

To
The Chairman
Uluberia Municipality

Sub: Internal Audit Report for the F.Y. 2016-17 of Uluberia Municipality

Ref: Your Appointment Letter Vide Memo No- UM/4899, Dated-25.09.2017

Sir,

In terms of your above appointment letter vide Memo No- **UM/4899, DATED-25.09.2017** 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 2016-17.

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

28/03/2018



A. GENERAL ORGANISATIONAL INFORMATION

Name of the ULB : Uluberia Municipality

No. Of Wards of the ULB : 32

Name the Chairman
For the F.Y. 2016-17 : Sri Debasis Ghose.

Name of the Vice Chairman:
1) During FY under Audit : Smt.Nazima Khan .
2) Present Vice 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 01.04.2016 to 31.03.2017

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 2016-17.
2. Present status of preparation of Pending AFS by ULB -
 - a) Receipts entry made up to 27.03.2018.
 - b) Contra entry made up to 27.03.2018.
 - c) Payments entry made up to 27.03.2018.
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 2016-17 to ULB webpage for disclosure.



C. PENDING 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: 2016-17.
- 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 2015-16 has been completed by ULB in the month of August 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 L/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

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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 31.03.17 as per following table:

Sl No.	Accounting code as per software	ACCOUNT NO	BANK NAME	PURPOSE	Balance as per Cash book as on 31.03.2017
1	4501001			CASH-IN -HAND	5,94,626.00
2	4502151	11245220186	STATE BANK OF INDIA	OWN FUND	(-) 17,21,775.00
3	4502152	30457717548	STATE BANK OF INDIA	PENSIONARY BENEFITS	6,20,183.00
4	4502153	32041431001	STATE BANK OF INDIA	OWN SOURCE	37,85,678.50
5	4502154	32041429762	STATE BANK OF INDIA	OTHER THAN OWN SOURCE	36,02,349.00
6	4502451	1380577	POST OFFICE		16,250.28
7	4502501		TREASURY LOCAL FUND	LOCAL FUND	512,14,299.30
8	4504101	590902010002253	UNION BANK	CHAIRMAN'S RELIEF FUND	3,15,410.00
9	4504102	590902010004051	UNION BANK	Earnest Money Deposit	9,72,920.69
10	4504103	31584925395	STATE BANK OF INDIA	CONSTRUCTION WORKERS' WELFARE CESS	5,43,964.00
11	4504104	9750110009888	UCO BANK	SECURITY DEPOSIT	1,75,466.00
12	4504105	3161004034	CENTRAL BANK OF INDIA	CENSUS	(-) 7,17,283.00
13	4504106	3161005436	CENTRAL BANK OF INDIA	WATER SUPPLY	(-) 3,90,793.00
14	4504107	32136164151	STATE BANK OF INDIA	RESERVE FUND	12,43,511.00
15	4504108	32388502660	STATE BANK OF INDIA	URBAN WAGE EMPLOYMENT	25,214.00
16	4504109	235	PUNJAB & SIND BANK	WATER TREATMENT PLANT	5,18,137.00
17	4504110	590902010009275	UNION BANK	16TH LOK SABHA MPLADS	(-) 13,40,417.01
18	4504251	11245220302	STATE BANK OF INDIA	KUSP	2,12,274.21
19	4504252	20824384275	ALLAHABAD BANK	MPLAD	
20	4504253	20824384286	ALLAHABAD BANK	H.D.FUND	(-) 34,20,132.00
21	4504254	5954	ALLAHABAD BANK	BSY	1,185.00
22	4504255	20824396100	ALLAHABAD BANK	CEP	54,026.00
23	4504256	4475/26	UCO BANK	NSAP	963,21,961.08
24	4504257	4823/28	UCO BANK	SJSRY	17,82,608.18
25	4504258	4160110016169	UCO BANK	HOUSING FOR URBAN POOR	8,119.00
26	4506101	30235408930	STATE BANK OF INDIA	BSUP	(-) 8,81,264.00
27	4506102	982010108395	UNITED BANK	12TH FCA	8,18,716.00
28	4506103	590902010003474	UNION BANK	MSDP PH-2	18,914.00
29	4506104	100050196	STATE BANK OF INDIA		

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					7,362.27
30	4506105	408910110001120	BANK OF INDIA	RAY	(-) 6,56,502.00
31	4506106	1583010113328	UNITED BANK	14TH FC	369,08,810.00
32	4506201	397901010034075	UNION BANK	BSUP	319,95,044.00
33	4506203	23781450000013	HDFC BANK	U.W.EMPLOYMENT	(-) 19,813.00
34	4506204	915010031468297	AXIS BANK	PIPELINE(PH-II)JNNURM	50,06,417.00
35	4506205	915010031613325	AXIS BANK	U.M WATER SUPPLY	12,63,619.00
36	4506206	590902010009274	UNION BANK	NUHM	74,16,312.00
37	4506207	915010031434850	AXIS BANK	SCHEMATIC RESERVE FUND	19,48,226.00
38	4506208	915010044608282	AXIS BANK	HOUSING FOR ALL	94,93,416.00
39	4506209	916020003663358	AXIS BANK	AMRUT	241,38,056.00
40	4506210	915010044601805	AXIS BANK	SWACHH BHARAT MISSION	9,48,472.00
41	4506211	590902010009851	UNION BANK	NULM	49,64,534.00
42	4506212	916010063419741	AXIS BANK	MID DAY MEAL	367,53,534.00
43	4506213	50170005872476	BANDHAN BANK	PIPELINE(PH-II)JNNURM	300,00,000.00
44	4506215	916010044240902	AXIS BANK	BEUP	11,55,576.00

During course of Audit the ULB has prepared the Bank Reconciliation Statement for the financial year 2016-17. The ULB is maintaining 43 No's Bank Accounts including treasury Accounts and 1 No's Post Office Account .

- 1) No bank Account is un reconciled during the year 2016-17
- 2) Plenty No's of cheques have been issued by Uluberia Municipality which lost their validity Period to 31.03.2017 as per following list.

List of Un-cleared Cheques:

Year	Bank Name with A/c No	Cheque No & Date	Amount
2014-15	Union Bank (BSUP PH - II) A/c No. 397901010034075	Chq No. 001355 Dated 24/09/2014	2,340.00
2014-15	Union Bank (BSUP PH - II) A/c No. 397901010034075	Chq No. 001365 Dated 28/10/2014	2,340.00
2014-15	Union Bank (BSUP PH - II) A/c No. 397901010034075	Chq No. 001377 Dated 26/11/2014	2,340.00
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. 397901010034075	Chq No. 024765 Dated 20/03/2015	1,54,291.00
2014-15	Union Bank (BSUP PH - II) A/c No. 397901010034075	ENTRY WRONGLY DONE ON 20/03/15 BY P.V. NO-3518 NO	24,15,424.00
2014-15	Union Bank (BSUP PH - II) A/c No. 397901010034075	Chq No. 024768 Dated 23/03/2015	80,720.00
2014-15	Union Bank (BSUP PH - II) A/c No. 397901010034075	Chq No. 024766 Dated 20/03/2015	24,15,424.00
2014-15	Union Bank (BSUP PH - II) A/c No. 397901010034075	Chq No. 024770 Dated 23/03/2015	440.00
2014-15	Union Bank (BSUP PH - II) A/c No. 397901010034075	Chq No. 024772 Dated 26/03/2015	7,871.00
2014-15	Union Bank (BSUP PH - II) A/c No. 397901010034075	BSUP II TO RESERVE CH.NO. 001365 DT.28.10.14 FOR	2,340.00
2014-15	Union Bank (BSUP PH - II) A/c No. 397901010034075	BSUP II TO RESERVE CH.NO. 001377 DT.26.11.14 FOR	2,340.00



2014-15	Union Bank (BSUP PH - II) A/c No. 397901010034075	BSUP II TO RESERVE CH.NO. 001397 DT.19.12.14 FOR	2,340.00
2014-15	Union Bank (BSUP PH - II) A/c No. 397901010034075	Chq No. 023520 Dated 22/01/2015	2,340.00
2014-15	Union Bank (BSUP PH - II) A/c No. 397901010034075	UNION TO RESERVE CH.NO. 023544 DT. 23.02.15 FOR EP	2,340.00
2014-15	Union Bank (BSUP PH - II) A/c No. 397901010034075	Chq No. 024769 Dated 23/03/2015	2,340.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 585438 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 585439 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 585440 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591901 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591902 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591903 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591904 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591905 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591906 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591907 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591908 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591909 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591910 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591911 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591912 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591913 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591914 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591915 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591916 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591917 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591918 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591919 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591920 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591921 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591922 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591923 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591924 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591925 Dated 26/03/2015	40,000.00



2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591926 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591927 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591928 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591929 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591930 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591931 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591932 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591933 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591934 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591935 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591936 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591937 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591931 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591939 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591940 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591941 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591942 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591943 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591944 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591945 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591946 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591947 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 591948 Dated 26/03/2015	40,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 596617 Dated 01/07/2014	1,200.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 596617 Dated 01/07/2014	3,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 596606 Dated 29/05/2014	4,000.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 596606 Dated 29/05/2014	4,500.00
2014-15	UCO Bank - NSAP, A/C No. - 09750100004475	Chq No. 596603 Dated 29/05/2014	2,400.00
2014-15	Union Bank - Majherati Branch A/c No. - 590902010004051	Chq No. 048029 Dated 18/11/2013-	14,80,147.00
2014-15	Union Bank - Majherati Branch A/c No. - 590902010004051	Chq No. 046968 Dated 10/09/2014	5,000.00
2014-15	United Bank of india(12th finance) - A/C NO. 0982010108395	PV No. 1171, Dated - 27.06.2009	19,721.00
2014-15	United Bank of india(12th finance) - A/C NO. 0982010108395	PV No. 1179, Dated - 27.06.2009	19,078.00



2014-15	United Bank of India(12th finance) - A/C NO. 0982010108395	PV No. 1172, Dated - 27.06.2009	19,912.00
2014-15	United Bank of India(12th finance) - A/C NO. 0982010108395	PV No. 1201, Dated - 03.07.2009	35,939.00
2014-15	United Bank of India(12th finance) - A/C NO. 0982010108395	Ch no-647692, dated-,17.05.2014	44,175.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 947534 Dated 07/08/2013	2,673.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 338128 Dated 09/09/2013	2,000.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 338131 Dated 09/09/2013	6,650.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 473378 Dated 07/12/2013	1,657.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 473459 Dated 14/02/2014	4,000.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 473457 Dated 14/02/2014	4,000.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 038848 Dated 26/02/2014	3,54,362.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 984767 Dated 26/02/2014	1,297.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 984798 Dated 20/03/2014	1,64,343.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 984802 Dated 20/03/2014	16,800.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 984798 Dated 20/03/2014	1,73,937.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 984802 Dated 20/03/2014	5,700.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 984802 Dated 20/03/2014	600.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 984810 Dated 25/03/2014	6,952.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 984810 Dated 25/03/2014	7,260.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 984810 Dated 25/03/2014	29,614.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 984816 Dated 28/03/2014	2,625.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 646167 Dated 14/05/2014	61,874.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 817435 Dated 07/07/2014	9,890.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	CH. REFUND FROM OWN FUND CV-594 DT. 4.09.14 FOR I	5,798.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 334134 Dated 08/09/2014	29,537.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	CL.WORK CH.NO. 334156 DT. 26.09.14	2,19,758.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	GEN. EPF + 9/14 CH.NO. 334152 DT. 24.09.14	26,580.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 334176 Dated 28/10/2014	9,573.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 334188 Dated 31/10/2014	99,561.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 334191 Dated 31/10/2014	1,320.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	WAGES 10/14 CH.NO. 334181 DT. 29.10.14	19,316.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 334213 Dated 27/11/2014	1,477.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 334213 Dated 27/11/2014	1,320.00



2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 334208 Dated 27/11/2014	29,460.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	OWN TO RESERVE CH.NO. 334178 DT. 28.10.14 FOR EPF	31,053.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	OWN TO RESERVE CH.NO. 334211 DT. 27.11.14 FOR EPF	9,699.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 219234 Dated 22/12/2014	5,764.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 219240 Dated 30/12/2014	12,627.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 055709 Dated 09/01/2015	24,138.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 219264 Dated 22/01/2015	30,060.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 219270 Dated 22/01/2015	1,320.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	SBI OWN TO RESERVE CH.NO. 219229 DT.20.12.14 FOR	30,060.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 219264 Dated 22/01/2015	12,795.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855331 Dated 31/01/2015	2,253.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855358 Dated 23/02/2015	3,815.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855379 Dated 12/03/2015	18,000.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	OWN TO RESERVE CH.NO. 023544 DT. 23.02.15 FOR EPF	10,145.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	OWN TO RESERVE CH.NO. 023544 DT. 23.02.15 FOR EPF	30,060.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855379 Dated 19/03/2015	3,791.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855380 Dated 19/03/2015	14,607.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855387 Dated 21/03/2015	30,520.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855395 Dated 21/03/2015	20,924.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855388 Dated 21/03/2015	30,060.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855391 Dated 21/03/2015	9,965.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855386 Dated 21/03/2015	2,41,195.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855389 Dated 21/03/2015	200.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855390 Dated 21/03/2015	75,359.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855392 Dated 21/03/2015	10,646.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855404 Dated 26/03/2015	2,256.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855401 Dated 26/03/2015	8,662.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855399 Dated 26/03/2015	8,662.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855406 Dated 26/03/2015	59,238.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855400 Dated 26/03/2015	8,316.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855402 Dated 26/03/2015	8,662.00
2014-15	State Bank Of India (Own Source) A/c No. 32041431001	Chq No. 855397 Dated 26/03/2015	15,444.00



2012-13	State Bank Of India (Own Source) A/c No. 32041431001	Dated:17/03/2012 , Cheque-557009	2,400.00
2014-15	:Central Bank Of India -Water Supply A/C NO. 3161005436	Chq No. 010728 Dated 24/09/2014	13,020.00
2014-15	:Central Bank Of India -Water Supply A/C NO. 3161005436	Chq No. 010730 Dated 28/10/2014	13,020.00
2014-15	:Central Bank Of India -Water Supply A/C NO. 3161005436	Chq No. 010732 Dated 27/11/2014	13,020.00
2014-15	:Central Bank Of India -Water Supply A/C NO. 3161005436	CBI(W/S) TO RESERVE CH.NO. 010730 DT.28.10.14 FOR	13,020.00
2014-15	:Central Bank Of India -Water Supply A/C NO. 3161005436	CBI(W/S) TO RESERVE CH.NO. 010732 DT.27.11.14	13,020.00
2014-15	:Central Bank Of India -Water Supply A/C NO. 3161005436	W/S TO RESERVE CH.NO. 010738 DT. 30.12.14 FOR EPF	13,020.00
2014-15	:Central Bank Of India -Water Supply A/C NO. 3161005436	Chq No. 017054 Dated 22/01/2015	13,020.00
2014-15	:Central Bank Of India -Water Supply A/C NO. 3161005436	W/S TO RESERVE CH.NO. 023544 DT. 23.02.15 FOR EPF	13,020.00
2014-15	:Central Bank Of India -Water Supply A/C NO. 3161005436	Chq No. 017056 Dated 19/03/2015	92,280.00
2014-15	:Central Bank Of India -Water Supply A/C NO. 3161005436	Chq No. 017059 Dated 19/03/2015	5,390.00
2014-15	Punjab & Sind Bank-Water treatment plant A/C NO. 235	Chq No. 649231 Dated 23/03/2015	4,15,417.00
2014-15	Punjab & Sind Bank-Water treatment plant A/C NO. 235	Chq No. 649232 Dated 23/03/2015	1,00,590.00
2014-15	SBI-(Other than own source) A/c No. 32041429762	Chq No. 401296 Dated 23/03/2015	698.00
2014-15	SBI-(Other than own source) A/c No. 32041429762	Chq No. 401297 Dated 23/03/2015	140.00
2014-15	SBI-(Other than own source) A/c No. 32041429762	Chq No. 401300 Dated 27/03/2015	2,420.00
2012-13	SBI-(Other than own source) A/c No. 32041429762	Ch No.946496 on 1/8/12	1,058.00
2012-13	SBI-(Other than own source) A/c No. 32041429762	Ch No.946495 on 3/8/12	15,000.00
2012-13	SBI-(Other than own source) A/c No. 32041429762	Ch No.756087 on 1/9/12	534.00
2014-15	State Bank Of India (Reserve Fund) A/c No. 32136164151	Chq No. 236987 Dated 27/03/2015	1,24,921.00
2014-15	State Bank Of India (Reserve Fund) A/c No. 32136164151	Chq No. 236988 Dated 27/03/2015	1,27,695.00
2014-15	State Bank Of India (Reserve Fund) A/c No. 32136164151	Chq No. 236989 Dated 27/03/2015	1,25,944.00
2014-15	State Bank Of India (Reserve Fund) A/c No. 32136164151	Chq No. 236990 Dated 27/03/2015	1,25,848.00
2014-15	State Bank Of India (Reserve Fund) A/c No. 32136164151	Chq No. 236991 Dated 27/03/2015	1,26,744.00
2014-15	State Bank Of India (Reserve Fund) A/c No. 32136164151	Chq No. 236980 Dated 08/09/2014	7,500.00
2014-15	State Bank Of India (Reserve Fund) A/c No. 32136164151	Chq No. 236980 Dated 08/09/2014	1,500.00
2014-15	State Bank Of India (Reserve Fund) A/c No. 32136164151	Chq No. 236979 Dated 08/09/2014	19,500.00
2014-15	State Bank Of India (Reserve Fund) A/c No. 32136164151	Chq No. 236979 Dated 08/09/2014	9,000.00
2014-15	State Bank Of India (Reserve Fund) A/c No. 32136164151	Chq No. 236982 Dated 24/09/2014	42,984.00
2014-15	State Bank Of India (Reserve Fund) A/c No. 32136164151	Chq No. 236981 Dated 24/09/2014	7,260.00
2014-15	UCO BANK - SJSRY, A/c No. - 4823/28	Chq No. 587106 Dated 23/03/2015	5,000.00
2014-15	SBI Uluberia BSUP A/c No. - 30235408930	Chq No. 023551 Dated 07/04/2014	5,53,953.00
2014-15	SBI Uluberia BSUP A/c No. - 30235408930	Chq No. 015200 Dated 07/04/2014	2,13,032.00



2014-15	SBI Uluberia BSUP A/c No. - 30235408930	Chq No. 023552 Dated 07/04/2014	1,72,817.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 043652 Dated 25/04/2013	28,523.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 043655 Dated 29/04/2013	31,779.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 043681 Dated 06/05/2013	11,438.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 045808 Dated 07/06/2013	53,330.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 045808 Dated 07/06/2013	51,958.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 046598 Dated 31/10/2013	2,90,466.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 046598 Dated 31/10/2013	49,639.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 046598 Dated 31/10/2013	36,976.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 017858 Dated 19/11/2013	20,000.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 048074 Dated 17/12/2013	21,339.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 049808 Dated 27/02/2014	15,93,523.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 984806 Dated 24/03/2014	12,448.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 984807 Dated 24/03/2014	7,154.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 984809 Dated 24/03/2014	10,805.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 984810 Dated 24/03/2014	16,305.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 984816 Dated 24/03/2014	37,027.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 984811 Dated 24/03/2014	6,153.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 984812 Dated 24/06/2014	10,453.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 984815 Dated 24/03/2014	14,516.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 050818 Dated 21/05/2014	5,166.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 050860 Dated 21/05/2014	4,494.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 050859 Dated 21/05/2014	899.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 051778 Dated 17/12/2014	260.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 051791 Dated 20/12/2014	28,940.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 051792 Dated 20/12/2014	1,07,455.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 051800 Dated 30/12/2014	72,151.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 055707 Dated 09/01/2015	24,138.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 055718 Dated 28/01/2015	2,17,607.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 055742 Dated 05/02/2015	40,044.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 055740 Dated 05/02/2015	29,280.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 055738 Dated 05/02/2015	38,435.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 055735 Dated 05/02/2015	5,539.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 055735 Dated 05/02/2015	46,192.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 055751 Dated 20/02/2015	6,48,229.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 055773 Dated 23/02/2015	3,470.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 055777 Dated 25/02/2015	1,76,875.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 055776 Dated 25/02/2015	15,423.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 055775 Dated 25/02/2015	49,754.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 057043 Dated 19/03/2015	1,65,175.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 057044 Dated 19/03/2015	1,02,820.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 057045 Dated 19/03/2015	15,645.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 057035 Dated 19/03/2015	6,49,492.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 057036 Dated 19/03/2015	2,41,907.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 057037 Dated 19/03/2015	6,110.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 057038 Dated 19/03/2015	13,349.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 057039 Dated 19/03/2015	290.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 057040 Dated 19/03/2015	60,971.00



2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 057041 Dated 19/03/2015	30,940.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 057042 Dated 19/03/2015	260.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 057051 Dated 20/03/2015	5,276.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 057048 Dated 20/03/2015	64,496.00
2014-15	TREASURY LOCAL FUND A/C NO. 8448	Chq No. 057052 Dated 21/03/2015	60,162.00
2014-15	Allahabad bank-MP LAD A/C	Ch no-39055, dated-31/12/14	29,883.00
2014-15	STATE BANK OF INDIA-CESS A/C	Chq No. 944583 , dated-23/03/15	73,464.00
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	A/c No.	CL Balance (Rs)
4502451	POST OFFICE-ULUBERIA	1380577	16,250.28
4504101	UNION BANK ULUBERIA-CHAIRMAN'S RELIEF FUND	590902010002253	(-)17,21,775.00
4504251	SBI. ULUBERIA KUSP FUND	11245220	2,12,274.21
4506104	SBI. BOWRIA	100050196	7,362.27

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. 5,72,17,000.00 and the current demand on property tax for the FY 2016-17 was Rs. 95,08,215.00 The total collection from Property tax during the FY 2016-17 was 67,49,368.00.

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 31.03.2017 are as follows:

Stores Items	Code	Opening Balance as on 01.04.16	Purchases during the period	Issued during the year	Closing Balance as on 31.03.2017
ENGINEERING STORE	4301002	1029,55,743.71	-	680,40,165.00	349,15,578.71
MEDICAL STORE	4301004	4,92,844.00	4,66,641.00	3,92,742.00	5,66,743.00
HEALTH STORE	4301005	41,794.00	-	23,460.00	18,334.00
STATIONARY STORE	4301006	1,63,254.00	5,57,864.00	5,19,830.00	2,01,288.00
SANITARY AND CONSERVANCY	4301010	24,160.00	-	8,620.00	15,540.00
WATER SUPPLY STORE	4301011	30,27,029.00	16,64,500.00	41,46,280.00	5,45,249.00
ELECTRICITY STORE	4301012	14,08,080.00	-	11,03,480.00	3,04,600.00
TOTAL		1081,12,904.71	26,89,005.00	742,34,577.00	365,67,332.71

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 [2016-17]:

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 31.03.2017. The said comparison is as follows:

Particulars	For the Year 2016-17 as per Accounting Software
Opening Balance of Advance	140,77,812.46
Add: Addition during the year	15,67,461.00
Total	156,45,273.46
Less: Adjusted During the year	41,65,826.00
Closing Balance of Advance	114,79,447.46

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 31.03.2017 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 2016-17 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 2016-17
Opening Balance of Investment	50,687.50
Add: Addition during the year	-
Add: Interest Earned during the year	-
Total	50,687.50
Less: Matured During the year	-
Closing Balance of Investment	50,687.50



The investment own fund amounting to Rs.50,687.00 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 carrying out an 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 31.03.2017 is as follows:

Treasury GPF (4218005)

Particulars	For the Year 2016-17
Opening Balance of Investment	76,08,221.00
Add: Addition during the year plus Interest Earned during the year	29,95,264.00
Total	106,03,485.00
Less: Matured During the year	24,60,526.00
Closing Balance of Investment	81,42,959.00

D6. Loan (Secured/ Unsecured Loan)

Balance of Un-secured Loan (3318001)

Particulars	For the Year 2016-17
Opening Balance of Loan(Secured/ Unsecured loan)	2,67,000.00
Add: Addition during the year(If any)	-
Add: Interest on Loan(Secured/ Unsecured loan)	-
Total	2,67,000.00
Less: Repayment (if any) During the year	-
Closing Balance of Loan (Secured/ Unsecured loan)	2,67,000.00

The unsecured loan amounting to Rs.2.67.000.00 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 the Budget of the ULB:

E1: Expenditure Budget Vs Actual Expenditure of the ULB for the year 2016-17 Rs (Crores)

Year	Items	Budgeted Expenditure	Actual Expenditure	Saving (+) / Excess(-)
2016-17	Revenue (excluding Depreciation)	25.23	24.58	0.65
	Capital	41.88	14.42	27.46

E2: Budgeted Receipt Vs Actual Receipt of the ULB for the year 2016-17 Rs (Crores)

Year	Items	Budgeted Receipts	Actual Receipts	Deviation
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2016-17	Own Source plus Assigned Revenue	49.24	44.17	5.07
2016-17	Government Grant (State / Central)	48.05	20.19	27.86

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 2016-17 as per following table:

Name of Assets	OUT of Grant Fund (Rs.)	OUT of Municipal Fund (Rs.)	Total (Rs.)
Land			
Buildings	163,44,581.00		163,44,581.00
Statues and valuable works of art and Antiquities			-
Parks and Playgrounds			-
Roads and Bridges			-
Concreat Road	502,79,549.00		502,79,549.00
Bitumin Road	18,36,421.00		18,36,421.00
Road & Pavement Others	47,56,204.00		47,56,204.00
BRIDGE	-		-
CULVERT	18,44,999.00		18,44,999.00
Guard wall	57,28,306.00		57,28,306.00
Sewerage and drainage			-
Strom water Drain	80,151.00		80,151.00
Drain-Open	135,32,642.00		135,32,642.00
Drain -Close	182,34,374.00		182,34,374.00
Water ways			-
WATER Pipelines	91,01,204.00		91,01,204.00
Deep Tube Well			-
Water Tank			-
Bore well			-
Reserver			-
Sinking & Resinking of Tubewell	9,18,675.00		9,18,675.00
MOVABLE ASSETS			-
Furniture & Fittings			-



Electrical Appliances	1,24,507.00		1,24,507.00
Transformer			
VEHICLE	136,00,423.00		136,00,423.00
PLANT & MACHINERY			
Office & Other EQ	14,16,669.00		14,16,669.00
Other Assets	63,84,320.00		63,84,320.00
TOTAL	1441,83,025.00		1441,83,025.00

G. Receipts of Government Grants & Deposit works during the FY 2016-17:

We have also verified the receipts of Government Grant FY 2016-17 from concerned Appropriation registers:

Total Receipts of Grant during the FY 2016-17 were as follows:

SLNO	Name of the Grant	As per Accounting Software Register (Rs)	As per Appropriation Register (Rs)	Remarks (If Any)
1	SJSRY	9,54,000.00	9,54,000.00	
2	JNNURM	266,17,000.00	266,17,000.00	
3	Motor Vehicle Tax	10,97,185.00	10,97,185.00	
4	Trade and Profession	7,02,759.00	7,02,759.00	
5	Entertainment Tax	106,82,559.00	106,82,559.00	
6	14th FINANCE COMMISSION GRANT	893,00,171.00	893,00,171.00	
7	IGNOAPS	915,07,949.00	915,07,949.00	
8	AMRUT	8,71,881.00	8,71,881.00	
9	NUHM	113,28,560.00	113,28,560.00	
10	Salary Grant	63,93,335.00	63,93,335.00	
11	MID DAY MEAL	460,40,776.00	460,40,776.00	
12	Pension relief Grant	1,17,250.00	1,17,250.00	
13	Other Specific Purpose Grants	1176,64,521.00	1176,64,521.00	
14	3rd SFC	311,49,750.00	311,49,750.00	
15	Fixed Grant	287,81,006.00	287,81,006.00	
16	Urban Wage Employment Generation	289,18,500.00	289,18,500.00	
17	NULM	37,99,314.00	37,99,314.00	
18	SOMOBYATHI	15,60,000.00	15,60,000.00	
19	SBM	75,42,440.00	75,42,440.00	
20	HFA-PMAY	1501,53,456.00	1501,53,456.00	
21	BEUP	16,47,654.00	16,47,654.00	
	TOTAL	6568,30,066.00	6568,30,066.00	



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 2016-17 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)	37,60,36,124.00	As per Annexure -1
1	Own source Revenue(x+y)	3,23,44,693.00	
x	Tax Revenue	72,36,370.00	
i)	Property tax	67,49,268.00	
ii)	Other tax (levied and collected by municipal body)	4,87,102.00	
y	Non Tax Revenue	2,51,08,323.00	
i)	Fees & fines	2,05,73,486.00	
ii)	User Charges	28,62,702.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	16,72,135.00	
	Total Own Source Revenue (x+y)	3,23,44,693.00	
2	Other Revenue Receipts	-	As per Annexure -1
i)	Income from interest/investments	-	
ii)	Other Revenue income	-	
	Total of Other Revenue Receipts	-	
3	Transfer Grant & Assigned Revenue	34,36,91,431.00	As per Annexure -1
i)	State Assigned Revenue	1,13,85,050.00	
ii)	State Finance Commission (SFC) Grants/Devolution	3,11,49,650.00	
iii)	Octroi compensation		
iv)	Other State Government Transfers	7,12,88,130.00	
v)	Central Finance Commission (CFC) Grant	8,93,00,171.00	
vi)	Other Central Government Transfers	14,05,68,430.00	
vii)	Others	-	
B	Capital Receipts	30,42,77,650.00	As per Annexure -1
	Sale of Municipal Fixed Assets (If any)	-	
	Loans (from State Govt. or Banks etc.)	-	
	State Capital Account Grant (under State Schemes etc.)	12,15,34,750.00	
	Central Capital Account Grant (under Central Schemes etc.)	18,27,42,900.00	
	Other Capital Receipts	-	



Total of Capital Receipts	30,42,77,650.00
Total Receipts of the ULB for the year 2016-17 (A+B)	<u>68,03,13,774.00</u>

Current year Expenditure (Revenue & Capital)

SL. NO.	HEAD OF EXPENDITURE	AMOUNT (Rs.)	Remarks
	Revenue Expenditure (A)	2458,40,095.00	As per Annexure -2
i)	Establishment Expenditure	484,59,754.00	
ii)	Operation and Maintenance	1221,41,924.00	
iii)	Interest on Loan paid during the year	-	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	752,38,417.00	
	Total Revenue Expenditure	2458,40,095.00	As per Annexure -2
	Capital Expenditure (B)	1441,83,025.00	
i)	All developmental works under Central/State specific schemes	1441,83,025.00	
ii)	Loan Repayments (Principal Amount)	-	
iii)	Other Capital expenditure	-	
	Total Capital Expenditure	1441,83,025.00	As per Annexure -2
	Total Expenditure [A+B]	3900,23,120.00	

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

Place: Kolkata

Dated: 28th March, 2018

For B. KAR & ASSOCIATES.

Chartered Accountants

F.R.N. 327348E



CA Biswarup Kar, Proprietor

(M. No. - 068672)