



# S. K. PAUL & CO.

Chartered Accountants

To  
The Chairman  
Tarakeswar Municipality

Sub: Internal Audit Report for the FY 2014-15 of Tarakeswar Municipality

Ref: Your Appointment Letter Vide Memo No-Adm/1C-2017/87, Dt. 08/07/2017

Sir,

In terms of your above appointment letter vide Memo No - Adm/1C-17/88, Dt. 08/07/2017 related Internal Audit of Tarakeswar Municipality, we have visited the following department of your ULB from time to time during course 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 2014-15.

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 Paul & Co.  
Chartered Accountants

  
Sanjib Singha (Partner  
(M. No. 066924)



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**A. GENERAL ORGANISATIONAL INFORMATION**

**Name of the ULB:** Tarakeswar Municipality

**No. Of Wards of the ULB:** 15

Name the Chairman/  
Chairperson/Administrator/  
Board Administration for the : Sri Swapan Samanta  
Nil

**Name of the Vice Chairman:**

1) During FY under Audit : Sri Uttam Kundu

2) Present Vice Chairman : Sri Uttam Kundu

**Name of the Executive Officer:**

1) During FY under Audit : Sri Swarup Kr. Mukherjee

2) Present Executive Officer : Sri. Swarup Kr. Mukherjee

**Name of the Finance Officer:**

1) During FY under Audit : Sri Arindam Dutt

2) Present Finance Officer : Sri Arindam Dutt

**Address of the ULB :** Tarakeswar

**Audit Period:** From 01.04.2014 to 31.03.2015

**Name of incumbent in-charge of Accounts :** Sri Arindam Dutt, FO



**About Accounting System of the ULB:**

The ULB has been using Accounting software namely PURO-HISAB, since the financial year 2006-07 under double Entry Accounting prepared by Change Management Unit, Govt. of West Bengal. The Software has been customised for the preparation of Annual Financial Statement of Urban Local Bodies of West Bengal.

The said Accounting Software ensures the generation of Annual Financial Statement and related other reports to comply the West Bengal Municipal (Finance and Accounting) Rules 1999 as suggested in West Bengal State ULB Accounting Manual as well as National Municipal Accounting Manual. It was also seen during the course of Audit all required Financial Statement as suggested by National Municipal Accounting Manual are being generating correctly with proper forms and formats which are as follows:

- 1) Balance Sheet
- 2) Schedule wise of Balance Sheet
- 3) Income & Expenditure Accounts
- 4) Schedule wise of Income & Expenditure
- 5) Receipts & Payments Accounts
- 6) Cash Book
- 7) Trial Balance

The Accounting system does not generate any registers like Fixed Asset Register (land-Form 90, Immovable Property Register form-118 & Movable Property Register form-119) Investment Register, Stores Register, Advance Register.

During the course of our Audit it is seen that Fixed Asset Registers like land-Form 90, Immovable Property Register form-118 & Movable Property Register form-119 is maintained by ULB manually in MS-Excel file in computer.

Whereas ULB hand written Registers in the case of Demand and collection Register, Grants Appropriation Register, Investment Register, Loans & Advance Register, Earnest money & Security Deposit Register.

As per prescription of National Municipal Accounting Manual and as well as State ULB Accounting Manual ULB used to follow Accrual Basis for accounting of financial transactions of revenue income like Property tax, Market rent and Income from Investment. But the revenue incomes like Assigned Revenue, fees and user charges, Sale and Hire charges accounted on Cash Basis. ULB also followed Accounting Standard-12 for accounting the transactions related to Government Grant. All stores are valued on FIFO basis.



## C. PENDING POSITION OF POSITION OF PREVIOUS AUDIT COMPLIANCE

### C 1: AUDIT OF EXAMINER OF LOCAL ACCOUNTS- TRANSACTION AUDIT:

- a. Financial year up to which Transaction Audit has been completed by Examiner of Local Accounts: 2014-15.
- b. Audit Period up to which Broad Sheet Reply to the Inspection Report of Examiners of Local Accounts: 2014-15.

### C3 Internal Audit:

No Internal Audit conducted by the ULB in any of the earlier years.

### Point-wise Auditor's Observation/ queries and ULB Replies and Auditor's Suggestion

#### D1: Audit Observation on Cash Management:

##### a) Own source Revenue of the ULB:

As explained by the ULB during course of our audit all cash receipts from the various departments like property tax, trade license etc. are collected by cashier and are entered in the accounting software. The entire cash deposited to Bank Account of Municipal fund own source at the end of every day. No amount cash collected from various departments of the ULB is retained in the Municipality. The head-wise revenue income is entered in the accounting software at time receipt of all collections. Contra vouchers are made to Bank Account of Municipal fund own source (SBI-390, UBI-17, ALLAHABAD-372 ) after deposit of the amount to the bank and sum total of entire collections from own source income is checked from the daily receipt summery generated from the accounting software by cash section at the end of everyday to ensure correctness between cash collected from own source and deposited to own source bank (total of daily receipt summery = total of contra voucher of deposit daily collection in to bank = total Amount deposited at the end of the day).

##### b) Fund Management of Grant Fund Accounts:

Generally own source revenues are not sufficient for running an ULB. The creation of urban Development infrastructure (land, shelter and civic services) would require dispensing a large amount of resources by the Urban Local Governments. With the rising levels of urbanization and growth of urban population, the pressure on development of cities is increasing in India, as elsewhere in the World. Major sources finance comes from Central Government as well as State Government in the form of Government Grant. Like other ULBs in West Bengal Tarakeswar Municipality also receives grant from Central Government as well as State Government. Government Funds are sent to Treasury Account L/F account & Various Scheduled Bank Accounts of Tarakeswar Municipality.

As explained to us during the course our audit for the management of fund related to government grant on receipt of any Government order showing received of fund or on receipt of any cheque from any government agency like SUDA an accounting entry is made crediting respective grant account and debiting respective treasury and bank account by accounts department of the ULB in the shape of Receipt / Journal voucher in the Accounting software.

As explained to us during the course of audit, when expenditure (revenue/ Capital) is made out of grant fund, after necessary approval from BOC the bill is sent to treasury in form of treasury advice along with a cheque as signed by Chairman and E.O of the ULB for clearance. The treasury officer checks the authenticity of the bill and accordingly passes the bill and resend the bill to ULB and cheque after passing the same. The cheque is then handed over to party on receipt of money receipt.



**Detailed balance of Cash, Bank and treasury balance as on 31.03.15 as per following table:**

SL. No.	NAME OF BANK	ACCOUNT NO.	PURPOSE	BALANCE AS ON 31.03.2015 *
1	SBI	390	OWN FUND	522622.06
2	SBI	425	VARIOUS GRANTS LIKE, R.JAYANTI, RAKHI ETC.	369875.25
3	SBI	628	PENSION FUND	22541.22
4	SBI	471	UNOPERATIVE	518.00
5	UBI	17	OWN FUND	5003463.65
6	UBI	4706	13 <sup>TH</sup> FINANCE	5062367.00
7	UBI	4752	IHSDP	609954.50
8	ALLAHABAD	26372	OWN FUND	22372.00
9	ALLAHABAD	8372	UIDSSMT	1873868.00
10	ALLAHABAD	3202	OLD AGE PENSION	905543.00
11	ALLAHABAD	196/4671	EDUCATION	508393.50
12	ALLAHABAD	99/4615	OWN FUND	109352.70
13	ALLAHABAD	8082	REVOLVING FUND	586639.00
14	ALLAHABAD	241/4977	CBPHCS	343047.00
15	ALLAHABAD	50203722810	CBP	292764.00
16	BANK OF INDIA	68	DFID	219528.00
17	BANK OF INDIA	104	OWN FUND	501139.09
18	HDFC	45	SJSRY	1366122.00
19	HDFC	35	HUP	946238.00
20	HDFC	104	OWN FUND	601551.94
21	UNION BANK OF INDIA	201/2225	GRANT FUND	1114238.69
22	UNION BANK OF INDIA	201/2226	GRANT FUND	584298.78
23	ICICI	260901000152	DAY NULM	448694.00
24	INDUSIND BANK	700099	OWN FUND	10757613.00
25	INDUSIND BANK	1000028650499	IGNOAPS	55631.67
26	INDUSIND BANK	100028649484	IGNWAPS	37491.13
27	INDUSIND BANK	1000286449493	IGNAPS	946.65
28	AXIS BANK	9202	OWN FUND	112784.00
29	AXIS BANK	914010037356153	MID DAY MEAL	847534.00
30	TREASURY		VARIOUS GRANTS	38486208.00
			TOTAL	72313339.83



During course of Audit the ULB has prepared the Bank Reconciliation Statement for the financial year 2014-15. The ULB is maintaining 29 No.s Bank Accounts including treasury Accounts.

- 1) No bank Account is un reconciled during the year 2014-15
- 2) 33 No .s of chaques have been issued by Tarakeswar Municipality which lost their validity Period to 31.03.2015 as per following list.

**List of Un-cleared Cheques :**

SL NO	Cheque No	Date	Name of Bank	Amount (Rs)
1	989		Sbi	1500
2			Sbi	6452
3			Sbi	8700
4			Sbi	122435
5			Sbi	174758
6			Sbi	159976
7			ubi	58176
8	6832		allahabad	40000
9	6833		Allahabad	40000
10	7708		Allahabad	1000
11	704		Allahabad	1032
12	708		allahabad	26130
13	709		Allahabad	27940
14	710		Allahabad	29708
15	711		Allahabad	150
16	53		Bank of india	2095
17	60		Bank of India	2000
18	73		Bank of india	1990
19	74		Bank of India	4830
20	75		Bank of india	4735
21	131		Indusind bank	20338
22	5956		Axis Bank	1729575
23	368		Treasury	2200
24	370		Treasury	21695
25	371		Treasury	5905
26	372		Treasury	20420
27	373		Treasury	50668
28	375		Treasury	522126
29	377		Treasury	900000
30	379		Treasury	321451
31	380		Treasury	16800
32	381		Treasury	1034406
33	382		Treasury	1028554

- 3) There are inoperative Banks accounts lying in the schedule related to Cash & Bank Balances. :

Code	Name of Bank A/C	Ac NO	CL Balance (Rs)
	BANK OF INDIA		2052.00
	ALLAHABAD	357	1077.00
	HOOGHLY CO-OPERATIVE	419	68.20
	HOOGHLY CO-OPERATIVE	6388	445.00



**Auditors Suggestion on BRS:**

- 1) The above stale cheques are to be written back by crediting liability to that extent
- 2) Efforts to be made to close down the inoperative Bank Accounts.
- 3) We are also trying to reconcile the same.

**Observation on cheques & Money Receipts:**

- 1) All the cheques are kept under the custody of Accountant.
- 2) All issued cheques are entered in the cheque issues register.
- 3) Money receipts are made on bills itself against which payment is made.

**D2: Observation on Management on receivable (from Property Tax):**

As per West Bengal Accounting Manual for ULBs Property tax and Market Rent will be collected and accounted on accrual basis and other incomes like trade license, fees and user charges will be collected and accounted on Cash Basis. Therefore any amount collected against arrear/ current demand on receivable from Property Tax, Market can be considered as collection from debtors.

During the course of our Audit the Demand and Collection Register were not made available to US by ULB. All demands are being sent to Assessors from the hand books of collecting sarkars of all wards. Which means in many cases the demand notice to the property tax is not being sent to Property holders of the ULB in each year. It can be said that amount receivable from Property tax (both Current year as well as for Arrear year) as per Accounting soft ware does not show the true and correct view of receivable.

During course of our Audit it was also noticed no age analysis of receivable from property tax has been prepared by the ULB as per suggestion of State ULB Accounting Manual so as to identify the debtors who have not paid property tax for a long period.

However, The Arrear demand on Property tax was Rs. **54.656 Lakh** and the current demand on property tax for the FY 2014-15 was Rs 20.770 Lakh The total collection from Property tax during the FY 2014-15 was **27.771 Lakh**.

**ULB's replies on receivable from Property Tax:**

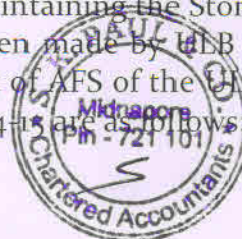
As explain by ULB during the course of our Audit the maintenance of Demand and Collection Register is withdrawn by ULB from April, 2013. ULB serves demand notice of property tax to the Assessee on the basis of a file and hand book of 8 No.s Collecting Sarkar.

**Auditor's Suggestion on receivable from Property Tax:**

Necessary steps to be taken to update demand and collection register so as to update the data base of receivables from Property tax as well as Market rent at an earliest. It is also suggested to prepare age wise analysis of receivables from property tax as well as market rent.

**D3. Auditor's Observations on Stores Management :**

As per suggestion of Accounting Manual of ULB West Bengal ULB is maintaining the Stores valuation on FIFO. Basis. But no physical verification of Stores has been made by ULB in any year though the it is suggested by Statutory Auditor in their report of AFS of the ULB. However the Purchases of various Stores of the ULB during the year 2014-15 are as follows:



Stores Items	Code	Purchases during the period
CENRAL STORE	4301001	16845.00
MEDICAL STORE	4301004	00.00
HEALTH STORE	4301005	510028.00
STATIONARY STORE	4301006	22900.00
SANITARY AND CONSERVANCY STORE	4301010	155691.00
WATER SUPPLY STORE	4301011	248043.00
ELECTRICITY STORE	4301012	291371.00
<b>Total (Rs)</b>		<b>1244878.00</b>

#### Audit Observation:

During course of our Audit it was seen that stock registers are maintained for all types stocks like, Engineering, Water supply, Electrical, Sanitary & Conservancy, Medical and health. We have checked the stores ledgers of all high value items. It is maintained in quantity wise. It is seen that valuation of the stores not made for any items of the stores. Therefore valuations of closing stock as per stores register were not found in any stores register. It is also seen that physical verification of the stores item is not done by the ULB.

#### ULB's Replies to Stores

ULB could not provide any reply in this respect.

#### Auditor's Suggestion for improvement of stores:

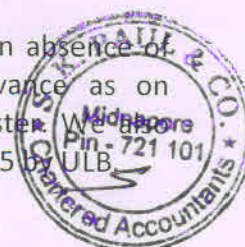
The physical verification of the stores is to be made for all high value items for at least on quarterly basis. The value of the stores as per accounting software and value of stores as per software of the Stores should be tallied with each other.

#### D4. Audit Observation on Reconciliation of Advance for the year [2014-15] :

On verification during the course of our audit it was seen that there advance registers that has been maintained manually by ULB. We have compared total Advance as per accounting software and Total advance as per Manual Register as on 31.03.2015. The said comparison is as follows:

Particulars	For the Year 2014-15 as per PuroHisab
<b>Opening Balance of Advance</b>	3099531.06
<b>Add: Addition during the year</b>	11791989.00
<b>Total</b>	14891520.06
<b>Less: Adjusted During the year</b>	3326229.00
<b>Closing Balance of Advance</b>	11565291.66

We have seen advance registers which were not updated from the FY 2008-09. In absence of updated advance register we could not identify the difference between advance as on 31.03.2015 as per accounting software and advance as per manual advance register. We could not find the recovery/ adjustment of unadjusted advance during the FY 2014-15.



**ULB's Replies to unadjusted Advance:**

ULB could not furnish any reason for not updating the advance register before us during the course of our audit.

**Auditor's recommendation on Loans & Advance:**

The difference between total advance as per accounting software and total advance as per manual advance register Has to be reconciled. Effective steps to be taken for adjustment of advances for a long period given to Govt. agencies.

**D5.1. Observation on Reconciliation of Investment own fund:****Investment own fund ( other Investment [4208001])**

Particulars	For the Year 2014-15
Opening Balance of Investment	00.00
Add: Addition during the year	00.00
Total	00.00
Less: Matured During the year	00.00
Closing Balance of Investment	00.00

The investment own fund amounting to Rs. NIL/-is showing in the code 4208001 from the period of opening Balance Sheet.

**D5.2. Reconciliation of Investment other fund:**

The investment other fund is kept in the accounting code 4218001 to 4218005. The following is reconciliation of Investment other fund as per accounting software. The ULB is presently in the process of updation of manual name wise Employee PF register. Thus we could not compare the balance of Provident fund as per accounting software and Manual Provident fund register for the employee. However, the present position of the Provident fund as on 31.03.2015 is as follows:

**Treasury GPF (4218005)**

Particulars	For the Year 2014-15
Opening Balance of Investment	18508872
Add: Addition during the year plus Interest Earned during the year	6830923
Total	25339795
Less: Matured During the year	5213393
Closing Balance of Investment	20126402



**D6. Loan (Secured/ Uncured Loan)****Balance of Un-secured Loan (3318001)**

Particulars	For the Year 2014-15
Opening Balance of Loan(Secured/ Unsecured loan)	396322.00
Add: Addition during the year(If any)	00.00
Add: Interest on Loan(Secured/ Unsecured loan)	24760.00
Total	421082.00
Less: Repayment (if any) During the year	421082.00
Closing Balance of Loan (Secured/ Unsecured loan)	00.00

The unsecured loan amounting Nil is showing in the code 3318001 At the end of the FY 2014-15.

**E. Comments on the Budget of the ULB:****E1: Expenditure Budget Vs Actual Expenditure of the ULB for the year 2014-15 Rs (Crores)**

Year	Items	Budgeted expenditure	Actual Expenditure	Saving (+) / Excess(-)
2014-15	Revenue (excluding Depreciation)	734.38 Lakh	664.30 Lakh	Saving 70.08 Lakh
	Capital	134.75 Lakh	98.05 lakh	Saving 36.70 Lakh

**E2: Budgeted Receipt Vs Actual Receipt of the ULB for the year 2014-15Rs (Crores)**

Year	Items	Budgeted Receipts	Actual Receipts	Deviation
2014-15	Own Source	198.12 Lakh	188.80 Lakh	Short 9.32 Lakh
	Government Grant (State / Central) plus Assigned Revenue	1006.40 Lakh	914.91 Lakh	Short 91.49 Lakh

**F. Status of maintenance of fixed Asset Registers:****Auditors Observation on the on the (Capital Expenditure / Fixed Assets).**

The ULB is maintaining its Fixed Assets Register as per Format prescribed in WB State ULB Accounting Manual (Form No 90, Form No. 118 and Form No 119).The rates Depreciation on fixed assets has been followed as prescribed in WB State ULB Accounting Manual. The ULB have been preparing the Asset Matrix from the FY 2006-07 and onwards.



We have also verified the total additions to fixed asset in form of Land, Immovable Movable and Movable Property during the year 2014-15 as per following table:

Name of Assets	Total (Rs)
Land	676498
Buildings	1572059
Statues and valuable works of art and Antiquities	00
Parks and Playgrounds	121572
<b>Roads and Bridges</b>	
Concreat Road	8930713
Bitumin Road	00
Road & Pavement Others	3266406
BRIDGE	00
CULVERT	00
Guard wall	
<b>Sewerage and drainage</b>	
Strom water- Drain-Open	1773400
Strom water -Drain -Close	1054575
<b>Water ways</b>	
WATER Pipelines	384041
Deep Tube Well	00
Water Tank	00
Bore well	00
Reserver	526066
Sinking & Resinking of Tubewell	558979
<b>MOVABLE ASSETS</b>	
Furniture & Fittings	
Electrical Appliances	119327
VEHICLE	246750
PLANT & MACHINERY	318700
Office & Other EQ	211020
Other Assets	



**H. Receipts of Government Grants & Deposit works during the FY 2014-15:**

We have also verified the receipts of Government Grant FY 2014-15 from concerned Appropriation registers:

**Total Receipts of Grant during the FY 2014-15 were as follows: Amount (Rs)**

SL. NO	Accounting Code	Name of the Grant	As per Accounting Software Register (Rs)	As per Appropriation Register (Rs)	Remarks ( If Any)
1	3201003	NSDP GRANT	00	00	
2	3201004	NOAPS	113550 48.00	7790400.00	
3	3201007	JNNURM	0.00	0.00	
4	3201008	SJSRY	0.00	0.00	
5	3201010	JANANI SURAKSHA YOJANA	0.00	0.00	
6	3201011	SSK	842400. 00	842400.00	
7	3201012	MID DAY MEAL	162998 6.00	1411000.00	
8	3201013	IPP VIII / CUDP III	0.00	0.00	
9	3201015	13 FINANCE COMMISSION GRANT	475200 0.00	4777362.00	
10	3201052	PULSE POLIO	0.00	0.00	
11	3202004	PENSION RELIEF GRANT	188953 8.00	1889538.00	
12	3202006	OTHER SPECIFIC PURPOSE GRANTS	385609 8.00	3856098.00	
13	3202007	SFC	353200 0.00	3532000.00	
14	3202008	URBAN WAGE EMPLOYMENT GENERATION	486000 0.00	4860000.00	
15	3202010	WATER LOGGING / ROAD REPAIR	0.00	0.00	
18	3202056	REHABILITATION FROM SDO	0.00	0.00	
19	3202059	STIPEND TO UNCLEANNED OCCUPATION	0.00	0.00	
20	3202063	GRANTS FOR TAXES ON VEHICLES (EMERGENT ROAD REPAIR & MAINT)	390647.0 0	390647.00	
21	3203001	FUND FROM GOVT.AGENCIES	0.00	0.00	
22	3201017	BSUP	0.00	0.00	
23	3411001	MPLADS FUND	944108.0 0	955144.00	



## 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 2014-15 from the Cash Book, Receipts & payment Accounts, Annual Budget and various Appropriation Registers (of Grants and contributions for specific purpose), measurement book, scheme Register

### i) Current Year Income (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
<b>A</b>	Revenue Receipts (1+2+3)		As per Annexure -A
<b>1</b>	<b>Own source revenue(x+y)</b>		
<b>x</b>	Tax Revenue		
i)	Property tax	2777173.00	
ii)	Other tax (levied and collected by municipal body)	91295.00	
<b>y</b>	Non Tax Revenue	0.00	
i)	Fees & fines	4436093.00	
ii)	User Charges	6539875.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	5035479.00	
	Total Own Source Revenue (x+y)	18879912.00	
<b>2</b>	<b>Other Revenue Receipts</b>		
i)	Income from interest/investments	706546.00	
ii)	Other Revenue income	0.00	
	Total of Other Revenue Receipts	706546.00	
<b>3</b>	<b>Transfer Grant &amp; Assigned Revenue</b>		
i)	State Assigned Revenue	1495533.00	
ii)	State Finance Commission (SFC) Grants/Devolution	3532000.00	
iii)	Octroi compensation	0.00	
iv)	Other State Government Transfers	40726369.00	
v)	Central Finance Commission (CFC) Grant	4777362.00	
vi)	Other Central Government Transfers	11567330	
vii)	Others	0.00	
<b>B</b>	<b>Capital Receipts</b>		
	Sale of Municipal Fixed Assets (If any)	0.00	
	Loans (from State Govt. or Banks etc.)	568429.00	
	State Capital Account Grant (under State Schemes etc.)	17287000.00	
	Central Capital Account Grant (under Central Schemes etc.)	0.00	
	Other Capital Receipts	10831020.00	
	Total of Capital Receipts	28686449.00	
	Total Receipts of the ULB for the year 2014-15 (A+B)	110371501.00	



### 5.16 Current year Expenditure (Revenue & Capital)

SL NO	HEAD OF Expenditure	AMOUNT(Rs)	Remarks
	<b>Revenue Expenditure (A)</b>		As per Annexure -B
i)	Establishment Expenditure	58609098.00	
ii)	Operation and Maintenance	6723099.00	
iii)	Interest on Loan paid during the year	55270.00	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	1043031.00	
	<b>Total revenue expenditure</b>	66430498.00	
	<b>Capital Expenditure (B)</b>		
i)	All developmental works under Central/State specific schemes	8695286.00	
ii)	Loan Repayments (Principal Amount)	00	
iii)	Other Capital expenditure	1109668.00	
	<b>Total Capital Expenditure</b>	9804954.00	
	<b>Total Expenditure [A+B]</b>	76235452.00	

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: Kolkata

Dated: 31st.July 2017



For: S.K.Paul & Co.  
Chartered Accountants

Partner: Sanjib Singha  
(M. No. 066924 )

Tarakeswar Municipality			
Annexure -A			
A	Revenue Receipts (1+2+3)		
Code ( if AFS is completed )	Property Tax	2014-15 (Actuals)	
1	Revenue Receipts (1+2+3)		
a) i)	Collection of Property tax :		
431	Against Arrear Demand	1546014	
431	Against Current Demand	12,31,159.00	
		27,77,173.00	27,77,173.00
	other Tax (If any)	2014-15 (Actuals)	
a) ii )	Collection of other tax and on tax item :		
431	Against Arrear Demand	0	
431	Against Current Demand		
11010	Pilgrimage tax		
11011	Advertisement tax	91295	
11012	Octroi and toll		
11080	Other Taxes		
		91,295.00	91,295.00
Code ( if AFS is completed )	Non-tax revenue (levied and collected by municipal body)	2014-15 (Actuals)	
i)	Fees & fines		
14010	Empanelment and Registration Charges	8,20,385.00	
14011	Licensing Fees	0.00	
14012	Fees for Grant of Permit	7,28,425.00	
14013	Fees for Certificate or Extract	26,365.00	
14014	Development Charges	1,90,449.00	
14015	Regularization Fees	0.00	
14020	Penalties and Fines	0.00	
14040	Other Fees	26,70,469.00	
14060	Entry Fees	0.00	
		44,36,093.00	44,36,093.00
ii)	User Charges		
14050	User Charges	6539875	
14070	Service/Administrative Charges	0	
14080	Other Charges	0	
		65,39,875.00	65,39,875.00
iii)	Other non-tax revenue (levied and collected by municipal body)	2014-15 (Actuals)	
13010	Rent From Civic Amenities	20,82,179.00	
13020	Rent from office Buildings	0.00	
13030	Rent from Guest Houses	13,34,720.00	
13080	Rent from lease of Lands	5,46,624.00	
13090	Other Rents	3,41,043.00	
15010	Sale of Products	3,23,690.00	



15011	Sale of Forms and Publications	3,58,570.00	
15012	Sale of Stores and Spares	0.00	
15030	Sale of Others	0.00	
15040	Hire Charges for Vehicles	48,650.00	
15041	HIRE CHARGES ON EQUIPMENTS	0.00	
		50,35,476.00	50,35,476.00
<b>2</b>	<b>Other Revenue Receipts</b>		
a)	Income from interest/investments		
1701001	Interest from fixed Deposits	0.00	
1701002	Interest on Government deposits	0.00	
1701003	Interest on Post office deposits	0.00	
171	Interest on Post office deposits	7,06,546.00	
		7,06,546.00	7,06,546.00
b)	Other Income	0	
3	Transfer/ Grants/ Assigned Revenue	2014-15 (Actuals)	
a)	State Assigned Revenue		
1201001	Entertainment tax	9,45,000.00	
1201002	Duty on Transfer of Properties	0.00	
1201003	Motor vehicle tax	3,90,647.00	
1201004	Taxes on Trades, Professions & Callings	1,59,886.00	
		14,95,533.00	14,95,533.00
b)	State Finance Commission (SFC) Grants/Devolution		
3202007	SFC	35,32,000.00	35,32,000.00
c)	Octroi compensation		
d)	Other State Government Transfers		
3202001	Salary Grant	1,64,71,882.00	
3202002	D.A. subvention Grant	1,13,45,737.00	
3202003	A.D.A. Subvention Grant		
3202004	Pension relief Grant	18,89,538.00	
3202005	Revenue Deficit Grant	0.00	
3202006	Other Specific Purpose Grants (Dev. Grant)	27,51,212.00	
3202011	Fixed Grant	34,08,000.00	
3202008	Urban Wage Employment Generation	48,60,000.00	
		4,07,26,369.00	4,07,26,369.00
e)	Central Finance Commission (CFC) Grant	0.00	
3201015	13th FC	47,77,362.00	
3201026	14th FC	0.00	
		47,77,362.00	47,77,362.00
f)	Other Central Government Transfers	2014-15 (Actuals)	
3201004	NOAPS	77,90,400.00	
3201006	NFBS	5,60,000.00	
3201011	SSK	6,31,800.00	
3201012	Mid-day Meal	16,29,986.00	
	MPLADS	9,55,144.00	



		1,15,67,330.00	1,15,67,330.00
g)	Other Income	2014-15 (Actuals)	
	IF any		
	<b>TOTAL REVENUE INCOME</b>	<b>8,16,85,052.00</b>	
B)	Capital Receipts		
1	Sale of Municipal Land	0.00	
2	Loans (from State Govt. or Banks etc.)	0.00	
330	Loans from Central Government (if Any)	0.00	
331	Loans from State Government (if Any)	0.00	
	Other Loans (if Any)	5,68,429.00	5,68,429.00
3	State Capital Account Grant (under State Schemes etc.)	2014-15 (Actuals)	
3202012	Scheme of Housing For The Urban Poor	29,80,000.00	
	Road Repair/Grants in Aid & others	1,37,87,000.00	
	Relief (Cash GR) / C.R.F. / SNAKE BITE		
3202075	dev grant	0.00	
	BEUP	5,00,000.00	
	RSBY	20,000.00	
		1,72,87,000.00	1,72,87,000.00
4	Central Capital Account Grant (under Central Schemes etc.)	2014-15 (Actuals)	
5	Other Capital Receipts	2014-15 (Actuals)	
	Other Capital Receipts	1,08,31,020.00	
		1,08,31,020.00	1,08,31,020.00
	<b>TOTAL CAPITAL RECEIPT</b>	<b>2,86,86,449.00</b>	
	<b>TOTAL RECEIPT</b>	<b>11,03,71,501.00</b>	<b>11,03,71,501.00</b>



Tarakeswar Municipality			
Annexure -B			
1	<b>Revenue Expenditure</b>		
1.1	<b>Establishment and Salaries (All Departments-regular and contractual)</b>		
Code ( if AFS is complete d)	<b>Establishment and Salaries (All Departments-regular and contractual)</b>	2014-15 (Actuals)	
21010	<i>Salaries, Wages and Bonus</i>	4,58,33,358.00	
21020	<i>Benefits and Allowances</i>	7,21,468.00	
21030	<i>Pension</i>	78,09,705.00	
21040	<i>Other Terminal and Retirement Benefits</i>	23,79,685.00	
		<b>5,67,44,216.00</b>	<b>5,67,44,216.00</b>
b)	<b>Administrative Expenses</b>		
22010	RENT, RATES AND TAXES	23,445.00	
22011	OFFICE-MAINTENANCE	7,982.00	
22012	COMMUNICATION EXPENSES	1,23,366.00	
22020	BOOKS AND PERIODICALS	35,500.00	
22021	PRINTING AND STATIONARY	3,18,010.00	
22030	TRAVELING AND CONVEYANCE	1,82,059.00	
22040	INSURANCE	63,395.00	
22051	LEGAL EXPENSES	1,10,400.00	
22052	PROFESSIONAL AND OTHER FEES	3,49,389.00	
22060	ADVERTISEMENT AND PUBLICITY	3,98,782.00	
22061	MEMBERSHIP AND SUBSCRIPTIONS	5,000.00	
22080	OTHERS	2,47,554.00	
		<b>18,64,882.00</b>	<b>18,64,882.00</b>
1.2	<b>Operation and Maintenance (O&amp;M)</b>		
Code ( if AFS is complete d)	<b>Operation and Maintenance</b>	2014-15 (Actuals)	
23010	<i>Power and Fuel</i>	21,42,204.00	
23020	<i>Bulk Purchases</i>	0.00	
23030	<i>Consumption of Stores</i>	10,13,228.00	
23040	<i>Hire-Charges</i>	8,86,947.00	
23050	<i>Repair and Maintenance -Infrastructure Assets</i>	12,44,617.00	
23051	<i>Repair and Maintenance -Civic Amenities</i>	90,842.00	
23052	<i>Repair and Maintenance -Buildings</i>	51,993.00	
23053	<i>Repair and Maintenance -Vehicles</i>	1,58,305.00	
23059	<i>Repair and Maintenance -Others</i>	89,783.00	
23080	<i>Other operating and Maintenance expenses</i>	10,45,180.00	
		<b>67,23,099.00</b>	<b>67,23,099.00</b>



1.3	Loan repayment (Interest payments)		
Code ( if AFS is complete d)		2014-15 (Actuals)	
	<b>Interest and Finance Charges</b>		
24060	<i>Other Interest</i>	0.00	
24070	<i>Bank Charges</i>	2,145.00	
24080	<i>Other Finance Expenses</i>	53,125.00	
		<b>55,270.00</b>	<b>55,270.00</b>
1.4	<b>Others</b> (any other revenue expenditure which is not salaries, O&M or Interest	2014-15 (Actuals)	
a)	<b>Programme Expenses</b>		
2501001	Election expenses	0.00	
2502001	Expenditure on Welfare of Women	40,000.00	
2502002	Expenditure on Welfare of Children	31,672.00	
2502008	Welfare Expenditure for Youth	19,780.00	
2502012	Miscellaneous Programme Expenses	6,98,059.00	
2502014	Matching grant	98,020.00	
2502015	Miscellaneous Expenditure against donation of A	1,55,500.00	
		<b>10,43,031.00</b>	<b>10,43,031.00</b>
	<b>TOTAL REVENUE EXPENDITURE</b>	<b>6,64,30,498.00</b>	



2	Capital Expenditure	86,95,286.00	
2.1	All developmental works under Central/State specific schemes	86,95,286.00	86,95,286.00
41010 to 41080	All Assets created out of Grant		
412	All capital WIPs out of Grant funds		
470	CIVIL		
2.2	Loan Repayments (Principal Amount)		
330	Loans from Central Government (if Any)		
331	Loans from State Government (if Any)		
	Other Loans (if Any)		
2.3	Other Capital expenditure		
41010 to 41080	All Assets created out of Own fund		
412	All capital WIPs out of own fund		
460	Advance to Contractor for Capex	11,09,668.00	11,09,668.00
	TOTAL CAP. EXP.	98,04,954.00	
	TOTAL EXPENDITURE	7,62,35,452.00	7,62,35,452.00

