



SK. PAUL & CO.

(Chartered Accountants)

Partner: Sanjib Singha

Tel: 03222-210074

Mob: 9933029183/

9475096460

E-Mail: sanjib_75knj@yahoo.co.in

H.O: 237C S.D. Banerjee Road

Kolkata - 700144

B.O: 7A Burdge town (Durga Mandap)

P.O. - Midnapur

Paschim Medinipur

Pin-721101

To

The Chairman,

Tarakeswar Municipality,

Tarakeswar, Hooghly,

West Bengal

Sub: Internal Audit Report for the FY 2016-17 of Tarakeswar Municipality

Ref: Your Appointment Letter Vide Memo No- Adm/1C-18/109, Dt. 10/09/2018

Sir,

In terms of your above appointment letter vide Memo No Adm/1C-18/109 dated 10.09.2018 related to Internal Audit of Tarakeswar Municipality, we have visited the following department of your ULB from time to time during course of our Audit work for the year 2016-17 to verify the various records and vouch transactions thereto:

- 1) Establishment Department
- 2) Accounts & Finance Department
- 3) Sanitation Department
- 4) Public Works Department
- 5) Electric Department
- 6) Building Plan Department
- 7) Trade License Department
- 8) Relief Department
- 9) Water Supply Department
- 10) Property Tax Department
- 11) IT Department
- 12) Health Department
- 13) Youth and cultural Department

After verifying the records as maintained by above department of your ULB we noted some discrepancies/ findings and observations and on the basis we have prepared statement on the department wise findings and submitted the same for the clarifications/replies against our audit queries from your end.

We have considered your clarifications/replies against our Audit queries while preparing your this Audit Report for Tarakeswar Municipality for the year 2016-17.

We hereby submit the detailed Internal Audit Report for your kind perusal and on ward necessary Action from your end.

Thanking you,

Yours faithfully,

For S.K. PAL & CO.

Chartered Accountants

Partner: Sanjib Singha
(M No.066924)



I. Current Year Income & Expenditure :

During course of Audit we have verified the Income (Revenue Income and Capital Income) and Expenditure of the ULB for the year 2016-17 from the Cash Book, Receipts & payment Accounts, Annual Budget and various Appropriation Registers (of Grants and contributions for specific purpose), measurement book, scheme Register

Current Year Income (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
A	Revenue Receipts (1+2+3)	110003886.00	
1	Own source revenue(x+y)	21448635.00	As per Annexure- A
x	Tax Revenue	2261544.00	
i)	Property tax	1985432.00	
ii)	Other tax (levied and collected by	276112.00	
y	Non Tax Revenue	19187091.00	As per Annexure- A
i)	Fees & fines	4420518.00	
ii)	User Charges	9259702.00	
iii)	Other non-tax revenue (levied and	5506871.00	
	Total Own Source Revenue (x+y)	21448635.00	
2	Other Revenue Receipts	2767316.00	As per Annexure- A
i)	Income from interest/investments	2767316.00	
ii)	Other Revenue income	0.00	
	Total of Other Revenue Receipts	2767316.00	
3	Transfer Grant & Assigned Revenue	85787935.00	As per Annexure- A
i)	State Assigned Revenue	1622646.00	
ii)	State Finance Commission (SFC)	4696500.00	
iii)	Octroi compensation	0.00	
iv)	Other State Government Transfers	54025195.00	
v)	Central Finance Commission (CFC) Grant	10288315.00	
vi)	Other Central Government Transfers	15155279.00	
vii)	Others	0.00	
B	Capital Receipts		As per Annexure- A
	Sale of Municipal Fixed Assets (If any)	0.00	
	Loans (from State Govt. or Banks etc.)	0.00	
	State Capital Account Grant (under State	12227000.00	
	Central Capital Account Grant (under	15855257.00	
	Other Capital Receipts	5455814.00	
	Total of Capital Receipts	33538071.00	
	Total Receipts of the ULB for the year	143541957.00	As per Annexure- A



Current year Expenditure (Revenue & Capital)

SL NO	HEAD OF Expenditure	AMOUNT (Rs)	Remarks
	Revenue Expenditure (A)	69020109.00	As per Annexure- B
i)	Establishment Expenditure	62515924.00	
ii)	Operation and Maintenance	5247864.00	
iii)	Interest on Loan paid during the year	0.00	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	1256321.00	
	Total revenue expenditure	69020109.00	As per Annexure- B
	Capital Expenditure (B)		
i)	All developmental works under Central/State specific schemes	37190989.00	
ii)	Loan Repayments (Prinicpal Amount)	0.00	
iii)	Other Capital expenditure	578726.00	
	Total Capital Expenditure	37769715.00	
	Total Expenditure [A+B]	106789824.00	As per Annexure- B


We must thank the designated staffs for their active cooperation to carry out the job to the extent of our satisfaction. Without their active cooperation it would not have been possible for us to complete the work.

Place: Midnapore

Dated: 27th September, 2018.



For S.K. PAL & CO.
Chartered Accountants


Partner: Sanjib Singha
(M No.066924)