



# S. K. PAUL & CO.

Chartered Accountants

To  
The Chairman  
Tarakeswar Municipality  
Tarakeswar, Hooghly, West Bengal

Sub: Internal Audit Report for the FY 2015-16 of Tarakeswar Municipality

Ref: Your Appointment Letter Vide Memo No- Adm/1C-17/88, 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 2015-16.

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. 066024)



---

H.O:- "Shradhyanjali Apartment", 1st Floor, 237C, S.D. Chatterjee Road, Kolkata:- 700144  
Email:- skpaulco1963@gmail.com; bkiransankar@gmail.com Phone:- 913324332119(O), 913324375227(R), 09830584838 (M)  
**Branch:-** 7A, Burdgetown, Midnapore, Paschim Midnapore:- 721101, W.B.  
Email:- sanjib\_75knj@yahoo.co.in; Phone:- 09933029183/09475096460

**A. GENERAL ORGANISATIONAL INFORMATION**

**Name of the ULB:** Tarakeswar Municipality

**No. Of Wards of the ULB:** 32

**Name the Chairman/  
Chairperson/Administrator/  
Board Administration for the FY 2015-16:** Sri Swapan Samanta

**Name of the Vice Chairman:**

- |                          |                   |
|--------------------------|-------------------|
| 1) During FY under Audit | : Sri Uttam Kundu |
| 2) Present 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 Municipality

**Audit Period :** From 01.04.2015 to 31.03.2016

**Audit Starting date and Completion date :** From 31.07.2017 to 18.08.17

**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 does not maintain 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: 2015-16.
- b. Audit Period up to which Broad Sheet Reply to the Inspection Report of Examiners of Local Accounts: 2015-16.

### C3 Internal Audit:

Internal Audit for the period 2014-15 has been completed by ULB in the month of July 2017.

### 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 State Government. Government Funds are sent to Treasury Account L/F account 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 FO 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 31.03.16 as per following table:

SL. No.	NAME OF BANK	ACCOUNT NO.	PURPOSE	BALANCE AS ON 31.03.2016
1	SBI	390	OWN FUND	147624.56
2	SBI	425	VERIOUS GRANT LIKE RAKHI BANDHAN.	397016.25
3	SBI	628	PENSION FUND	12854.22
4	SBI	471	M.LAD	473552.00
5	UBI	17	OWN FUND	15356.65
6	UBI	4706	13 TH FINANCE	289579.00
7	UBI	4752	IHSDP	3010121.50
8	ALLAHABAD	5382	GRANT FUND	27441.00
9	ALLAHABAD	8372	UIDSMT	5945438.00
10	ALLAHABAD	3202	OLDAGE PENSION	2334235.00
11	ALLAHABAD	196/4671	EDUCATION	361126.50
12	ALLAHABAD	99/4615	OWNFUND	0
13	ALLAHABAD	8082	REVOLBING FUND	610319
14	ALLAHABAD	241/4977	C.B.P.H.C.S	452125.00
15	ALLAHABAD	50203722810	C.B.P	250738.00
16	BANK OF INDIA	68	DFID	233002.00
17	BANK OF INDIA	104	OWN FUND	1109.09
18	HDFC	45	SJSRY	202260.00
19	HDFC	35	HUP	1294096.00
20	HDFC	104	OWNFUND	65159.23
21	HDFC	50100146449588	GRANT FUND HFA	33000.00
22	HDFC	50100142716917	GRANT FUND HUP	0
23	UNION BANK	201/2225	MIDDAYMEAL	2107270.69
24	UNION BANK	201/2226	SSK	796580.78
25	ICICI BANK	260901000152	DAY NULM	31850.00
26	INDUSIND BANK	700099	OWNFUND	12020538.68
27	INDUSIND BANK	1000028650499	IGNOAPS	57920.37
28	INDUSIND BANK	100028649484	IGNWAPS	39428.47
29	INDUSIND BANK	1000286449493	IGNAPS	985.60
30	AXIS BANK	9202	OWN FUND	4003833.00
31	AXIS BANK	914010037356153	MID DAY MEAL	268672.00
32	AXIS BANK	916010010230979	GRANT FUND SBM	1048555.00
33	TREASUARY			35527385.00
			TOTAL	72059172.59

During course of Audit the ULB has prepared the Bank Reconciliation Statement for the financial year 2015-16. The ULB is maintaining -32--No.s Bank Accounts including treasury Accounts. :

- 1) No bank Account is un reconciled during the year 2015-16
- 2) Plenty 8 Nos of chaques have been issued by Tarakeswar Municipality which lost their validity Period to 31.03.2016 as per following list.



**List of Un-cleared Cheques :**

SL NO	Cheque No	Date	Name of Bank	Amount (Rs)
1	233		Sbi	6750
2	242		SBI	18000
3			Sbi	2500
4	40		allahabad	151210
5	41		allahabad	150
6	38		allahabad	4011
7	123		Hdfc	4526
8	186		Hdfc	25000

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)
	UCO	323	<b>797.37</b>
	SBI	1/92	<b>599.21</b>
	UBI	397	<b>517.00</b>
	BANK OF INDIA		<b>2052.00</b>

**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 software 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. **42.63 Lakh** and the current demand on property tax for the FY 2015-16 was Rs. **20.86 Lakh** The total collection from Property tax during the FY 2015-16 was **26.15 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 Octobar,2006. ULB serves demand notice of property tax to the Assessee on the basis of a file and hand book of 15 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 up date 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 closing Balance of Stores of the ULB as on 31.03.2015 are as follows:

Stores Items	Code	Opening Balance as on 01.04.14	Purchases during the period	Issued during the year	Closing Balance as on 31.03.2015
CENTRAL STORE	4301001		51775.00		
ENGINEERING STORE	4301002		4350.00		
MEDICAL STORE	4301004		00.00		
HEALTH STORE	4301005		109215.00		
STATIONARY STORE	4301006		35459.00		
SANITARY AND CONSERVANCY STORE	4301010		146485.00		
WATER SUPPLY STORE	4301011		368060.00		
ELECTRICITY STORE	4301012		183330.00		
<b>Total (Rs)</b>			<b>898674.00</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 [2015-16] :**

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 2015-16 as per accounting software
Opening Balance of Advance	11821149.06
Add: Addition during the year	4828662.00
Total	16649811.06
Less: Adjusted During the year	4038171.00
Closing Balance of Advance	12611640.06

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 also could not find the recovery/ adjustment of unadjusted advance during the FY 2015-16 by ULB.

**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 2015-16
Opening Balance of Investment	00.00
Add: Addition during the year	4719000.00
Add: Interest Earned during the year	97808.00
Total	4816808.00
Less: Matured During the year	00.00
Closing Balance of Investment	4816808.00

The investment own fund amounting to 4816808.00 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 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 2015-16
Opening Balance of Investment	20126402
Add: Addition during the year plus Interest Earned during the year	5487943
Total	25614345
Less: Matured During the year	4288904
Closing Balance of Investment	21325441

**D6. Loan (Secured/ Unsecured Loan)**

**Balance of Un-secured Loan (3318001)**

Particulars	For the Year 2015-16
Opening Balance of Loan(Secured/ Unsecured loan)	00.00
Add: Addition during the year(If any)	00.00
Add: Interest on Loan(Secured/ Unsecured loan)	00.00
Total	00.00
Less: Repayment (if any) During the year	00.00
Closing Balance of Loan (Secured/ Unsecured loan)	00.00



The unsecured loan amounting to Nil is showing in the code 3318001 from the period of opening Balance Sheet.

**E. Comments on the Budget of the ULB:****E1: Expenditure Budget Vs Actual Expenditure of the ULB for the year 2015-16 Rs (Crores)**

Year	Items	Budgeted expenditure	Actual Expenditure	Saving (+) / Excess(-)
2015-16	Revenue (excluding Depreciation)	709.879 Lakh	729.579 Lakh	Excess 19.70 Lakh
	Capital Expenditure	210.20.20 Lakh	165.41 Lakh	Saving 44.79 Lakh

**E2: Budgeted Receipt Vs Actual Receipt of the ULB for the year 2015-16 Rs (Crores)**

Year	Items	Budgeted Receipts	Actual Receipts	Deviation
2015-16	Own Source	208.12	189.77 Lakh	Short 18.35 Lakh
	Government Grant (State / Central) plus Assigned Revenue	1125.90 Lakh	1057.08 Lakh	Short 68.82 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 2015-16 as per following table:

Name of Assets	OUT of Grant Fund(Rs)	Total (Rs)
Land		310795
Buildings		6346322
Statues and valuable works of art and Antiquities		00
Parks and Playgrounds		00
<b>Roads and Bridges</b>		
Concreat Road		16541737.00
Bitumin Road		2224810.00
Road & Pavement Others		1612392.00
BRIDGE		00
CULVERT		00
Gurd wall		00
<b>Sewerage and drainage</b>		
Strom water Drain		00
Drain-Open		6304932.00
Drain -Close		1603045.00
<b>Water ways</b>		
WATER Pipelines		60795.00





Deep Tube Well		841452.00
Water Tank		00
Bore well		00
Reserver		108895.00
Sinking & Resinking of Tubewell		67324
<b>MOVABLE ASSETS</b>		0.00
Furniture & Fittings		11900
Electrical Appliances		562275
Transformar		00
VEHICLE		135455
PLANT & MACHINERY		532714
Office & Other EQ		24800
Other Assets		0.00

**G. Receipts of Government Grants & Deposit works during the FY 2015-16:**

We have also verified the receipts of Government Grant FY 2015-16 from concerned Appropriation registers:

**Total Receipts of Grant during the FY 2015-16 were as follows:**

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	0		
2	3201004	NOAPS	8113463	8041400	
3	3201007	JNNURM	0	00	
4	3201008	SJSRY	0	00	
5	3201010	JANANI SURAKSHA YOJANA	0	00	
6	3201011	SSK	851456	858600	
7	3201012	MID DAY MEAL	2234658	2233000	
8	3201013	IPP VIII / CUDP III	00	00	
9	3201015	14 FINANCE COMMISSION GRANT	4719000	4719000	
10	3201052	PULSE POLIO	0	0	
11	3202004	PENSION RELIEF GRANT	3147570	2881888	(Diff)
12	3202006	OTHER SPECIFIC PURPOSE GRANTS	13605910		(Diff)



13	3202007	SFC	2215500	2215500	
14	3202008	URBAN WAGE EMPLOYMENT GENERATION	4139500	4822265	(Diff)
15	3202010	WATER LOGGING / ROAD REPAIR	50000	50000	
16	3202053	P.W.D.WORKS	0		
17	3202055	SC/ST STUDENT GRANT	0		
18	3202056	REHABILITATION FROM SDO	0		
19	3202059	STIPEND TO UNCLEANED OCCUPATION	0	0	
20	3202063	GRANTS FOR TAXES ON VEHICLES (EMERGENT ROAD FUND FROM GOVT.AGENCIES	0	547242	(Diff)
21	3203001				
22	3201017	BSUP	0	0	
23	3411001	MPLADS FUND	0	473958	(Diff)
24	3411002	BEUP FUND	0	0	
	<b>TOTAL</b>		39077057	24842857	(Diff)

**Audit Observations :** We have seen differences (Diff) in receipts of some grants between actual receipt as per manual Appropriation register and receipts of grant as per accounting software.

**ULb Reply :** ULB could not furnish any reply in this respect.

**Auditor's suggestion :** We suggest that necessary step is to be taken to find out the causes difference as stated above





## H. 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 2015-16 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) Income (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
<b>A</b>	Revenue Receipts (1+2+3)	80326011.00	<b>Annexure -A</b>
<b>1</b>	<b>Own source revenue(x+y)</b>		
<b>x</b>	Tax Revenue	2628968.00	
i)	Property tax	2521327.00	
ii)	Other tax (levied and collected by municipal body)	107641.00	
<b>y</b>	Non Tax Revenue	12181428.00	
i)	Fees & fines	5826123.00	
ii)	User Charges	6355305.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	4166304.00	
	Total Own Source Revenue (x+y)	18976700.00	
<b>2</b>	<b>Other Revenue Receipts</b>		
i)	Income from interest/investments	1267099.00	
ii)	Other Revenue income	00.00	
	Total of Other Revenue Receipts	1267099.00	
<b>3</b>	<b>Transfer Grant &amp; Assigned Revenue</b>	60082212.00	
i)	State Assigned Revenue	2249912.00	
ii)	State Finance Commission (SFC) Grants/Devolution	2215500.00	
iii)	Octroi compensation	00	
iv)	Other State Government Transfers	38837569.00	
v)	Central Finance Commission (CFC) Grant	4719000.00	
vi)	Other Central Government Transfers	12060231.00	
vii)	Others	00	
<b>B</b>	<b>Capital Receipts</b>		
	Sale of Municipal Fixed Assets (If any)	00	
	Loans (from State Govt. or Banks etc.)		
	State Capital Account Grant (under State Schemes etc.)	31868000.00	
	Central Capital Account Grant (under Central Schemes etc.)	5177783.00	
	Other Capital Receipts	7313631.00	
	Total of Capital Receipts	44359414.00	
	<b>Total Receipts of the ULB for the year 2014-15 (A+B)</b>	<b>124685425.00</b>	<b>Annexure-A</b>



**ii) Current year Expenditure (Revenue & Capital)**

SL NO	HEAD OF Expenditure	AMOUNT (Rs)	Remarks
	<b>Revenue Expenditure (A)</b>	<b>72957959.92</b>	<b>Annexure-B</b>
i)	Establishment Expenditure	59852377.00	
ii)	Operation and Maintenance	10726775.00	
iii)	Interest on Loan paid during the year	121633.92	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	<b>2257174.00</b>	
	<b>Total revenue expenditure</b>	<b>72957959.92</b>	
	<b>Capital Expenditure (B)</b>		
i)	All developmental works under Central/State specific schemes	<b>15126172.00</b>	
ii)	Loan Repayments (Principal Amount)	00	
iii)	Other Capital expenditure	<b>1415258.00</b>	
	<b>Total Capital Expenditure</b>	<b>16541430.00</b>	
	<b>Total Expenditure [A+B]</b>	<b>89499389.92</b>	<b>Annexure-B</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: Kolkata**

**Dated: 18th August 2017**



**For: S.K.Paul & Co.**

**Chartered Accountants**

A handwritten signature in black ink, appearing to be "Sanjib Singha".

**Partner: Sanjib Singha**  
**(M. No. 066924 )**



	Anneure -A	
	Tarakeswar Municipality	
A	Revenue Receipts (1+2+3)	
Code ( if AFS is completed)	Property Tax	2015-16 (Actuals)
1	Revenue Receipts (1+2+3)	
a) i)	Collection of Property tax :	
431	Against Arrear Demand	12,31,683.00
431	Against Current Demand	12,89,644.00
		25,21,327.00
	other Tax (If any)	2015-16 (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	107641
11012	Octroi and toll	
11080	Other Taxes	
		1,07,641.00
Code ( if AFS is completed)	Non-tax revenue (levied and collected by municipal body)	2015-16 (Actuals)
i)	Fees & fines	
14010	Empanelment and Registration Charges	1480125
14011	Licensing Fees	0
14012	Fees for Grant of Permit	647476
14013	Fees for Certificate or Extract	29510
14014	Development Charges	5000
14015	Regularization Fees	0
14020	Penalties and Fines	0
14040	Other Fees	3664012
		58,26,123.00
ii)	User Charges	
14050	User Charges	6355305
14070	Service/Administrative Charges	0
		63,55,305.00
iii)	Other non-tax revenue (levied and collected by municipal body)	2015-16 (Actuals)
13010	Rent From Civic Amenities	2015747
13020	Rent from office Buildings	0
13030	Rent from Guest Houses	1209555
13080	Rent from lease of Lands	550893
13090	Other Rents	0
15010	Sale of Products	3760
15011	Sale of Forms and Publications	337679



15040	Hire Charges for Vehicles	48670
15041	HIRE CHARGES ON EQUIPMENTS	0
		41,66,304.00
2	Other Revenue Receipts	
a)	Income from interest/investments	
1701001	Interest from fixed Deposits	0
1701002	Interest on Government deposits	0
171	Interest on Post office deposits	1267099
		12,67,099.00
b)	Other Income	0
3	Transfer/ Grants/ Assigned Revenue	2015-16 (Actuals)
a)	State Assigned Revenue	
1201001	Entertainment tax	1453000
1201002	Duty on Transfer of Properties	0
1201003	Motor vehicle tax	547242
1201004	Taxes on Trades, Professions & Callings	249670
		2249912
b)	State Finance Commission (SFC) Grants/Devolution	
3202007	SFC	2215500
c)	Octroi compensation	
d)	Other State Government Transfers	
3202001	Salary Grant	15732384
3202002	D.A. subvention Grant	12230115
3202003	A.D.A. Subvention Grant	
3202004	Pension relief Grant	3147570
3202005	Revenue Deficit Grant	
3202006	Other Specific Purpose Grants (Dev. Grant)	
3202011	Fixed Grant	3538000
3202008	Urban Wage Employment Generation	4139500
3202010	Water Logging / Road Repair	50000
3202013	Somobyathi	0
3202014	Swasthya Sathi	0
3202017	Assistant to weaker section	0
		38837569
e)	Central Finance Commission (CFC) Grant	0
3201015	13th FC	0
3201026	14th FC	4719000
		4719000
f)	Other Central Government Transfers	2015-16 (Actuals)
3201004	NOAPS	8038400
3201005	BMS	
3201006	NFBS	400000
3201010	Janani Suraksha Yojana	0
3201011	SSK	858600





3201012	Mid-day Meal	2234658
3201013	IPP-VIII / CUDP - III/HHW	0
	ILCS	0
	MPLADS	473958
3201007	WATER SUPPLY (UIDSSMT)	
	OTHERS	0
3201017	BSUP	
	UIDSSMT	0
3201008	SJSRY	
	st/sc/obc	0
3201019	NATIONAL URBAN LIVELIHOOD MISSION (NULM)	0
3201027	NFSA	54615
		12060231
g)	Other Income	2015-16 (Actuals)
	IF any	
	TOTAL REVENUE INCOME	8,03,26,011.00
B)	Capital Receipts	
1	Sale of Municipal Land	0
2	Loans (from State Govt. or Banks etc.)	0
330	Loans from Central Government (if Any)	0
331	Loans from State Government (if Any)	0
	Other Loans (if Any)	0
3	State Capital Account Grant (under State Schemes etc.)	2015-16 (Actuals)
3202012	Scheme of Housing For The Urban Poor	29858000
3202015	Green City Mission Grant	
3202016	Karmatirth Grant	
3202009	BMS	1100000
3202006	Other Specific Purpose Grants	
	Social Forestry	0
	Road Repair/Grants in Aid & others	
	Relief (Cash GR) / C.R.F. / SNAKE BITE	
3202075	dev grant	0
	BEUP	0
	NFSA	0
	ST, SC	
	RSBY	0
	GITANJALI	910000
		31868000
4	Central Capital Account Grant (under Central Schemes etc.)	2015-16 (Actuals)
3201003	NSDP Grant	
	BMS	
	Other Central Government Grants	



	NATIONAL URBAN LIVELIHOOD MISSION (NULM)	
	NATIONAL URBAN HEALTH MISSION (NUHM)	0
	PRADHAN MANTRI AWAS YOJONA (PMAY)	0
	HOUSING FOR ALL (HFA) (URBAN)	4033000
	ATAL MISSION FOR REJUVENATION AND URBAN TRANSFORMATION (AMRUT)	0
	SWACHH BHARAT MISSION (SBM)	1144783
	Integrated Housing and Slum Development Project (IHSDP)	0
	BADP (Border Area Dev. Project)	
		5177783
5	Other Capital Receipts	2015-16 (Actuals)
		7313631
		7313631
	TOTAL CAPITAL RECEIPT	44359414
	TOTAL RECEIPT	12,46,85,425.00





	<b>Anneure -B</b>	
	<b>Tarakeswar Municipality</b>	
<b>1</b>	<b>Revenue Expenditure</b>	
<b>1.1</b>	<b>Establishment and Salaries</b> (All Departments-regular and contractual)	
<b>Code ( if AFS is complete d)</b>	<b>Establishment and Salaries</b> (All Departments-regular and contractual)	<b>2015-16 (Actuals)</b>
21010	Salaries, Wages and Bonus	44894933
21020	Benefits and Allowances	914687
21030	Pension	9703556
21040	Other Terminal and Retirement Benefits	4339201
		<b>59852377</b>
<b>b)</b>	<b>Administrative Expenses</b>	
22010	RENT, RATES AND TAXES	23849
22011	OFFICE-MAINTENANCE	0
22012	COMMUNICATION EXPENSES	124276
22020	BOOKS AND PERIODICALS	3000
22021	PRINTING AND STATIONARY	414015
22030	TRAVELING AND CONVEYANCE	115932
22040	INSURANCE	49598
22051	LEGAL EXPENSES	52000
22052	PROFESSIONAL AND OTHER FEES	77000
22060	ADVERTISEMENT AND PUBLICITY	191869
22061	MEMBERSHIP AND SUBSCRIPTIONS	0
22080	OTHERS	236082
		<b>1287621</b>
		<b>61139998</b>
<b>1.2</b>	<b>Operation and Maintenance (O&amp;M)</b>	
<b>Code ( if AFS is complete d)</b>	<b>Operation and Maintenance</b>	<b>2015-16 (Actuals)</b>
23010	Power and Fuel	982955
23020	Bulk Purchases	0
23030	Consumption of Stores	381893
23040	Hire-Charges	800239
23041	Repair and Maintenance-Statues and Heritage Assets	0
23050	Repair and Maintenance -Infrastructure Assets	6544072
23051	Repair and Maintenance -Civic Amenities	301178
23052	Repair and Maintenance -Buildings	42684
23053	Repair and Maintenance -Vehicles	433691
23059	Repair and Maintenance -Others	172630
23080	Other operating and Maintenance expenses	1067433
		<b>10726775</b>



1.3	<b>Loan repayment (Interest payments)</b>	
Code ( if AFS is complete d)		2015-16 (Actuals)
	<b>Interest and Finance Charges</b>	
24050	<i>Interest on Loans from Banks and other Financial Institutions</i>	0
24060	<i>Other Interest</i>	0
24070	<i>Bank Charges</i>	5823.62
24080	<i>Other Finance Expenses</i>	115810.3
		<b>121633.92</b>
1.4	<b>Others</b> (any other revenue expenditure which is not salaries, O&M or Interest Payment)	2015-16 (Actuals)
a)	<b>Programme Expenses</b>	
2501001	Election expenses	0
2502001	Expenditure on Welfare of Women	0
2502002	Expenditure on Welfare of Children	0
2502003	Expenditure on Welfare of Aged	0
2502004	Expenditure on Welfare of Handicapped	0
2502005	Expenditure on Welfare of SC/ST/OBC	0
2502006	Welfare Expenditure for Minority Group	0
2502007	Welfare Expenditure for Adolescent	0
2502008	Welfare Expenditure for Youth	33070
2502009	Incentive to agency working for the welfare of the poor	0
2502010	Literal and visual documentation for welfare of the poor	0
2502011	Expenditure in connection with Flood Relief	81133
2502012	Miscellaneous Programme Expenses	635717
2502013	Scholarships and Stipends	0
2502014	Matching grant	127723
2502015	Miscellaneous Expenditure against donation of Assets	91910
2502016	Expenditure in connection with Somabyathi	0
2502017	Expenditure in connection with Swasthya Sathi	0
		<b>969553</b>
	<b>TOTAL REVENUE EXPENDITURE</b>	<b>72957959.92</b>





2	<b>Capital Expenditure</b>	<b>15126172.00</b>
2.1	<b>All developmental works under Central/State specific schemes</b>	<b>15126172.00</b>
41010 to 41080	<b>All Assets created out of Grant</b>	
412	<b>All capital WIPs out of Grant funds</b>	
470	<b>CIVIL</b>	
2.2	<b>Loan Repayments (Principial Amount)</b>	
330	Loans from Central Government (if Any)	
331	Loans from State Government (if Any)	
	Other Loans (if Any)	
2.3	<b>Other Capital expenditure</b>	
41010 to 41080	<b>All Assets created out of Own fund</b>	
412	<b>All capital WIPs out of own fund</b>	
460	<b>Advance to Contractor for Capex</b>	<b>1415258</b>
	<b>TOTAL CAP. EXP.</b>	<b>16541430.00</b>
	<b>TOTAL EXPENDITURE</b>	<b>89499389.92</b>

