

Uluberia Municipality

At & P.O: Uluberia,
District: Howrah
West Bengal

INTERNAL AUDIT REPORT
FOR THE YEAR 2015-16

S.K.PAUL & CO.

Chartered Accountants

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9475096460

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

Kolkata – 700144

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

P.O. - Midnapore

West Bengal - 721101

S.K.PAUL & CO.

(Chartered Accountants)

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P.O. - Midnapur
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Pin-721101

To

The Chairman

Uluberia Municipality

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

Ref: Your Appointment Letter Vide Memo No----UM/4488, DATED-21.08.2017

Sir,

In terms of your above appointment letter vide Memo No **UM/4488, DATED-21.08.2017** related Internal Audit of Uluberia 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 Uluberia 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,



A. GENERAL ORGANISATIONAL INFORMATION

Name of the ULB: Uluberia Municipality

No. Of Wards of the ULB: 32

Name the Chairman/

Chairperson/Administrator/

Board Administration for the FY 2014-15: Sri Debasis Ghose

Name of the Vice Chairman:

1) During FY under Audit: Smt. Nazima Khan

2) Present Chairman : Sri Arjun Sarkar

Name of the Executive Officer:

1) During FY under Audit : Sri Surja Karmakar (from 01.06.2010 to 03.03.2013)

2) Present Executive Officer : Sumitra Chatterjee (from 15.05.2013 to till date)

Name of the Finance Officer:

1) During FY under Audit : Sri Janardan Burman (from 02.07.2012 to 01.03.2014)

2) Present Finance Officer : Sri Sibsankar Metia (from 18.01.2015 to till date)

Address of the ULB : OT Road Uluberia Bazarpara, Uluberia Howrah, Pin-711316

Audit Period: : From 01.04.2015 to 31.03.2016

Name of incumbent in-charge of accounts: Sri Nimai Chandra Samui

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.

B. Status of Preparation, Submission and Audit of Annual Financial Statement:

1. Annual Financial Statement has been prepared up to FY 2014-15
2. Present status of preparation of Pending AFS by ULB
 - a) Receipts entry made up to 28.08.2017
 - b) Contra entry made up to 28.08.2017
 - c) Payments entry made up to 28.08.2017
3. The Annual Financial Statement of the ULB has been audited by Examiner of Local Audit up to 31.03.2015. But Audit report not yet received.
4. The ULB already uploaded the Annual Financial Statement up to FY 2014-15 to ULB webpage for disclosure.

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.

C2: Audit of ELA – of Annual Financial Statements:

- a. As explain by the ULB during the course of our Audit the Annual Financial Statements up to 31.03.2015 has been audited by the Examiner of Local Accounts (ELA). The Audit report on up to 2014-15 not yet received from Examiner of Local Accounts (ELA)
- b. Audit of AFS of 2014-15 have been completed. Audit report yet to be received from Examiner of Local Accounts.

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 A/c No. 32041431001) 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 Uluberia Municipality also receives grant from Central Government as State Government. Government Funds are sent to Treasury Account I/F account of Uluberia 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.	A/c No	Accounting code as per software	purpose	Balance as per Cash book as on 31.03.2016
1		4501001	CASH IN - HAND	352103.00
2	11245220186	4502151	OWN FUND	(-)1721775.00
3	30457717548	4502152	PENSIONARY BENEFITS	535830.00
4	32041431001	4502153	Own fund	1294586.00
5	32041429762	4502154	OTHER THAN OWN SOURCE	9361975.00
6	1380577	4502451	POST OFFICE	16250.28
7		4502501	TREASURY LOCAL FUND	47602624.30
8	590902010002253	4504101	CHAIRMAN'S RELIEF FUND	319322.00
9	590902010004051	4504102	E.M.D	911921.69
10	11584925395	4504103	CONSTRUCTION WORKERS' WELFARE CESS	380794.00
11	09750110009888	4504104	SECURITY DEPOSIT	72613.00
12	3161004034	4504105	CENSUS	(-)436104.00
13	3161005436	4504106	WATER SUPPLY	(-)329419.00
14	32136164151	4504107	RESERVE FUND	474337.00
15	12388502660	4504108	URBAN WAGE EMPLOYMENT	24235.00
16	235	4504109	WATER TREATMENT PLANT 2ND PH	955680.00
17	590902010009275	4504110	MPLADS(16TH LOK SABHA)	2013320.00
18	11245220302	4504251	KUSP	212274.21.00
19	20824384275	4504252	MPLAD	(-)14207.00
20	20824384286	4504253	H.D.FUND	(-)5533155.00
21	5954	4504254	BSY	1139.00
22	20824396100	4504255	CEP	54026.00
23	4475/26	4504256	NSAP	(-) 30073874.92
24	4823/28	4504257	SISRY	267537.82
25	04160110016169	4504258	HOUSING FOR URBAN POOR	7673.00
26	30235408930	4506101	BSUP	(-)903264.00
27	0982010108395	4506102	12TH FC	935966.00
28	590902010003474	4506103	MSDP	17840.00
29	0100050196	4506104		7362.27
30	397901010034075	4506201	BSUP	13610363.00
31	408910110001120	4506105	RAY Account	464488.00
32	23783450000013	4506203	U.W.EMPLOYMENT	(-) 19813.00
33	1583010113328	4506106	14 th FC	(-)15211661.00
34	915010031468297	4506204	JNNURM	12599176.00
35	915010031613325	4506205	Water supply	175000.00
36	590902010009851	4506211	NULM	(-)81160

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During course of Audit the ULB has prepared the Bank Reconciliation Statement for the financial year 2015-16. The ULB is maintaining 29 No.s Bank Accounts including treasury Accounts. :

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

List of Un-cleared Cheques :

Year	Bank Name with A/c No	Ch no & Date	Amount
2014-15	Union Bank (BSUP PH - II) A/c No.	Chq No. 001355 Dated 24/09/2014	2340.00
2014-15	Union Bank (BSUP PH - II) A/c No.	Chq No. 001365 Dated 28/10/2014	2340.00
2014-15	Union Bank (BSUP PH - II) A/c No.	Chq No. 001377 Dated 26/11/2014	2340.00
2014-15	Union Bank (BSUP PH - II) A/c No. 397901010034075	Chq No. 023521 Dated 22/01/2015	440.00
2014-15	Union Bank (BSUP PH - II) A/c No.	Chq No. 024765 Dated 20/03/2015	154291.00
2014-15	Union Bank (BSUP PH - II) A/c No.	ENTRY WRONGLY DONE ON 20/03/15 BY P.V. NO-3518 NO	2415424.00
2014-15	Union Bank (BSUP PH - II) A/c No.	Chq No. 024768 Dated 23/03/2015	80720.00
2014-15	Union Bank (BSUP PH - II) A/c No.	Chq No. 024766 Dated 20/03/2015	2415424.00
2014-15	Union Bank (BSUP PH - II) A/c No.	Chq No. 024770 Dated 23/03/2015	440.00
2014-15	Union Bank (BSUP PH - II) A/c No.	Chq No. 024772 Dated 26/03/2015	7871.00
2014-15	Union Bank (BSUP PH - II) A/c No.	BSUP II TO RESERVE CH.NO. 001365 DT.28.10.14 FOR	2340.00
2014-15	Union Bank (BSUP PH - II) A/c No.	BSUP II TO RESERVE CH.NO. 001377 DT.26.11.14 FOR	2340.00
2014-15	Union Bank (BSUP PH - II) A/c No.	BSUP II TO RESERVE CH.NO. 001397 DT.19.12.14 FOR	2340.00
2014-15	Union Bank (BSUP PH - II) A/c No.	Chq No. 023520 Dated 22/01/2015	2340.00
2014-15	Union Bank (BSUP PH - II) A/c No.	UNION TO RESERVE CH.NO. 023544 DT. 23.02.15 FOR EP	2340.00
2014-15	Union Bank (BSUP PH - II) A/c No.	Chq No. 024769 Dated 23/03/2015	2340.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 585438 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 585439 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 585440 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 591901 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 591902 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 591903 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 591904 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 591905 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 591906 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 591907 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 591908 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 591909 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 591910 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 591911 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 591912 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 591913 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 591914 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 591915 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 591916 Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A.C.No.	Chq No. 591917 Dated 26/03/2015	40000.00

2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591918	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591919	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. - 0975010004475	Chq No. 591920	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591921	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591922	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591923	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591924	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591925	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591926	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591927	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591928	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591929	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591930	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591931	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591932	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591933	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591934	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591935	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591936	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591937	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591938	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591939	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591940	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591941	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591942	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591943	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591944	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591945	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591946	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591947	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 591948	Dated 26/03/2015	40000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 596617	Dated 01/07/2014	1200.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 596617	Dated 01/07/2014	3000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 596606	Dated 29/05/2014	4000.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 596606	Dated 29/05/2014	4500.00
2014-15	UCO Bank - NSAP, A/c No. -	Chq No. 596603	Dated 29/05/2014	2400.00
2014-15	: Union Bank -	Chq No. 048029	Dated 18/11/2013	1480147.00
2014-15	: Union Bank -	Chq No. 046968	Dated 10/09/2014	5000.00
2014-15	United Bank of	PV No. 1171, Dated - 27.06.2009		19,721.00
2014-15	United Bank of	PV No. 1179, Dated - 27.06.2009		19,078.00
2014-15	United Bank of	PV No. 1172, Dated - 27.06.2009		19,912.00
2014-15	United Bank of	PV No. 1201, Dated - 03.07.2009		35,939.00
2014-15	United Bank of	Ch no-647692, dated-,17.05.2014		44175.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 947534	Dated 07/08/2013	2673.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 338128	Dated 09/09/2013	2000.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 338131	Dated 09/09/2013	6650.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 473378	Dated 07/12/2013	1657.00

2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 473458 Dated 14/02/2014	4000.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 473458 Dated 14/02/2014	4000.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 038848 Dated 26/02/2014	354362.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 984767 Dated 26/02/2014	1297.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 984798 Dated 20/03/2014	164343.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 984802 Dated 20/03/2014	16800.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 984798 Dated 20/03/2014	173937.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 984802 Dated 20/03/2014	5700.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 984802 Dated 20/03/2014	600.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 984810 Dated 25/03/2014	6952.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 984810 Dated 25/03/2014	7260.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 984810 Dated 25/03/2014	29614.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 984816 Dated 28/03/2014	2625.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 646167 Dated 14/05/2014	61874.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 817435 Dated 07/07/2014	9890.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	CH. REFUND FROM OWN FUND CV-594 DT. 4.09.14 FOR I	5798.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 334134 Dated 08/09/2014	29537.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	CL.WORK CH.NO. 334156 DT. 26.09.14	219758.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	GEN. EPF + 9/14 CH.NO. 334152 DT. 24.09.14	26580.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 334176 Dated 28/10/2014	9573.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 334188 Dated 31/10/2014	99561.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 334191 Dated 31/10/2014	1320.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	WAGES 10/14 CH.NO. 334181 DT. 29.10.14	19316.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 334213 Dated 27/11/2014	1477.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 334213 Dated 27/11/2014	1320.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 334208 Dated 27/11/2014	29460.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	DWN TO RESERVE CH.NO. 334178 DT. 28.10.14 FOR EPF	31053.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	DWN TO RESERVE CH.NO. 334211 DT. 27.11.14 FOR EPF	9699.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 219234 Dated 22/12/2014	5764.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 219240 Dated 30/12/2014	12627.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 055709 Dated 09/01/2015	24138.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 219264 Dated 22/01/2015	30060.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 219270 Dated 22/01/2015	1320.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	SBI OWN TO RESERVE CH.NO. 219229 DT.20.12.14 FOR	30060.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 219264 Dated 22/01/2015	12795.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 855331 Dated 31/01/2015	2253.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 855358 Dated 23/02/2015	3815.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 855379 Dated 12/03/2015	18000.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	OWN TO RESERVE CH.NO. 023544 DT. 23.02.15 FOR EPF	10145.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	OWN TO RESERVE CH.NO. 023544 DT. 23.02.15 FOR EPF	30060.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 855379 Dated 19/03/2015	3791.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 855380 Dated 19/03/2015	14607.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 855387 Dated 21/03/2015	30520.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 855395 Dated 21/03/2015	20924.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 855388 Dated 21/03/2015	30060.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 855391 Dated 21/03/2015	9965.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 855386 Dated 21/03/2015	241195.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 855389 Dated 21/03/2015	200.00
2014-12	State Bank Of India /Draught Enclosures 3 A & Co	Chq No. 855390 Dated 21/03/2015	75359.00

2014-15	State Bank Of India (Own Source) A/c	Chq No. 855392	Dated 21/03/2015	10646.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 855404	Dated 26/03/2015	2256.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 855401	Dated 26/03/2015	8662.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 855399	Dated 26/03/2015	8662.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 855406	Dated 26/03/2015	59238.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 855400	Dated 26/03/2015	8316.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 855402	Dated 26/03/2015	8662.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 855397	Dated 26/03/2015	15444.00
2012-13	State Bank Of India (Own Source) A/c	Dated:17/03/2012, Cheque-557009		13020
2014-15	:Central Bank Of India - Mumbai Branch	Chq No. 010728	Dated 24/09/2014	13020
2014-15	:Central Bank Of India - Mumbai Branch	Chq No. 010730	Dated 28/10/2014	13020
2014-15	:Central Bank Of India - Mumbai Branch	Chq No. 010732	Dated 27/11/2014	13020
2014-15	:Central Bank Of India - Mumbai Branch	CBI(W/S) TO RESERVE CH.NO. 010730 DT.28.10.14 FOR		13020
2014-15	:Central Bank Of India - Mumbai Branch	CBI(W/S) TO RESERVE CH.NO. 010732 DT.27.11.14		13020
2014-15	:Central Bank Of India - Mumbai Branch	W/S TO RESERVE CH.NO. 010738 DT. 30.12.14 FOR EPF		13020
2014-15	:Central Bank Of India - Mumbai Branch	Chq No. 017054	Dated 22/01/2015	13020
2014-15	:Central Bank Of India - Mumbai Branch	W/S TO RESERVE CH.NO. 023544 DT. 23.02.15 FOR EPF		13020
2014-15	:Central Bank Of India - Mumbai Branch	Chq No. 017056	Dated 19/03/2015	92280
2014-15	:Central Bank Of India - Mumbai Branch	Chq No. 017059	Dated 19/03/2015	5390
2014-15	Punjab & Sind Bank - Mumbai	Chq No. 649231	Dated 23/03/2015	415417.00
2014-15	Punjab & Sind Bank - Mumbai	Chq No. 649232	Dated 23/03/2015	100590.00
2014-15	SBI-(Other than own source) A/c No. 32041429762	Chq No. 401296	Dated 23/03/2015	698.00
	SBI-(Other than own source) A/c	Chq No. 401297	Dated 23/03/2015	140.00
	SBI-(Other than own source) A/c	Chq No. 401300	Dated 27/03/2015	2420.00
2012-13	SBI-(Other than own source) A/c	Ch No.946496 on 1/8/12		1,058.00
2012-13	SBI-(Other than own source) A/c	Ch No.946495 on 3/8/12		15,000.00
2012-13	SBI-(Other than own source) A/c	Ch No.756087 on 1/9/12		534.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 236987	Dated 27/03/2015	124921.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 236988	Dated 27/03/2015	127695.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 236989	Dated 27/03/2015	125944.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 236990	Dated 27/03/2015	125848.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 236991	Dated 27/03/2015	126744.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 236980	Dated 08/09/2014	7500.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 236980	Dated 08/09/2014	1500.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 236979	Dated 08/09/2014	19500.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 236979	Dated 08/09/2014	9000.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 236982	Dated 24/09/2014	42984.00
2014-15	State Bank Of India (Own Source) A/c	Chq No. 236981	Dated 24/09/2014	7260.00
2014-15	UCO BANK - SJRY, A/c No. 0033190	Chq No. 587106	Dated 23/03/2015	5000.00
2014-15	SBI Uluberia BSUP A/c No. 0033190	Chq No. 023551	Dated 07/04/2014	553953.00
2014-15	SBI Uluberia BSUP A/c No. 0033190	Chq No. 015200	Dated 07/04/2014	213032.00
2014-15	SBI Uluberia BSUP A/c No. 0033190	Chq No. 023552	Dated 07/04/2014	172817.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 043652	Dated 25/04/2013	28523.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 043655	Dated 29/04/2013	31779.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 043681	Dated 06/05/2013	11438.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 045808	Dated 07/06/2013	53330.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 045808	Dated 07/06/2013	51958.00

2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 046598	Dated 31/10/2013	290466.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 046598	Dated 31/10/2013	49639.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 046598	Dated 31/10/2013	36976.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 017858	Dated 19/11/2013	20000.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 048074	Dated 17/12/2013	21339.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 048808	Dated 27/02/2014	1593523.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 984806	Dated 24/03/2014	12448.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 984806	Dated 24/03/2014	7154.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 984806	Dated 24/03/2014	10805.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 984806	Dated 24/03/2014	16305.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 984806	Dated 24/03/2014	37027.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 984806	Dated 24/03/2014	6153.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 984806	Dated 24/06/2014	10453.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 984806	Dated 24/03/2014	14516.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 050867	Dated 21/05/2014	5166.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 050860	Dated 21/05/2014	4494.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 050859	Dated 21/05/2014	899.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 051778	Dated 17/12/2014	260.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 051791	Dated 20/12/2014	28940.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 051792	Dated 20/12/2014	107455.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 051800	Dated 30/12/2014	72151.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 055707	Dated 09/01/2015	24138.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 055718	Dated 28/01/2015	217607.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 055742	Dated 05/02/2015	40044.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 055740	Dated 05/02/2015	29280.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 055738	Dated 05/02/2015	38435.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 055735	Dated 05/02/2015	5539.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 055735	Dated 05/02/2015	46192.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 055751	Dated 20/02/2015	648229.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 055773	Dated 23/02/2015	3470.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 055777	Dated 25/02/2015	176875.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 055776	Dated 25/02/2015	15423.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 055775	Dated 25/02/2015	49754.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 057043	Dated 19/03/2015	165175.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 057044	Dated 19/03/2015	102820.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 057045	Dated 19/03/2015	15645.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 057035	Dated 19/03/2015	649492.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 057036	Dated 19/03/2015	241907.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 057037	Dated 19/03/2015	6110.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 057038	Dated 19/03/2015	13349.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 057039	Dated 19/03/2015	290.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 057040	Dated 19/03/2015	60971.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 057041	Dated 19/03/2015	30940.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 057042	Dated 19/03/2015	260.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 057051	Dated 20/03/2015	5276.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 057048	Dated 20/03/2015	64496.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Chq No. 057052	Dated 21/03/2015	60162.00
2014-15	TREASURY LOCAL FUND A/C NO. 844B	Ch no-39055, dated-31/12/14		29883

2014-15	STATE BANK OF INDIA-CESS A/C	Chq No. 944583 , dated-23/03/15	73464
2014-15	Allahabad Bank - H.D. Fund A/c No. - 6549	Chq No. 000493 Dated 26/06/2014	500.00

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
4502451	POST OFFICE-ULUBERIA	1380577	16250.28
4504101	UNION BANK ULUBERIA-CHAIRMAN'S RELIEF FUND	590902010002253	(-)1721775.00
4504251	SBI, ULUBERIA KUSP FUND	11245220	212274.21
4506104	SBI, BOWRIA	0100050190	7362.27

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. 60815000.00 and the current demand on property tax for the FY 2015-16 was Rs. 9139000.00 The total collection from Property tax during the FY 2015-16 was 6219000.00.

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 October,2006. ULB serves demand notice of property tax to the Assessee on the basis of a file and hand book of 32 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 01.04.15	Purchases during the period	Issued during the year	Closing Balance as on 31.03.2016
ENGINEERING STORE	4301002	102746919.71	11953290.00	11361266.00	103338943.71
MEDICAL STORE	4301004	214481.00	0	0	214481
HEALTH STORE	4301005	28147.00	292010.00	0.00	320157.00
STATIONARY STORE	4301006	215454.95	0	0.00	215454.95
SANITARY AND CONSERVANCY STORE	4301010	24160.00	0	0.00	24160.00
WATER SUPPLY STORE	4301011	1573965.00	9600255.00	0	11174220.00
ELECTRICITY STORE	4301012	359795.00	0.00	0	359795.00
Total (Rs)		94891077.00	54567436.95	44295591.00	105162922.66

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 2015-16 as per accounting software
Opening Balance of Advance	13476177.46
Add: Addition during the year	1567461.00
Total	15043638.46
Less: Adjusted During the year	965826
Closing Balance of Advance	14077812.46

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 2014-15 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	50687.50
Add: Addition during the year	0
Add: Interest Earned during the year	
Total	50687.50
Less: Matured During the year	0
Closing Balance of Investment	50687.50

The investment own fund amounting to Rs.50687.00 is showing in the code 4208001 from the period of opening Balance Sheet. From our point of view there is no physical existence of the same. We suggest to carry out a exercise to authenticate the existence of the same. This is needed necessary accounting adjustment to write off the same.

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	7016188.00
Add: Addition during the year plus Interest Earned during the year	2868674.00
Total	9884862.00
Less: Matured During the year	2276641.00
Closing Balance of Investment	7608221.00

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

Particulars	For the Year 2015-16
Opening Balance of Loan(Secured/ Unsecured loan)	267000
Add: Addition during the year(if any)	0
Add: Interest on Loan(Secured/ Unsecured loan)	0
Total	267000
Less: Repayment (if any) During the year	0
Closing Balance of Loan (Secured/ Unsecured loan)	267000

The unsecured loan amounting to Rs.267000.00 is showing in the code 3318001 from the period of opening Balance Sheet. From our point of view there is no physical existence of the same. We suggest carrying out an exercise to authenticate the existence of the same. This is needed necessary accounting adjustment to write off the same.

E. Comments on Revenue Statement as well as surplus:**F. Comments on the Budget of the ULB:**

F1: 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)	23.23	23.20	0.03
	Capital	43.88	19.64	24.24

F2: Budgeted Receipt Vs Actual Receipt of the ULB for the year 2014-15 Rs (Crores)

Year	Items	Budgeted Receipts	Actual Receipts	Deviation
2015-16	Own Source plus Assigned Revenue	44.24	37.17	7.07
2015-16	Government Grant (State / Central)	53.05	20.37	32.68

G. 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	As per Register	As per Software	Deviation (If Any)
Land			
Buildings	33825803	33825803	0
Statues and valuable works of art and Antiquities	0	0	0
Parks and Playgrounds	0	0	0
Roads and Bridges			
	57983667.00	57983667.00	0
Concreat Road			
	30083524.00	30083524.00	0
Bitumin Road			
	6453178.00	6453178.00	0
Road & Pavement Others			
BRIDGE			
CULVERT	1517414.00	1517414.00	0
	7138791.00	7138791.00	0
Gurd wall			
Sewerage and drainage			
Storm water Drain	5071667.00	5071667.00	0
Drain-Open	2415798.00	2415798.00	0
Drain -Close	2599159.00	2599159.00	0

Water ways			
WATER Pipelines	34656053.00	34577356.00	78697.00
Deep Tube Well			
Water Tank			
Borewall			
Reserver			
Sinking & Resinking of Tubewell	2091414.00	2091414.00	0
MOVABLE ASSETS			
Furniture & Fittings	711534.00	711534.00	0
Electrical Appliances			
Transformer			
VEHICLE	700000.00	700000.00	0
PLANT & MACHINERY	7219913.00	7219913.00	0
Office & Other EO	937161.00	937161.00	0
Other Assets	1317960.00	1317960.00	0
Total			

H. 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	0	0
2	3201004	NDAPS	214309.00	214309.00	0
3	3201007	JNNURM	157000.00	157000.00	0
4	3201008	SJSRY	0	0	0
5	3201022	HFA	67220000.00	67220000.00	0
6	3201011	SSK	0	0	0
7	3201012	MID DAY MEAL	0	0	0
8	3201013	IPP VIII / CUDP III	0	0	0
9	3201015	13 FINANCE COMMISSION	0	0	0

		GRANT			
10	3201052	PULSE POLIO	503278.00	503278.00	0
11	3202004	PENSION RELIEF GRANT	0	0	0
12	3202006	OTHER SPECIFIC PURPOSE GRANTS	124484281.00	124484281.00	0
13	3202007	SFC	9614750.00	9614750.00	0
14	3202008	URBAN WAGE EMPLOYMENT GENERATION	41840000.00	41840000.00	0
15	3202010	WATER LOGGING / ROAD REPAIR	0	0	0
16	3202053	P.W.D.WORKS	0	0	0
17	3202055	SC/ST STUDENT GRANT	0	5000.00	5000.00
18	3202056	REHABILITATION FROM SDO	0	0	0
19	3202059	STIPEND TO UNCLEANED OCCUPATION	0	0	0
20	3202063	GRANTS FOR TAXES ON VEHICLES (EMERGENT ROAD REPAIR & MAINT)	0	0	0
21	3203001	FUND FROM GOVT.AGENCIES	0	0	0
22	3201017	BSUP	0	0	0
23	3411001	MPLADS FUND	4559442.00	4559442.00	0
24	3411002	BEUP FUND	6419557.00	6419557.00	0
	TOTAL		255012617.00	255017617.00	5000.00

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 2015-16 from the Cash Book, Receipts & payment Accounts, Annual Budget and various Appropriation Registers (of Grants and contributions for specific purpose).

Current Year Income (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
A	Revenue Receipts (1+2+3)	291620251 .00	ANNEXTURE-1 (INCOME DETAILS)
1	Own source revenue(x+y)	28509324 .00	
x	Tax Revenue	6459296 .00	
i)	Property tax	6219000.00	
ii)	Other tax (levied and collected by municipal body)	240296.00	
y	Non Tax Revenue	22050028.00	
i)	Fees & fines	14337800.00	
ii)	User Charges	5452403 .00	
iii)	Other non-tax revenue (levied and collected by municipal body)	2259825.00	
	Total Own Source Revenue (x+y)	28509324 .00	
2	Other Revenue Receipts		
i)	Income from interest/investments	0	
ii)	Other Revenue income	0	
	Total of Other Revenue Receipts	0	
3	Transfer Grant & Assigned Revenue	263110927.00	
i)	State Assigned Revenue	11485045.00	
ii)	State Finance Commission (SFC) Grants/Devolution	9614750.00	
iii)	Octroi compensation	0	
iv)	Other State Government Transfers	100618886	
v)	Central Finance Commission (CFC) Grant	40960000	
vi)	Other Central Government Transfers	100432246	
vii)	Others		
B	Capital Receipts	203706896.00	ANNEXTURE-1 (INCOME

		DETAILS}	
	Sale of Municipal Fixed Assets (If any)		
	Loans (from State Govt. or Banks etc.)		
	State Capital Account Grant (under State Schemes etc.)	124484281.00	
	Central Capital Account Grant (under Central Schemes etc.)	79222615.00	
	Other Capital Receipts		
	Total of Capital Receipts	203706896.00	
	Total Receipts of the ULB for the year 2015-16 (A+B)	495327147.00	ANNEXTURE-1 (INCOME DETAILS)

5.16 Current year Expenditure (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
	Revenue Expenditure (A)	232085930.00	Annexure-3(expenditure details)
i)	Establishment Expenditure	41518070.00	
ii)	Operation and Maintenance	108035781.00	
iii)	Interest on Loan paid during the year	2245.00	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	82509834.00	
	Total revenue expenditure	232085930.00	Annexure-3(expenditure details)
	Capital Expenditure (B)		
i)	All developmental works under Central/State specific schemes	194523036.00	
ii)	Loan Repayments (Principal Amount)		
iii)	Other Capital expenditure	1897444.00	
	Total Capital Expenditure	196420480.00	
	Total Expenditure [A+B]	428506410.00	Annexure-2(expenditure details)

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: 30th August , 2017



Sanjeeb Singha, Partner
(M. No. -066924)

For S. K. Pal & Co.
Chartered Accountants

Annexure -1 Income Details

A		Revenue Receipts (1+2+3)			
Code (if AFS is completed)	Property Tax	2014-15 (Actuals)	2015-16 (Actuals)	2016-17 (Actuals)	
1	Revenue Receipts (1+2+3)				
a) i)	Collection of Property tax :				
431	Against Arrear Demand	1492000.00	1933000.00	3221000.00	
431	Against Current Demand	4476000.00	4286000.00	4057000.00	
		5968000.00	6219000.00	7278000.00	
	other Tax (If any)	2014-15 (Actuals)	2015-16 (Actuals)	2016-17 (Actuals)	
a) ii)	Collection of other tax :				
431	Against Arrear Demand				
431	Against Current Demand				
11010	<i>Pilgrimage tax</i>	0.00			
11011	<i>Advertisement tax</i>	143620.00	110210.00	109250.00	
11012	<i>Octroi and toll</i>	0.00			
	<i>Water tax on commercial building</i>	116171.00	130086.00	349872.00	
	<i>other tax</i>	10000.00			
		269791.00	240296.00	459122.00	
b)	Code (if AFS is completed)	Non-tax revenue (levied and collected by municipal body)	2014-15 (Actuals)	2015-16 (Actuals)	2016-17 (Actuals)
	i) Fees & fines				
14010	Empanelment and Registration Charges	1396636.00	1973410.00	2373102.00	
14011	Licensing Fees	302941.00	98900.00	184579.00	
14012	Fees for Grant of Permit	1219273.00	982140.00	1720070.00	
14013	Fees for Certificate or Extract	19672.00	35280.00	284731.00	
14014	Development Charges	5945185.00	5544525.00	7803282.00	
14015	Regularization Fees	0.00	0.00	0.00	
14020	Penalties and Fines	0.00	0.00	0.00	
14040	Other Fees	4905394.00	5579545.00	8177072.00	
14060	Entry Fees	133800.00	124000.00	30000.00	
		13922901.00	14337800.00	20572836.00	
	ii) User Charges				
14050	User Charges	155958.00	251104.00	201104.00	
14070	<i>Service/Administrative Charges</i>	5149380.00	5190899.00	2659145.00	
14080	Other Charges	22600.00	10400.00	3200.00	
		5327938.00	5452403.00	2863449.00	
	iii) Other non-tax revenue (levied and collected by municipal body)	2014-15 (Actuals)	2015-16 (Actuals)	2016-17 (Actuals)	
13020	<i>Rent From Civic Amenities</i>	382400.00	265500.00	311400.00	
13030	<i>Rent from office Buildings</i>	0.00			
13030	13040 <i>Rent from Guest Houses</i>	0.00	91200.00	135400.00	
13040	13080 <i>Rent from lease of Lands</i>	133300.00	858672.00	634467.00	
15010	<i>Other Rents</i>	0.00	114167.00	0.00	
15011	<i>Sale of Products</i>	480233.00	662046.00	402130.00	
15012	<i>Sale of Forms and Publications</i>	0.00			

	15030	Sale of Stores and Spares	0.00		
	15040	Sale of Others	0.00		
15040	15041	Hire Charges for Vehicles	178100.00	268240.00	189090.00
			1174033.00	2259825.00	1672487.00
	2	Other Revenue Receipts			
	a)	Income from interest/investments			
1701001		Interest from fixed Deposits	0	0	0
1701002		Interest on Government deposits	0	0	0
1701003		Interest on Post office deposits	0	0	0
			0	0	0
	b)	Other Income (revenue recognition of Grants)	2014-15 (Actuals)	2015-16 (Actuals)	2016-17 (Actuals)
1601001		SALARY GRANT	6247666.00	5733996.00	6393335.00
1601002		D.A. SUBVENTION GRANT	4168033.00	4300740.00	5272584.00
1601005		FIXED GRANT	23045000.00	26591000.00	28781006.00
1601010		FAMILY WELFARE GRANTS	0.00	300.00	0.00
1601017		GRANTS FOR ANY OTHER PURPOSE	164355100.00	22153150.00	235973.00
1601011		CENSUS GRANT	348767.00		
1601021		SSP GRANT	637000.00		243000.00
1604001		CONTRIBUTION TOWARDS FIXED ASSETS	41046512.97		
	3	Transfer/ Grants/ Assigned Revenue	2014-15 (Actuals)	2015-16 (Actuals)	2016-17 (Actuals)
	a)	State Assigned Revenue			
1201001		Entertainment tax	7161000.00	10825000.00	10682559.00
1201002		Duty on Transfer of Properties	0.00		
1201003		Motor vehicle tax	2945534.00	0.00	0.00
1201004		Taxes on Trades, Professions & Callings	457975.00	660045.00	702759.00
			10564509.00	11485045.00	11385318.00
	b)	State Finance Commission (SFC) Grants/Devolution			
3202007		SFC	19229500	9614750.00	31149750.00
	c)	Octroi compensation			
	d)	Other State Government Transfers			
3202001		Salary Grant	6247666.00	5733996.00	6393335.00
3202002		D.A. subvention Grant	4168033.00	4300740.00	5272584.00
3202003		A.D.A. Subvention Grant			
3202004		Pension relief Grant	24728.00		117250.00
3202005		Revenue Deficit Grant			
3202006		Other Specific Purpose Grants		22153150	235973.00
3202011		Fixed Grant	23045000.00	26591000	28781006.00
3202008		Urban Wage Employment Generation	6624109.00	41840000.00	28918500.00
3202010		Water Logging / Road Repair			
3202013		Somobyathi			1560000.00
3202014		Swasthya Sathi			8638.00
3202017		Assistant to weaker section			
			40109536.00	100618886.00	71287286.00
	e)	Central Finance Commission (CFC) Grant	0.00	0	0
3201015		13th FC	44819313.00		
3201026		14th FC	0.00	40960000	89300171
			44819313.00	40960000	89300171

	f)	Other Central Government Transfers	2014-15 (Actuals)	2015-16 (Actuals)	2016-17 (Actuals)
	3201004	NOAPS	13819099.00	96863246	87891549.00
	3201005	BMS	0.00		
	3201006	NFBS	0.00		
	3201007	JNNURM			
	3201010	Janani Suraksha Yojana	549250.00		
	3201011	SSK	18100.00		81000.00
	3201012	Mid-day Meal	549312.00		48795639.00
	3201013	IPP-VIII / CUDP - III	2026743.00		
	3201019	NATIONAL URBAN LIVELIHOOD MISSION (NULM)	0.00	3569000	3799314.00
	3201027	NFSA	0.00		
			16962504.00	100432246	140567502.00
	e)	Other Income	2014-15 (Actuals)	2015-16 (Actuals)	2016-17 (Actuals)
		IF any			
	B)	Capital Receipts			
	1	Sale of Municipal Land			
	2	Loans (from State Govt. or Banks etc.)			
	330	Loans from Central Government (if Any)			
	331	Loans from State Government (if Any)			
		Other Loans (if Any)	0	0	0
	3	State Capital Account Grant (under State Schemes etc.)	2014-15 (Actuals)	2015-16 (Actuals)	2016-17 (Actuals)
	3202012	Scheme of Housing For The Urban Poor			
	3202015	Green City Mission Grant			
	3202016	Karmarth Grant			
	3202009	BMS			
	3202006	Other Specific Purpose Grants	24502825.00	124484281	121534621
			24502825.00	124484281	121534621
	4	Central Capital Account Grant (under Central Schemes etc.)	2014-15 (Actuals)	2015-16 (Actuals)	2016-17 (Actuals)
	3201003	NSDP Grant	116780.00		
		BMS			
		Other Central Government Grants (HEALTH FUND)	6700551.00	7362995.00	10793958.00
		NATIONAL URBAN LIVELIHOOD MISSION (NULM)			
		NATIONAL URBAN HEALTH MISSION (NUHM)		2377120.00	11328560.00
		PRADHAN MANTRI AWAS YOJANA (PMAY)			
		HOUSING FOR ALL (HFA) (URBAN)		67220000.00	152093000.00
		ATAL MISSION FOR REJUVENATION AND URBAN TRANSFORMATION (AMRUT)		2262500.00	871881.00
		SWACHH BHARAT MISSION (SBM)			7655461.00
		Integrated Housing and Slum Development Project (IHSDP)			
		BADP (Border Area Dev. Project)			
			6817331.00	79222615.00	182742860.00
	5	Other Capital Receipts	2014-15 (Actuals)	2015-16 (Actuals)	2016-17 (Actuals)
			0	0	0

Enexture - 2 : Expenditure

Revenue Expenditure				
1.1	Establishment and Salaries (All Departments-regular and contractual)			
Code (if AFS is completed)	Establishment and Salaries (All Departments-regular and contractual)	2014-15 (Actuals)	2015-16 (Actuals)	2016-17 (Actuals)
21010	Salaries, Wages and Bonus	19670574.00	22906600.00	35174184.00
21020	Benefits and Allowances	774878.00	4095551.00	7751694.00
21030	Pension	3368453.00	4858830.00	4834468.00
21040	Other Terminal and Retirement Benefits	999951.00	2278504.00	699408.00
		24813856.00	34139485.00	48459754.00
220	Administrative Expenses	2120288.05	7378585	13516279
		26934144.05	41518070.00	61976033.00
1.2	Operation and Maintenance (O&M)			
Code (if AFS is completed)	Operation and Maintenance	2014-15 (Actuals)	2015-16 (Actuals)	2016-17 (Actuals)
23010	Power and Fuel	20693274.00	15134371.00	6270681.00
23020	Bulk Purchases	0.00	0.00	0.00
23030	Consumption of Stores	4837998.00	4475562.00	5953493.00
23040	Hire-Charges	448770.00	800515.00	1132495.00
23041	Assets	0.00	0.00	0.00
23050	Repair and Maintenance -Infrastructure Assets	35217409.00	48671321.00	75096674.00
23051	Repair and Maintenance -Civic Amenities	142589.00	224837.00	740658.00
23052	Repair and Maintenance -Buildings	143308.00	1150892.00	999208.00
23053	Repair and Maintenance -Vehicles	51211.00	98647.00	367564.00
23059	Repair and Maintenance -Others	1105212.00	868234.00	106576.00
23080	Other operating and Maintenance expenses	13781488.00	36631402.00	31501775.00
		76421259.00	108055781.00	122169124.00
1.3	Loan repayment (Interest payments)			
Code (if AFS is completed)	Interest and Finance Charges	2014-15 (Actuals)	2015-16 (Actuals)	2016-17 (Actuals)
24010	Interest on Loans from the Central Government			
24020	Interest on Loans from the State Government			
24030	associations			
24040	Interest on Loans from International Agencies			
24050	Interest on Loans from Banks and other Financial Institutions			
24060	Other Interest			
24070	Bank Charges	7361.12	2245.00	638.00
24080	Other Finance Expenses			
		7361.12	2245.00	638.00
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	2014-15 (Actuals)	2015-16 (Actuals)	2016-17 (Actuals)
2502001	Expenditure on Welfare of Women	48460400.00	44952200.00	34199400.00
2502002	Expenditure on Welfare of Children	0.00		
2502003	Expenditure on Welfare of Aged	40956700.00	33785200.00	26540200.00
2502004	Expenditure on Welfare of Handicapped	3221400.00	2387400.00	1972000.00
2502005	Expenditure on Welfare of SC/ST/OBC	223620.00		
2502006	Welfare Expenditure for Minority Group			34000.00

2502007	Welfare Expenditure for Adolescent			
2502008	Welfare Expenditure for Youth			
2502009	Incentive to agency working for the welfare of the poor			
2502010	Literal and visual documentation for welfare of the poor			
2502011	Expenditure in connection with Flood Relief		100000.00	
2502012	Miscellaneous Programme Expenses	1932271.00	1285034.00	4433691.00
2502013	Scholarships and Stipends			
2502014	Matching grant			
2502015	Miscellaneous Expenditure against donation of Assets/Funds			
2502016	Expenditure in connection with Somobyathi			
2502017	Expenditure in connection with Swasthya Sathi			
		94794391.00	82509834.00	67179291.00

	Capital Expenditure:	489961278.00	389046072.00	419622628.00
2.1	All developmental works under Central/State specific schemes			
41010 to 41080	All Assets created out of Grant	122340374.00	194523036.00	140648314.00
4701001	HFA			69163000.00
		122340374.00	194523036.00	209811314.00
412	All capital WIPs out of Grant funds	61470078.00		
		183810452.00		
2.2	Loan Repayments (Principal Amount)			
330	Loans from Central Government (if Any)			
331	Loans from State Government (if Any)			
	Other Loans (if Any)			
		0.00	0.00	0.00
2.3	Other Capital expenditure			
41010 to 41080	All Assets created out of Own fund	1883666.00	1897444.00	2062637.00
		0	0	0
412	All capital WIPs out of own fund	117386.00		
		0	0	0
		2001052.00	0	0

