



सत्यमेव जयते

A P Sanzgiri & Co.

Chartered Accountants

INTERNAL AUDIT REPORT

FOR THE PERIOD
ending 31st March 2017

**Jagdalpur
Municipal Corporation**

Audit sat
Observa
No-

A P Sanzgiri & Co.
CHARTERED ACCOUNTANTS

PLOT NO. 21, HOUSE NO. 167 ANAND NAGAR LANE, BEHIND VAKOLA
POLICE STATION SANTA CRUZ(EAST) MUMBAI- 400056


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Introduction

The central & state governments, as also other agencies, have been providing the ULBs large sums of money to enable them to effectively discharge their duties and functions. The national reforms agenda for the urban sector includes reforms in municipal accounting practices and strengthening of financial discipline. As a step in this direction, it is proposed to introduce a system of pre-audit & Internal Audit of the 168 ULB's books of accounts by internal auditors.

1.1

About the Jagdalpur Municipal Corporation

Jagdalpur Municipal Corporation Situated in Bastar district of Chhattisgarh, an Indian state. Jagdalpur is geographically lies between 19.07° North latitude and 82.03° East longitude. The average elevation of Jagdalpur is 552 meters or 1811 feet. The city lies on the southern bank of river Indravati. During the ancient period Jagdalpur was the capital of the princely state of Bastar. Jagdalpur is the administrative headquarters of Bastar Division and Bastar District.

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Brief About the Project

- ↓ To improve the state of check of accounts in ULBs.
- ↓ To help the government to track proper end use of grants realised to ULBs.
- ↓ To ensure non diversion of fund in its ultimate and use
- ↓ To facilitate quick and accurate finalisation of annual report at end of financial year.
- ↓ To ensure transparency in local governance
- ↓ To ensure correctness and compliance of all the rules and regulation followed in all day to day activities




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- We covered all the payments related to Contracted Works, Purchases bills, Advances, Consultancy fees, Contingent Bills/Misc. bills.
- Ensured in each payment that terms and conditions of tenders and rate offers according to law and policies.
- Ensure that the all ULB's has been kept fixed deposit and other funds are in nationalized bank
- Ensured that all the expenditures i.e. Construction work, Material procurement, Diesel, Petrol, grease, vehicle bill and house rent etc. are covered under audit.
- Ensured all recurring expenditures like establishment, electricity, telephone etc. are cover under audit.
- Ensured that all the revenue receipts to be audited.
- We have access the loss of ULB's assets and Prepare statement of loss.
- Ensured that all kind of tax deduction are deducted from the payment as applicable and deposited properly.
- Ensured Proper store accounting and physical verification of stock in every six months, ensure proper accounting of revenue and postal stamps
- Prepared quarterly report of revenue against target data of same quarter with justification on achievement of targets.
- Verification of Bank reconciliation statement.




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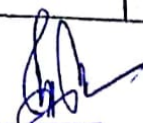
This Section Contain the Summary of Major observation and General observation noted and reported during internal audit Procedures. For detailed reference, respective section may be referred. On the basis of observation from April 2016 to March 2017 found, a summary of key finding & observation has been prepared.

1. Finance & Accounts

Title	Brief	Refer
Excessive expenditure incurred to ULB	ULB have invited a tender for procurement of GI pipe line of amounting Rs 20. Lakh. However ULB have procured the same for Rs. 79.84 Lakh.	7
Excess payment demanded than the contracted amount.	ULB have procured water supply item from M/s Shivshankar enterprises amounting to Rs.1.75 Lakh, M/s Shivshankar enterprises have quoted the rate for a item (100.MM DIA PVC)@195 however at the time of supply bill presented @ Rs 350/.	7
Delay & Short deposit of revenue collection	Rs 22,804 have been collected but not deposited in bank till date. Though the amount of collection is required to be deposited in the bank within same day/ next day. Several cases of delay in deposit have been noted	7-9
EPF not deposited with the department.	The ULB have initiated a joint a/c with all placement employees. The PF contribution of both employer & employee were deposited in that account and not deposited with the department.	9
Intra fund transaction	ULB assigned a work of demolish passenger waiting room to M/s. Shivanshi Construction under Parshad Nidhi. However, as per guideline of SUDA these works are not included in the Parshad nidhi	9



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2. Internal Control/ Area of Weaker Control

Title	Brief	Page no:
Work done without calling tender	Printing of advertisement for ULB amounting to Rs.1.50 Lakh was done without calling of tender.	10
Delay in work Completion	ULB issued work order for construction of CC road. There was delay in fulfilment of order by 7 month, yet no penalty imposed by ULB.	10
Unethical Practice	<p>1. The work order for preparing a list of tax assessee in soft copy was given to M/s Ravi Raj Patnayak amounting to Rs. 1.50 through quotation instead of calling tender.</p> <p>2. A contract for Pipe Line extension under bhagarathi Naljal yojna scheme was awarded to a contractor at a rate in which previous contract was made instead of calling new tender.</p>	10
Tender process not followed as per PWD manual	<p>1. ULB invited a tender on 12.01.2016 in NavBharat newspaper for Construction of building, in the 1st call only one party has been participated and ULB accepted the same.</p> <p>2. ULB assigned a work to M/s. Sandeep Yadu Construction to RCC drain under through the Zonal tender. However, as per guideline of SUDA Zonal tender have invited each year.</p> <p>3. In first call of tender only one bidder has participated and ULB assigned the work to him instead of calling second tender.</p>	11
Revised Estimate required	Items in measurement book not matching with the estimate provided. However revised estimate have not been prepared.	11
Basic Details not documented	Final and Running bills are presented for payment without basic documents Like PAN, TIN etc. Further supporting documents like Lab test report, work completion certificate are not attached in the file.	11-12




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o **Excessive expenditure incurred to ULB:** ULB had Procured water supply item i.e. Pipe, GI Pipe, and GI Nipple etc. From M/s Sanjay Construction through annual tender. For these ULB had invited Annual tender dated 03.05.2015 for financial year 2015-16 to amounting Rs. 20 Lakh, however, ULB had procured items amounting to Rs. 79.84 Lakh up to 31st March 2017 without prior approval.

o **Excess payment demanded than the contracted amount** ULB have invited a tender amounting Rs 4.66 Lakh for procurement of items for water supply. In this tender M/s Shivshankar enterprises being lowest bidder with quotation of (100.MM DIA PVC) @195, was given the contract. ULB procured 100.MM DIA PVC on the date 28.11.2016 amounting to Rs 1.75 Lakh but the supplier quoted the rate Rs. 350/- per PVC instead of Rs. 195/-.

Delay & short deposit in banking daily revenue collection: As per Municipal Accounts rule 1971, Chapter-4 point number 77, ULB should deposit its daily collection of revenue in the bank by the end of next working day. However, at the time of revenue audit we found that Jagdalpur Municipal Corporation is not depositing timely and actual amount received. For details please refer Annexure1.

S. No	Name of Assessee	Book / Slip no.	Collection Date	Deposit Date	Delay in Banking	Amount Received (RS.)	Amount Deposit	Short Deposit
1	RekhaNathani , KamlaNage etc.	2917 - 2920 /58-100	04.05.2016	05.05.16	-	84,170	83,870	300
2	Laxmi Gupta	3312 /4	05.12.2016	06.12.16	-	800	200	600
3	SoniBai ,Shantl Kashyap etc.	3307 - 3308 /27-14	29.11.2016	30.11.16	-	61,785	60,885	900
4	Mho. Subbir	3347 /23	26.12.2016	-	Not Deposit	200	-	200
5	Rajesh Dev ,Punita ,Kailashchandra etc.	3262 - 3366 /82-93	09.01.2017	10.01.17	-	98,807	97,727	1,080
6	Budhni ,Sataydev, Yashvant Kumar etc.	3396 - 3397 /93-14	03.02.2017	04.02.17	-	69,433	68,533	900
7	TejramDewanagan	NA	24/4/2016	25/4/2016	1	26,300	22,300	4,000



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8	TejramDe wangan	91to 100/ 2752	24/4/2016	Not Deposit Till Date		6,400	-	6,400
9	TejramDe wangan	46/2 928	12/5/2016	Not Deposit Till Date		800	-	800
10	TejramDe wangan	NA	06/6/2016	06/07/20 16	30	13,280	13,080	200
11	Pradeep Samant	1to5/ 1042	04/4/2016	04/04/20 16	0	2,949	2,859	90
12	TejramDe wangan	NA	17/5/2016	18/5/201 6	1	17,900	17,800	100
13	TejramDe wangan	NA	16/8/2016	17/8/201 6	1	24,989	24,900	89
14	TejramDe wangan	NA	30/8/2016	31/8/201 6	1	5,900	5,800	100
15	Asha Ram	2869 /57	11.04.16	12.04.16	NA	400	200	200
16	BasantSa mant	2904 /21	21.04.16	Not Deposit		200	-	200
17	Gopi Das	2908 /68	24.04.16	Not Deposit		50	-	50
18	DurgalivB al	2960 /52	13.05.16	14.05.16	NA	450	200	250
19	Shankar Sen	2966 /14	16.05.16	17.05.16	NA	250	200	50
20	Kailash	3000 /37	10.06.16	11.06.16	NA	200	60	140
21	Sangeeta Saw	3026 /60	28.06.16	Not Deposit		200	-	200
22	Ritesh,Chh annulal,La ta etc.	3057 to 3060 /62	18.07.16	19.07.16	NA	114,002	113,102	900
23	Dhammu Ram	3110 /52	09.08.16	10.08.16	NA	400	200	200
24	Laxmi	3132 /8	23.08.16	24.08.16	NA	250	200	50
25	Pahmoda	3078 /21	04.08.16	Not Deposit		200	-	200
26	M.S. Khan	3078 /22	04.08.16	Not Deposit		200	-	200
27	Kabadi Tiwari	3078 /23	04.08.16	Not Deposit		450	-	450
28	Ram Naresh Mishra	3078 /24	04.08.16	Not Deposit		450	-	450
29	KiranVarm a	3078 /25	04.08.16	Not Deposit		400	-	400
30	Shiv PuratParsh i	3078 /26	04.08.16	Not Deposit		200		200
31	Gopalkrish na	3078 /27	04.08.16	Not Deposit		200	-	200



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32	Neeta Pdllyar	3078 /28	04.08.16	Not Deposit		200		200
33	Bena Bart	3078 /29	04.08.16	Not Deposit		1,200	-	1,200
34	Vijay	3078 /30	04.08.16	Not Deposit		200		200
35	Pramila	3078 /31	04.08.16	Not Deposit		135	-	135
36	Sukhmati	3078 /32	04.08.16	Not Deposit		60	-	60
37	Surekha	3078 /33	04.08.16	Not Deposit		400	-	400
38	Vidhya Devi	3078 /34	04.08.16	Not Deposit		400	-	400
39	Lalit Sharma	3078 /35	04.08.16	Not Deposit		200	-	200
Total Amount of short Deposit								22,804

o EPF not deposited with the department A file for EPF payment from 2011 to July 2016 of Mr. Akhil Nayak (Employee) amounting to Rs 0.33 Lakh, was presented by accounts department. In this file Calculation of EPF& Attendance sheet was not attached, and Bank Statement shows that EPF had been deducted for the period. Further, As Mr. Akhil Nayak is a placement employee so only placement agency can deduct and deposit EPF but Jagdalpur Municipal Corporation is deducting EPF from placement employees salary and depositing the same in a joint account of Commissioner Sir and respective employee's account, As per rule of EPF "only employer will deduct EPF from employees salary and deposit the same with EPF department but, ULB is not practicing the same.

o Intra fund transaction: ULB assigned a work to M/s Shivanshi Construction for deconstructing a Passenger waiting room at Kushabhau Ward for Rs.0.14 Lakh under Parshad Nidhi. However as per letter no F5-12/2015-16 dated 4th December 2015 issued by UAD these work is not included in Parshad Nidhi.

But continuous violation may cause serious revenue implication. The ULB need to take special attention on these issues. Some has been observed and enlisted in following paragraph.



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o Work done without calling tender: A work order was issued for printing of advertisement for election commission amounting to Rs. 1.50 Lacs without calling tender. As per Municipal Act 1956, if the estimate for any work exceeds Rs. 0.50 Lacs then the tender process have to be followed.

o Delay in work Completion without applying for extension and no Penalty imposed:

1. A Contractor M/s Sandeep Yadav had been given the work of construction of Swimming Pool. Test report and form 91 not attached in file. Further, as per work order, work had to be completed within 2 month but, as per MB book actual work was completed after 69 days without applying for extension and no penalty have been imposed.

2. A Contractor M/s Sai Construction had been given the work of construction of CC Road. It was observed test report and form 91 was not attached in the file. Further, as per work order, work had to be completed within 1 month but, as per MB book actual work was completed after 155 days of schedule date without applying for extension and no penalty have been imposed.

3. A Contractor M/s Arun Kumar had been given the work of Repair of a temple. As per work order, work had to be completed within 2 months but, as per MB book actual work was completed after 136 days without applying for extension and no penalty have been imposed.

4. A Contractor M/s Pravesh Negi had been given the work of Construction of RCC drain. As per work order, work had to be completed within 3 months but, as per measurement book actual work was completed after 166 days of schedule time without applying for extension and no penalty have been imposed.


5. A Supplier M/s Krishikalap had given the work of Supply of Swimming pool Items i.e. sulphethydrochloride etc. as per purchase order (12.04.2016) supply had to be given, within 7 Days. But, as per challan copy actual supply (18.06.2016) was made after 68 Days schedule date and no penalty have been imposed.

o Unethical Practices.

1. A contract for Pipe line extension was awarded to contractor M/s Prakash Jha in previous year. The work was again awarded to him in current year without calling tender at the previous rate. Further, approval also has not been taken from competent authorities.

2. The work order for preparing a list of tax assessee in soft copy was given to M/s Ravi Raj Patnayak amounting to Rs. 1.50 through quotation instead of calling tender. As per Municipalities Act, the work of 0.50lacs or above should be done through tender process




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Tender process not followed as per PWD manual:

1. ULB published a tender on 12.01.2016 in Navbharat newspaper for Construction of Building at Motilal Nehru ward. In 1st call only single party have participated and got selected (M/s J. Manoj Kumar) quoting the rate of 2% above SOR. But, as per rules if only one bidder takes part on first call then the tender have to be cancelled and tender have to be called again for second time.
 2. ULB assigned a work to M/s Sandeep Yaddu for construction of RCC drain of amounting Rs 6.00 Lakh through Zonal tender, Zonal tender have invited ULB in the financial year 2012-13 However the Zonal tender must be invited every year but ULB have not invited after 2012-13.
 3. ULB called a tender for construction of CC road under Adhosanrchna Mad for Rs.7.29 Lacs. In first call of tender only one bidder M/s Mukesh Gupta participated and the tender was awarded to him. But, as per set rules, if only one bidder participate in first tender call then second tender have to be called cancelling the first one.
- o Revised Estimate required: it was observed that few cases that in quantity actually used by contractor was in excess of estimate, as agreed. As per PWD manual rule suggest that revised technical section should be taken before accepting variance in use. So, revised estimate required following works.
1. A contractor named M/s. Sai Construction was awarded with contract of construction of CC road amounting of Rs. 1.76 Lac at Sanjay Gandhi ward no 34. But the items in measurement book are not matching with the estimate provided. So, revised estimate is required.
 2. A contractor named Mr.Arun Kumar Sahu was awarded with contract of construction of Bridge (6 Nos.) amounting of Rs. 4.20 Lac at Ganga nagar ward. But the items in measurement book are not matching with the estimate provided. So, revised estimate is required.
 3. A contractor named Mr. Krishna was awarded with contract as construction of shed of amounting Rs. 2.00 Lac at Rajendranagar ward. But the items in measurement book are not matching with the estimate provided. So, revised estimate is required.
- o Basic detailed not documented: Final and Running bills are presented for payment without basic documents Like PAN, TIN etc. Further supporting documents like Labtest report, work completion certificate are also not attached in the file following works.

1. A contractor Mr Kumlistya Rao was awarded with the work of construction of RCC Road of amount Rs. 1.87 lakh in Gandhi Nagar Ward No.22 1st & final bill was presented for payment in which Tax Clearance Certificate, Tin Registration Certificate were not attached. Secondly, Work order was



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issued on 04.01.2016 with schedule time of completion of 2 months. 1st & final Bill was presented on 08.03.17 without imposing penalty by the department for the delay in work.


2. A contractor Mr Vijendra Singh was awarded with the work of construction of RCC Drain from Saikirana store to Banmali house at Rajeev Gandhi Nagar Ward no 30, amounting to Rs 20,644. 1st & final bill was presented for payment in which Tax Clearance Certificate, Tin Registration Certificate, Bank Solvency and Labour Licences were not attached.

3. A contractor M/s N.S Construction was awarded with the work of construction of RCC Road near Dalpat Sagar, 1st Running bill was presented for payment in which Labour Licenses was not attached. Secondly Work order was issued 08.03.16 on with schedule time of completion of 3 months i.e. 24.01.2017. 1st Running Bill was presented on 10.03.17 without imposing penalty by the department for the delay in work.

4. ULB purchased Water Supply Item i.e D Joint from M/s Shivshankar, under Sandharan Mad but required documents for passing the payment was not available i.e. Tax invoice and VAT rate not shown in invoices.

5. A contractor Mr Arun Saha was awarded with the work of construction of RCC Drain and Culvert at Pratap dev Ward Final bill was presented for payment for Rs 3.71 lakh which Tax Clearance Certificate, Pan no was not attached along with file. Secondly Work order was issued on 04.02.2016 with schedule time of completion of 12 months. Final bill was presented on 10.03.17 without imposing penalty by the department for the delay in work.




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5 Observation on Physical verification (PV) of Inventory



Inventory management: During audit procedure our team conducted physical verification of Jagdalpur Municipal Corporation twice in F.Y 2016-17. During Physical verification some observations were found by our audit team are cited below:

1. Material stored was found scattered and lying at different place in different group. It has caused difficulties to physical verify the actual stock with stock maintained in stock register.
2. During verification, unused material were found stored with genuine similar material.
3. As per information availed, insurance policy for store rooms has not been obtained by the ULB till date.
4. Some discrepancies observed while conducting physical verification are as follows.

Sl.No.	Department	Item Name	Closing Stock as per Book (Nos)	Stock as per Physical take (Nos)	Variance Excess/(Short) (Nos)	Price (P.U)
1	Health Department	Ferric alum grade(4)	13.4	16	3	13,638.00
2	PHE Department	2 1/2" dia G.I.elbow	52	46	(6)	150.00
3	PHE Department	3" dia G.I.elbow	24	-	(24)	200.00
4	PHE Department	4" dia G.I.elbow	42	48	6	300.00
5	PHE Department	3" dia G.I.bend	50	38	(12)	230.00



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6	PHE Department	1/2" dia brass bibcock	100	126	26	128.00
7	PHE Department	4" * 6" long G.I. nipple	45	38	(7)	148.00
8	PHE Department	3" * 2 1/2 dia G.I. Reducer elbow	48	50	2	270.00
9	PHE Department	2 1/2" * 2 1/2" * 2 1/2 dia G.I. tee	50	51	1	200.00
10	PHE Department	3" * 3" * 3" dia G.I. tee	12	23	11	250.00
11	PHE Department	3" dia G.I. flange	100	98	(2)	143.00
12	PHE Department	4" dia G.I. flange	50	55	5	168.00
13	PHE Department	4" * 2" dia G.I. nipple	20	36	16	120.00
14	PHE Department	3" * 3" * 2" dia G.I. tee	32	28	(4)	255.00
15	PHE Department	6" dia G.I. bend	5	7	2	1,000.00
16	PHE Department	3" * 3" long G.I. nipple	40	38	(2)	270.00
17	PHE Department	2" * 2 1/2" dia G.I. reducer elbow	70	50	(20)	150.00
18	PHE Department	2 1/2" dia G.I. flange	134	116	(18)	110.00
19	PHE Department	Gainti	20	26	6	320.00
20	PHE Department	Ghamela	20	24	4	150.00
21	PHE Department	1/2" dia G.M. ferruel	80	14	(66)	100.00
22	PHE Department	2 1/2" dia C.I. saddle piece	50	79	29	80.00
23	PHE Department	3" dia C.I. saddle piece	50	57	7	85.00
24	PHE Department	4" dia C.I. saddle piece	24	26	2	95.00
25	PHE Department	6" dia C.I. saddle piece	15	20	5	175.00
26	PHE Department	Gallenend roap	50	45	(5)	105.00
27	PHE Department	Hammer 1/2 kg	20	15	(5)	105.00
28	PHE Department	4" dia p.v.c. threaded socket	400	388	(12)	120.00
29	PHE Department	4" * 4" * 4" dia p.v.c. tee	50	39	(11)	115.00
30	PHE Department	3" * 3" * 3" dia p.v.c. tee	50	262	212	80.00
31	PHE Department	450mm D.C.I. mech. "D" joint isi HD	4	6	2	23,920.00



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32	PHE Department	300mm D.C.I. mech. "D" joint isi HD	4	8	4	12,450.00
33	PHE Department	100mm D.C.I. mech. "D" joint isi HD	4	6	2	6,000.00
34	PHE Department	100mm D.C.I. mech. "D" joint isi HD	7	9	2	6,000.00
35	PHE Department	50mm dia long socket size 50mm*100mm	150	146	(4)	245.00
36	PHE Department	Cut out brass parts 63(A)	104	96	(8)	210.00
37	PHE Department	Cut out brass parts 32(A)	10	12	2	150.00
38	PHE Department	Starter L/T starter	36	30	(6)	275.00
39	PHE Department	Dash put oil	20	-	(20)	189.00
40	PHE Department	H.R.C. main Switch 63A	10	8	(2)	3,300.00
41	PHE Department	A-meter 0 to 30A	100	85	(15)	260.00
42	PHE Department	A-meter 0 to 50A	100	80	(20)	260.00
43	PHE Department	A-meter 0 to 100A	50	40	(10)	269.00
44	PHE Department	P.V.C. copper wire 7/18	2	1.5	(1)	5,000.00
45	PHE Department	P.V.C. copper wire 7/20	2	1.5	(1)	2,500.00
46	PHE Department	P.V.C. copper wire 3/20	2	1	(1)	1,600.00
47	PHE Department	Cutout 200A	50	45	(5)	465.00
48	PHE Department	Cutout 100A	50	44	(6)	225.00
49	PHE Department	Maghet cail 415 V	50	32	(18)	155.00
50	PHE Department	Auto switch for D.O.L. starter	100	75	(25)	370.00
51	PHE Department	Auto switch for star delta starter	50	42	(8)	630.00
52	PHE Department	Tube light set complete without chock	100	50	(50)	175.00
53	Electricity Department	Sodium ignetor	414	463	49	70.00
54	Electricity Department	Choke 40W	466	463	(3)	111.00
55	Electricity Department	C.F.L.65w lamp pin type	70	64	(6)	438.00
56	Electricity Department	Cutout 200AMP	40	39	(1)	286.00



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57	Stationary Department	photo copy pages	58	50	(8)	185.00
58	Stationary Department	Noet sheets	24	20	(4)	107.00
59	Stationary Department	Contingency plan paper	47	-	(47)	125.00
60	Stationary Department	Inward outward register	20	19	(1)	345.00
Total Revenue Implication (Variance * Price)						85,575



[Signature]
అధ్యక్షుడు
విద్యుత్ పారిశుధ్య నిగం, జనగానపూర్

Achievement during the audit: Based on our experience of internal audit and other financial review, following observation observed and recommendation given to commissioner and achieve in the following areas in financial year 2016-17.

1. Conversion of saving/current account into auto sweep account: ULB in the previous year, kept its entire fund in saving/Current Account yielding interest @ 4% and 0% p.a. respectively. On our special recommendation, State nodal agency circulated a notice for conversion of all bank accounts into auto sweep in account, which resulted in increase of interest income by approx. Rs. 18.61 Lakh yearly for Jagdalpur Municipal Corporation.
2. Statutory deduction and compliance: During the course of audit the amount of all the statutory deductions were reported and deposited in respective department within the stipulated time which reduced huge surcharge & penalty burden imposed by the Department.
3. Unutilized electricity connection: During the course of audit we observed that there were 26 electricity connection for which ULB was paying the bill. It was latter observed that out of 26 connection 15 connection were not on the name of ULB. On our special recommendation, Commissioner of Jagdalpur Municipal Corporation reduce the 15 electricity connection and saved Rs 12.26 Lakh yearly.
4. Petrol Diesel: During the course of audit we observed that ULB have expenditure of fuel of Rs 173.40 (14.45) Lakh per month for the F.Y 2015-16. On our recommendation ULB have maintained logbook properly which resulted in saving of Rs27.96 lakh in the F.Y 2016-17 even after increase in number of vehicle.
5. Mobile connection: During the course of audit we observed 68mobile connection have distributed to regular employee and placement employees billing amount Rs 0.14 lakh monthly. It was latter observed that 36 employee does not fall in the criteria of getting mobile connection by the ULB. On our special recommendation, Commissioner of Jagdalpur Municipal Corporation reduce mobile connections and saved Rs2.59 Lakh yearly.



आचार्य
जगदलपुर नगरपालिका, जगदलपुर