



**B kar & Associates**

Chartered Accountants

Reg. Off.: 266/1, N.S. Road, P.o.: New Barrackpur  
Kolkata - 700131

bkarassociates@gmail.com

+91 9432441544 / +91 9123650108

To,  
The Chairman,  
Tarakeswar Municipality,  
Tarakeswar, Hooghly, W.B.

**Sub: Internal Audit Report for the FY 2018-19 of Tarakeswar Municipality**

**Ref: Your Appointment Letter Vide Memo No. Adm/IC-20/87A. Dated-18.12.2020.**

Sir,

In terms of your above appointment letter vide Memo No. Adm/IC-20/87A. Dated-18.12.2020, 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) Accounts Section
- 2) PWD Section
- 3) Establishment Section
- 4) Relief Section
- 5) Death & Birth Section
- 6) Licence Section
- 7) Tax Section
- 8) Received Section
- 9) Cash Section
- 10) General Section
- 11) Conservancy Section
- 12) Health Section

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 2018-19.

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 B KAR & ASSOCIATES  
Chartered Accountants  
F.R.N. 327348E

BISWARUP KAR, Proprietor  
MEMBERSHIP NO. 068672



26/12/2020

## 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 2018-19 from the Cash Book, Receipts & Payment Accounts, Annual Budget and various Appropriation Registers (of Grants and contributions for specific purpose), measurement book, scheme Register etc. summary of which is annexed below:

### Current Year Income (Revenue & Capital) :-

SL NO	HEAD OF INCOME	AMOUNT (Rs)	Remarks
	<b>A. Revenue Receipts (1+2+3)</b>	<b>12,91,89,596.52</b>	
<b>1</b>	<b>Own source Revenue(x+y)</b>		
X	Tax Revenue	<b>43,02,953.91</b>	
i)	Property tax	35,83,702.91	
ii)	Other tax (levied and collected by municipal body)	7,19,251.00	
Y	Non Tax Revenue	<b>1,95,35,843.00</b>	
i)	Fees & fines	76,22,495.00	
ii)	User Charges	58,05,555.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	61,07,793.00	
	<b>Total Own Source Revenue (x+y)</b>	<b>2,38,38,796.91</b>	
<b>2</b>	<b>Other Revenue Receipts</b>		
i)	Income from interest/investments	26,17,342.61	
ii)	Other Revenue income	-	
	<b>Total of Other Revenue Receipts</b>	<b>26,17,342.61</b>	
<b>3</b>	<b>Transfer Grant &amp; Assigned Revenue</b>	<b>10,27,33,457.00</b>	
i)	State Assigned Revenue	22,92,977.00	
ii)	State Finance Commission (SFC) Grants/Devolution	24,81,000.00	
iii)	Octroi compensation	-	
iv)	Other State Government Transfers	6,10,85,448.00	
v)	Central Finance Commission (CFC) Grant	2,49,98,000.00	
vi)	Other Central Government Transfers	1,18,76,032.00	
vii)	Others	-	
	<b>B. Capital Receipts</b>	<b>9,92,39,761.00</b>	
	Sale of Municipal Fixed Assets (If any)	-	
	Loans (from State Govt. or Banks etc.)	-	
	State Capital Account Grant (under State Schemes etc.)	60,26,343.00	
	Central Capital Account Grant (under Central Schemes etc.)	4,78,27,418.00	
	Other Capital Receipts	4,53,86,000.00	
	<b>Total of Capital Receipts</b>	<b>9,92,39,761.00</b>	
	<b>Total Receipts of the ULB for the year 2018-19 (A+B)</b>	<b>22,84,29,357.52</b>	



*BKAW*  
*26/12/2020*

## Current year Expenditure (Revenue & Capital):-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)	Remarks
<b>Revenue Expenditure (A)</b>			
i)	Establishment Expenditure	6,77,14,083.00	
ii)	Operation and Maintenance	1,02,58,390.00	
iii)	Interest on Loan paid during the year	67,551.00	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	12,04,929.00	
<b>Total Revenue Expenditure</b>		<b>7,92,44,953.00</b>	
<b>Capital Expenditure (B)</b>			
i)	All developmental works under Central/State specific schemes	5,49,36,569.00	
ii)	Loan Repayments (Principal Amount)	-	
iii)	Other Capital expenditure	-	
<b>Total Capital Expenditure</b>		<b>5,49,36,569.00</b>	
<b>Total Expenditure of the ULB for the year 2018-19 (A+B)</b>		<b>13,41,81,522.00</b>	

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

Place: Kolkata  
Dated: 26<sup>th</sup> Dec, 2020

for B. KAR & ASSOCIATES  
Chartered Accountants



F.R.N. 327348E

CA Biswarup Kar, Proprietor  
(M. No. - 068672)

UDIN: 20068672AAAACY4140