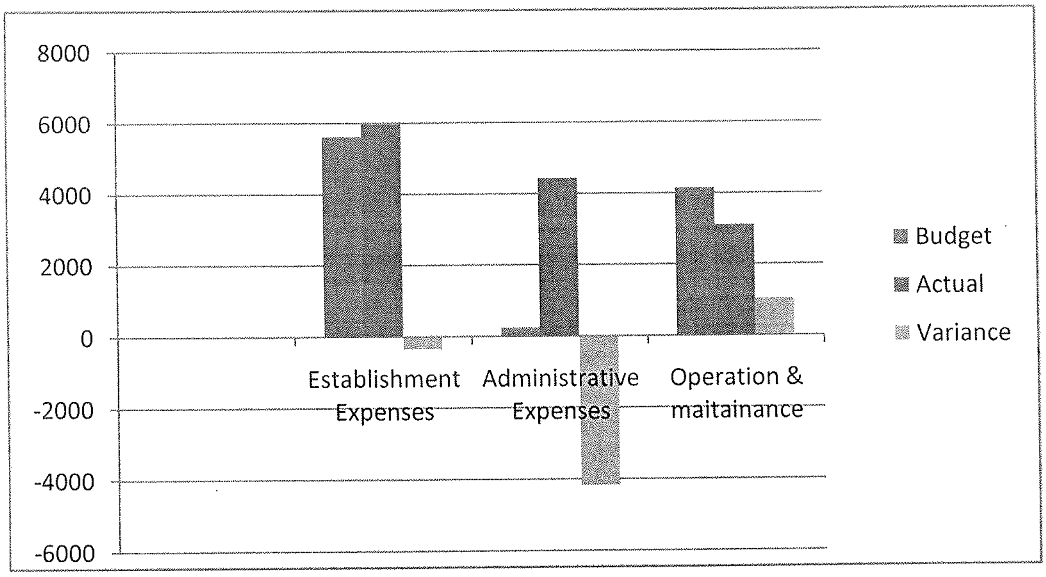
Annexure- 5

Particulars	Budget	Actual	Variance	% of Variance
	Rs. In Lakhs			
Tax Revenue	1204	8320	-7116	-591%
Revenue & Compensation	8200	5336	2864	35%
Rental Income	242	99.2	142.8	59%
User fees	849	8650	-7801	-919%
Interest Earned	600	59	541	90%
Other income	30	63	-33	-110%



Annexure- 5

Particulars	Budget	Actual	Variance	% of Variance
	Rs. In Lakhs			
Establishment Expenses	5615	5959	-344	-0.06126447
Administrative Expenses	247	4425	-4178	-1691%
Operation & maitainance	4140	3098	1042	25%



ANNEXURE-6

Sl No	Case no	Name of the petitioner/ Opp.Party	Name of the Court	Date of Judgment	Compensation Amount	Remarks
1	W. A NO:-106 OF 2012	T.BIMALA	Hon'ble High Court	15.12.2014	Rs. 2,00,000/- The compensation is to be disbursed by the opp. Party i.e. CMC & CESU to the petitioner	The order dated 15.12.2014 of the Hon'ble High Court has been challenged by the petitioner before the Hon'ble Supreme Court by filing SLP © No-27630/2015 (T.BIMALA Vs CMC)
2	M.A.C.A NO-1004 of 2015	PRAMILA NAYAK	Hon'ble High Court	21.11.2016	Rs 3,50,000 + interest from the date of filing of the claim application before learned tribunal, i.e. from the year 2002	
3	CIVIL SUIT NO-03 of 2004	SRI HAREKRUSHNA NAYAK	2nd Addl. Civil Judge (Sr. Division), Cuttack	31.08.2016	Rs. 2,74,500 +interest @ 6% p.a from the date of institution of suit, i.e. from the year 2004 till realization	
4	CONSUMER COMPLAINT CASE NO-77 of 2015	SRI DIPAK RANJAN BEHERA	District Consumer Disputes Redressal Forum, cuttack	20.10.2016	Rs.28,000 + Rs. 5,000	