

TARAKESWAR MUNICIPALITY

INTERNAL AUDIT REPORT

FOR THE YEAR

2019-20

Audited By:

**CHAUDHURI DEBNATH & ASSOCIATES
CHARTERED ACCOUNTANTS
KOLKATA**

CHAUDHURI DEBNATH & ASSOCIATES

CHARTERED ACCOUNTANTS

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To
The Chairman,
Tarakeswar Municipality,

Sub: Internal Audit Report for the Financial Year 2019-2020

Sir,

We carried out the Internal Audit of Tarakeswar Municipality for the Financial year 2019-2020 in terms of your engagement Ref. No..Adm/IC-22/110 dt 08.05.2022 in order to achieve reforms milestone set.

As this system has been introduced, lot of time has been spent to interact with the staffs and officials of the Authority. Spot correction has been made wherever necessary and possible. Healthy discussion has been made reviewing the progress of audit in the presence of the officials of the Tarakeswar Municipality. We put on record our heartfelt thanks to all Departments of Tarakeswar Municipality for co-operation in conducting this Audit.

We enclosed herewith our audit report for the captioned period of Tarakeswar Municipality for your kind perusal and taking necessary action.

Thanking You

Yours faithfully,

For Chaudhuri Debnath & Associates
Chartered Accountants
FRN : 327794E

(C.A. Suman Chaudhury)
Partner

Membership No:-069781

For Chaudhuri Debnath & Associates
Chartered Accountants
Udin : 22069781AKNLSW6275

Date : 01.06.2022

Place : Kolkata

Background

Tarakeswar, as its name elicited is a famous shrine of Lord Taraknath, the one of the prime deity of the Hindu religion. From the records, the lord Taraknath was founded by the king Bishnudas , his brother Bharamallya & with almost Five to Six hundred Brambhins almost 280 years ago . It invites lakhs of pilgrims from all over India for worshipping the Taraknath throughout the year and as a result Tarakeswar finds place among the famous pilgrims station of India.

Tarakeswar Municipality is the civic body that governs Tarakeswar and its surrounding areas in the Chandannagore subdivision of Hooghly district, West Bengal, India. The town comes the status of Municipality on 6th August 1975 . The Municipality is divided in to 15 No. of Wards. The town accommodates Block Development Office, Police Station, Fire Service Office and other various office of different departments of the Govt. and Semi-Govt. level. Detail list of office are given in the town feature.

The Tarakeswar being linked as a terminal station of Howrah – Tarakeswar line of Eastern Railway. The town is linked with its region mostly by Railway and Roadway. The linkage of the Roads.

Kolkata – The State Capital by the Railway & Roads

Chinsurah – The District headquarter, by Railway & Roads

Chandannagore – The Sub-Division headquarter by the Rail & Roads

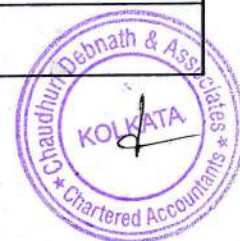
Arambagh – The other important Sub-Divisional headquarter, by tarred motor-able Roads.

The Municipality is headed by the Chairman. The chairman is assisted by the elected Board of Councillors in carrying out the day to day affairs of the Municipality.

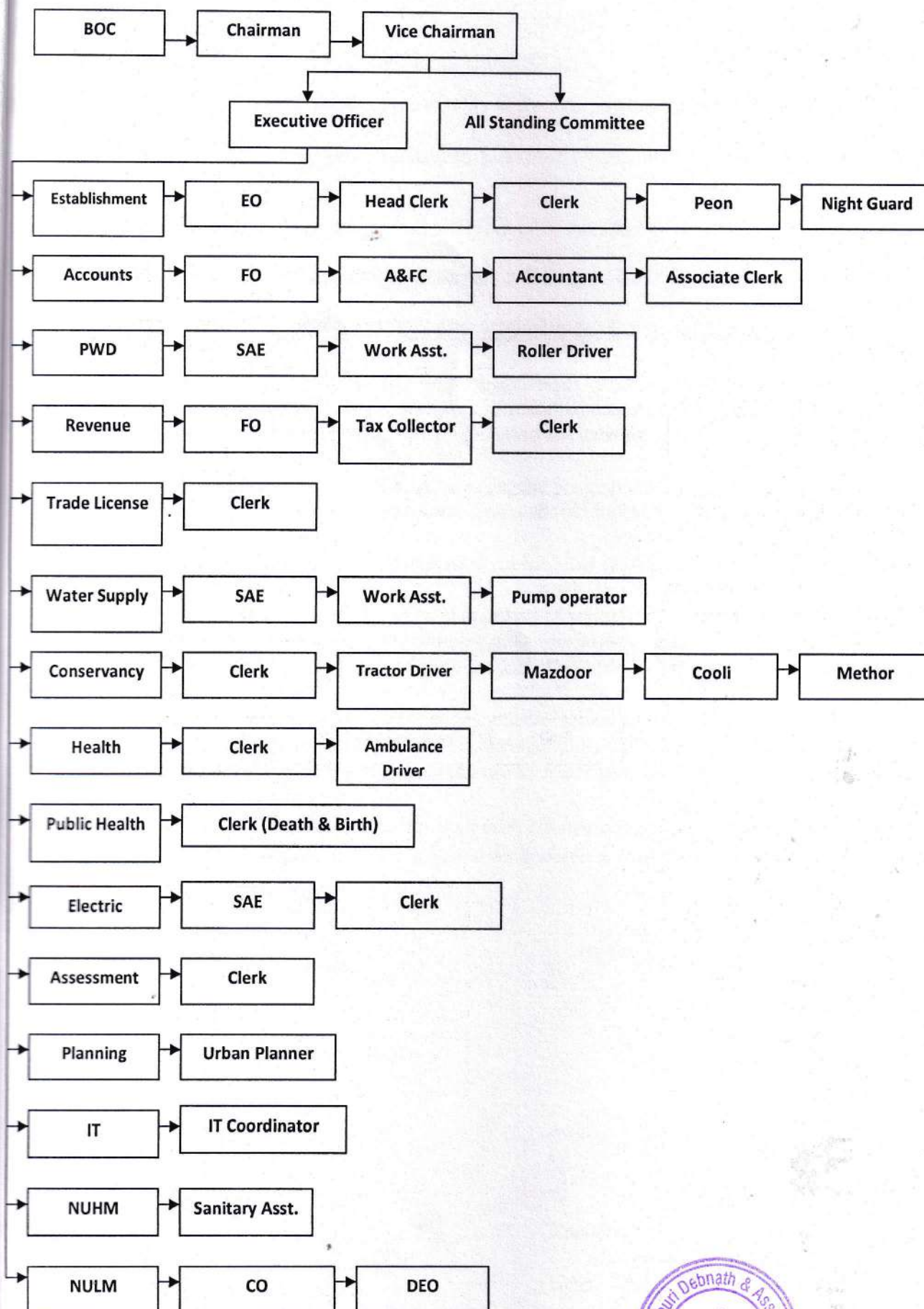
General Organisational Information:

General Details of the ULB	
Name of the State	West Bengal
Name of the Office	Tarakeswar Municipality
Civic Status of the ULB (M Corp/ M Council/ NP)	Municipality
Geographical Location:	22 53" N and 82 2" E
Area	3.88 Sq Km
Bounded By	Bhanjipur gram panchayat on the north, Baligori I gram panchayat on the east, Ramnagar gram panchayat on the south and Sontoshpur gram panchayat on the west.

Population	30947
Total Plot/ Total: No. of Holding	6759
Total Road Length	77.73 Kms.
No of Light Post	2220
Total Length of Sewer Lines	NA
Total Length of Drainage Channels	30.60Km.
Length of Water Supply Line	52 Km.
Whether the City is under AMRUT Mission or Not	No
Name of the Municipal Chairman/Commissioner / Executive Officer of the ULB	Uttam Kundu
Name of the Executive Officer	Madan Mohan Khanra
Contact / Mobile No.	7501498387
Postal Address of the Authority (with Pincode)	Tarakeswar Pouro Bhavan, Joykrishna Bazar, P.O.+P.S.-Tarakeswar, Dist.-Hooghly, Pin-712410
Website Address of the ULB	www.tarakeswarmunicipality.in



Organogram and Functional units



Period cover under current internal Audit :-

1st April, 2019 to 31st March, 2020

Sanctioned strength and working strength – Manpower :-

During the Financial year 2019-20, the Municipality had a man power strength of 268 officers and staffs .

Current Year (2019-20) Receipt and Expenditure(Revenue and Capital of the municipality for 2019-20).:-

Details breakup of receipt and expenditure is enclosed in Annexure- A

Internal Audit Finding Recommendation, Observation & Suggestion is enclosed in Annexure - B

VALUE ADDED RECOMMENDATIONS ON ACCOUNTING PRACTICES

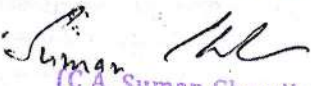
- i) We have made case specific recommendations under each area of observation in the report above. We append below some more recommendations. We hope, these would be help to Tarakeswar Municipality in strengthening its existing processes and help in adopting best practices of the function.
- ii) Maintenance of records should be as per the prescribed formats.
- iii) Physical verification of Stores and Assets should be made a routine periodic exercise for internal control assurance.
- iv) Follow accounting guidelines prescribed for ULB in differentiating between capital and revenue expenditure.
- v) Create system documentation and approval of manual calculated figures which are subsequently captured in Purohisab e.g. Depreciation, Arrear etc.
- vi) Ensure all bank book amendment entries are completed before financial closure of books for a Financial Year.
- vii) Devise a structured periodical review of receivables with ageing analysis.
- viii) Cashier should maintained register regarding daily collection.
- ix) Journal Voucher should be Authenticate by the Higher Authority.

We must thank the Designated Staff 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

Date : 01.06.2022

For Chaudhuri Debnath & Associates
Chartered Accountants
FRN : 327794E


(C.A. Suman Chaudhury)
Partner
Membership No:-069781

(Partner)
Chaudhuri Debnath & Associates
Chartered Accountants
Udin : 22069781AKNLSW6275

Annexure-A

Current year Receipts & Expenditure (Revenue & Capital)

During the course of Internal Audit , we have complied the Income(Revenue and Capital) and Expenditure (Revenue & Capital) of Tarakeswar Municipality for the year 2019-20 from the cash book, Receipts & Payments Account ,Annual Budget and Grants and contribution for specific purposes ,measurement books, scheme register. The summary of Income and Expenditure (both Revenue and Capital) are shown below.

Current year Income (Revenue and Capital)

Sl no	Heads of Income	Amount(Rs)
	Total Receipts (A+B)	183811681.83
A	Revenue Receipts(1+2+3)	164094013.74
1	Own Revenue Receipts (a+b)	22220479.24
a)	Tax Revenue (levied and collected by municipal body)	6880630.00
i)	Property Tax	6880630.00
ii)	Other tax (levied and collected by municipal body)	
b)	Non- tax revenue (levied and collected by municipal body)	15339849.24
i)	Fees & User charges	11023494.72
ii)	RENTAL INCOME FROM MUNICIPAL PROPERTIES	3751479.52
iii)	Other non- tax revenue (levied and collected by municipal body)	564875.00
2	Other Revenue receipts:	479614.09
a)	Income from interest/investments	368573.49
b)	Other Revenue income	111040.60
3	Transfer /Grants/Assigned Revenues	141393920.41
a)	State Assigned Revenue	2375574.00
b)	State Finance Commission (SFC) Grants/Devolution	
c)	Octroi compensation	
d)	Other State Government Transfers	59178022.00
e)	Central Finance Commission (CFC) Grant	17467220.50
f)	Other Central Government Transfers	62373103.91
g)	Others	
B	Capital Receipts:	19717668.09
1	Sale of Municipal Land	
2	Loan (from State Government or Banks etc)	
3	State Government Account Grant (under State Schemes)	11456375.00
4	Central Government Account Grant (under Central Schemes)	8261293.09
5	Other Capital Receipts	
	Total Expenditure(1+2)	166331086.81
1	Revenue Expenditure	143770995.81
1.1	Administrative Expenses, Establishment and salaries (All Departments – Regular and contractual staff)	74854221.00
1.2	Operation and Maintenance (O & M)	7653534.51
1.3	Loan Repayment (Interest payment)	

1.4	Others(any other revenue expenditure which is not salaries ,O & M or Interest payment)	61263240.3
2	Capital Expenditure:	22560091.00
2.1	All developmental works under Central/State specific schemes	22560091.00
2.2	Loan repayment (principal amount)	
2.3	Other capital expenditure	

For Chaudhuri Debnath & Associates
Chartered Accountants
FRN : 327794E

Suman
(C A. Suman Chaudhury)
Partner
Membership No:-069781

A. Ghosh

AFC
Accounts & Finance Co-ordinator
Tarakeswar Municipality

PN
Finance Officer
Finance Officer
Tarakeswar Municipality

Chairman
Chairman
Chairman
TARAKESWAR MUNICIPALITY

Partner

