

Internal Audit Report

The Internal Audit of **Rajpur – Sonarpur Municipality (ULB)** for the period from 01.04. 2015 to 31.03.2016 has been conducted by us as per West Bengal Municipal Act and Rules framed there under from 05.07.2017 to 25.07.2017.

The objective of the Internal audit is to assess whether the financial statements have been maintained by the ULB in proper manner as prescribed by West Bengal Municipal Act,1993 and rules framed there under, so as to evaluate the internal control system for better utilisation of Assets of the ULB, better management of the resources and risk, proper accountability, transparency as well as improved municipal Governance, as a whole. The objective of Internal Audit also include evaluation of the Internal Control System of the ULB effectively and its improvement in a structured manner.

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 Act and rules framed there under.

We have conducted our audit in accordance with auditing standards generally accepted in India

During the course of our audit we have interacted with various departments as mentioned below.

- 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) Water Supply Department
- 9) Property Tax Department



41. GENERAL INFORMATION

Name of the ULB: RAJPUR – SONARPUR MUNICIPALITY

No. Of Wards of the ULB: 35

Area of the ULB: 49.25 Sq Km

Name the Chairman/

Chairperson/Administrator/

Board Administration for the year 2015 -16.

- 1) Admiistrator : Sri Partha Acharyya (From 18/07/2014 to till date)
- 2) Present Chairman : Dr. Pallab Das

Name of the Vice Chairman:

- 1) Present Vice-Chairman : Smt. Santa Sarkar

Name of the Executive Officer:

- 1) Present Executive Officer : Sri Sukumar Das (From 23/12/2015 to till date)

Name of the Finance Officer:

- 1) Present Finance Officer : Sri Sujit Kayal (From 05/03/2014 to till date)

Address of the ULB : Rajpur – Sonarpur Municipality ,P.O. – Harinavi, Dist. – South 24 Parganas, Kolkata-700148

42. Comparison of Revenue Incomes between 2014-15 and 2015-16

1. Revenue Income :

Major Head code of Revenue	Head of Income	Schedule of Income &Expenditure A/c(Rs)	Amount (Rs) 2014-15(Rs)	Amount (Rs) 2015-16(Rs)	Increase (I) / Decrease(D) in revenue in come (Rs)	% Increase / Decrease in revenue in come
110	TAX REVENUE ITEMS	I – 1	57,80,283.76	48,63,329.19	9,16,954.57(D)	15.86%
120	ASSIGNED REVENUES AND COMPENSATIONS	I – 2	191,94,721.00	2,83,26,110.00	91,31,389.00(I)	47.57%
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	I – 3	23,90,978.00	30,91,484.25	7,00,506.25(I)	29.30%
140	FEES AND USER CHARGES	I – 4	268,228,542.86	16,98,41,879.13	9,83,86,663.73 (D)	36.68%
150	SALE AND HIRE CHARGES	I – 5	14,84,760.51	15,84,788.00	1,00,027.49(I)	6.74%
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I - 6	771,18,037.75	9,18,61,444.00	1,47,43,406.25 (I)	19.12%
170	INCOME FROM INVESTMENTS	I-7	0.00	26.76	-	-
171	INTEREST EARNED	I-8	241,24,434.19	2,09,41,515.11	31,82,919.08(D)	13.19%
180	OTHER INCOME	I-9	34,59,388.00	57,85,938.70	23,26,550.70(I)	67.25%



2. Comparison of Revenue Expenses between 2014-2015 and 2015-16

Major Head Code of Revenue	Head of Income	Schedule of Income & Expenditure A/c(Rs)	Amount (Rs) 2014-15(Rs)	Amount (Rs) 2015-16(Rs)	Increase(I) / Decrease(D) in revenue in come (Rs)	% Increase / Decrease in revenue in come
220	ESTABLISHMENT EXPENSES	I -10	7,72,47,665.00	5,29,63,894.00	2,42,83,771.00(D)	31.44%
220	ADMINISTRATIVE EXPENSES	I -11	10,18,11,797.00	117,436,848.91	1,56,25,051.91(I)	15.35%
230	OPERATION AND MAINTENANCE	I -12	9,08,10,018.00	6,22,54,572.00	2,85,55,446.00(D)	31.44%
240	INTEREST AND FINANCE CHARGES	I -13	11,72,483.72	12,59,012.45	86,528.73(I)	7.38%
250	PROGRAMME EXPENSES	I -14	33,191.00	9,878.00	23,313.00 (D)	70.24%
260	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I -15	0.00	0.00	0.00	0.00
270	PROVISIONS AND WRITE OFFS	I-16	(-),3,47,681.00	15,766.00	-	-
271	MISCELLANEOUS EXPENSES	I-17	78,390.00	11,500.00	66,890.00 (D)	85.33%
272	DEPRECIATION ON FIXED ASSETS	I -0	3,62,27,652.00	5,25,361.84	3,57,02,290.16(D)	98.55%
280	PRIOR PERIOD ITEMS	I -0	27,880.00	-240.00	-	-

B1. Audit Observation on Cash and Bank Management:

As explained by the ULB during course of our audit all cash receipts from the various departments like property tax, trade license etc. were collected by cashier and were entered in the accounting software. The entire cash collected by the ULB, deposited into the Bank Account of Municipal fund own source at regular intervals. No amount of cash collected from various departments of the ULB was retained in the Municipality for a long period. The head-wise revenue income was entered in the accounting software at the time of receipt of all collections.



Summary of Cash for FY 2015-16 as per Cash Book.

Particulars	For the FY 2014-15
Opening Balance	91,08,630.54
Receipts during the year	293,185,670.70
Total	302,294,301.24
Payments during the year	292,848,592.70
Closing Balance	94,45,708.54

As explained before us no physical verification of cash mentioning the denomination of notes has been done during the period of our audit including closing balance as on 31st March 2016 . Cash Balance shown in the balance sheet as on 31st March 2016 was Rs. 9502969.54 and no satisfactory explanation has been provided before us for this difference.

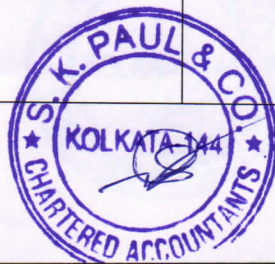
B2. During the course of our audit we have observed that various bank accounts have been maintained and bank reconciliation statements have been prepared at the end of the financial year. Details of which are given below.

Detailed balance of Cash, Bank and treasury balance as per following table :

Sl. No.	A/c No	purpose	Balance as per Cash book as on 31.03.2016	Balance as per Pass book as on 31.03.2016	Bank Reconciliation Statement Prepared(Yes/No).
1	Treasury		326,199,800.72	326,300,681.72	Yes.
2	UBI-0135050000207	General	164,676,070.53	168,237,379.11	No.
3	UBI-0135050003265	Health, K DMA	18,83,550.20	19,42,906.20	Yes.(Note – 1)
4	UBI-0135010144681	Develop men	163,224,932.04	163,177,576.04	Yes.(Note - 2)(No Bank Statement was available for our verification)
5	UBI-0135010157406	SJSRY	31,29,012.37	34,15,567.37	Yes.(Note – 3)
7	UBI-0135050006281	HDF	15,83,481.55	14,74,833.55	Yes.(Note – 5)
8	UBI-0135050004113	Matrisa dan	4,29,453.71	2,54,648.71	Yes.



9	UBI- 0135010176354	Revolvi ng Fund	21,36,839.00	21,97,154.00	Yes
10	UBI- 0135010171182	Pension	32,88,050.50	31,98,368.62	Yes.
11	UBI- 0135010198404	Mid Day Meal	1,69,77,984.50	1,69,58,811.50	Yes.
12	UBI- 0135010232463	13 th Finance	2,13,69,169.50	2,25,82,805.50	Yes.
13	UBI- 0135010325295	SHUP	34,70,195.00	34,70,195.00	Yes.
14	UBI- 0135010313674	WBUES	58,777.50	58,777.50	Yes.
15	UBI- 0135010246217	K. Suman	37,94,772.50	37,94,772.50	Yes.
16	UBI- 0135010248136	Sujan	63,068.00	63,068.00	Yes.
17	UBI- 0135010249775	Swapan	1,803.00	1,803.00	Yes.
18	UBI- 0135050002862	MP Land, Beup	1,72,85,103.85	1,73,21,200.60	Yes, but no proper information and explanations given for adjustment of old expired cheques.
19	Union Bank- 5485020100051 29	BSUP P II	4,03,61,630.90	4,60,91,846.90	Yes(No Bank Statement was available for our verification)
20	Union Bank- 5485020100033 19	BUSP P I	2,29,29,046.69	2,57,58,548.69	Yes(No Bank Statement was available for our verification)
21	UBI – 17611	UPHCS	78,45,853.50	80,04,201.50	Yes.
22	UBI – 27335	Auditori um	1,34,04,986.00	1,34,04,986.00	Yes.
23	UBI – 27326	Ray	2,00,653.00	2,00,653.00	Yes.
24	UBI- 0135010222600 4	BRGF	74,20,245.00	76,01,043.00	Yes.



As explained before us for the following bank accounts were inoperative during the financial year 2015-16

Bank Name	Account Number
Central Bank of India	OLD-3518
United Bank of India	0135010187224
United Bank of India	0135050005896
United Bank of India	1410
United Bank of India	0135010305754

Auditors Suggestion on BRS:

- 1) All old un-reconciled entries to be thoroughly scrutinized and proper adjustment for the same to be done in the books of account.
- 2) Proper adjustments to be made for stale cheques.
- 3) Necessary action to be taken for all the inoperative Bank Accounts.
- 4) In some cases cheque number and cheque date have not been mentioned in the BRS. Those cheques to be identified immediately and necessary action to be taken for those cheques.

BB. Stores Management :

As Explained before us, Stores valuation has been done on FIFO basis. But no physical verification has been done for Stores by the ULB at periodic interval. We could not physically verify the balance of stores by various departments as on 31st March 2016, since our appointment as internal auditor has been made after that date. The closing Balance of department wise Stock as per physical verification done by the ULB as on 31.03.2016, as produced before us were as follows:

SLNo	Department	Value Of Closing Stock(Rs.)
1	Electric	4,35,136.00
2	Sanitary	29,40,482.00
3	P.W.D	7,68,614.00
4	Water Supply	57,44,445.79
5	Stationery	1,81,104.00
	Total	1,00,69,781.79

We could not verify the method of valuation of stock from the system since no information in this regard has been produced before us. Total value of physical verification of stock as conducted by various departments as on 31st March 2016 was Rs. **10069781.79** but in the Balance Sheet the total stock value has been shown as Rs. 112374889.87

As explained before us this differences was mainly due to delay in booking the stores issue items in the accounting software. We have suggested to book the issue entry on real time basis so as to reconcile the physical stock of materials with book balance of stock on a regular basis. We also suggest to verify stock physically at regular intervals and reconcile the same with book balance and pass necessary entries for difference if any specially at the end of the year.



84. Reconciliation of Advance:

As per advance statement produced before us and as per transaction audit report the position of advance during the period of our audit is given below.

Particulars	For the Year 2015-16
Opening Balance of Advance	2,37,14,957.96
Add: Addition during the year	3,32,77,654.00
Total	5,69,92,611.96
Less: Adjusted During the year	3,13,77,550.00
Closing Balance of Advance	2,56,15,061.96

We have observed that there was a difference in Opening Balance of Rs. 2920 as per statement of party wise details produced before us for our verification.

As per Balance Sheet total advance as on 31st March 2016 was Rs. 18,36,58,914.87 which we could not reconcile with the balance as per statement mentioned above and no satisfactory explanation in this regard has been given before us.

We suggest that accounting should be made in proper ledger head wise and should be reconciled with register maintained for this purpose and statement should be prepared based on that.

85. Investment own fund:

During the period of our audit we have observed that one cumulative fixed deposit of Rs. 8345141.00 with United Bank of India Rajpur branch dated 05-08-2010 for a period of 36 months bearing 7.25% rate of interest p.a matured on 05-08-2013 amounting to Rs. 10352539.57 and reinvested with a value of Rs. 10254457.77 for a period of 36 months @8.75% interest p.a. and interest earned on that for the year 2014-15 was Rs. 975872.03 but we could not verify the interest for the year 2015-16 including TDS on that from the accounts maintained by the ULB in the accounting software. As explained before us the entry related to this has not been passed in the accounts properly. We are suggesting to rectify the mistake and pass proper accounting entries immediately based on bank certificate of interest and TDS on that for the financial year 2015-16 so as to reflect the correct financial position..

86. Deduction and Payment of statutory liabilities:-

We have checked the deduction and payment of various statutory liabilities as per accounts maintained by the ULB with the challans, registers and returns produced before us for Income tax TDS, Professional Tax, Works contract tax deducted (VAT TDS) from subcontractors etc and following discrepancies have come to our notice.



86.1. Tax Deducted at source from employees and others :-

TDS From Employees (24Q)

Month	Liability as per Return	Payment as per Challan	Date of Payment	Liability as per ledger	Payment as per ledger
April	8000.00	-	-	1,35,113.00	1,35,113.00
May		-	-	31,450.00	36,461.00
June		8,000.00	24/6/2015	45,593.00	47,993.00
July	24000.00	8,000.00	27/7/2015	29,750.00	67,500.00
August		8,000.00	31/08/2015	38,141.00	37,750.00
September		8,000.00	01/10/2015	40,474.00	49,444.00
October		8,000.00	31/10/2015	39,463.00	47,463.00
November	66615.00	8,000.00	30/11/2015	38,181.00	46,181.00
December		-	-	40,964.00	91,579.00
January	43463.00	-	-	67,541.00	1,42,408.00
February		17,982.00	29/02/2016	47,732.00	47,732.00
March		-	-	18,006.00	18,006.00
March		-	-	18,006.00	18,006.00

TDS other than employees (26Q)

Month	Liability as per Return	Payment as per Challan	Date of Payment	Liability as per ledger	Payment as per ledger
April	8,94,015.00	3,23,970.00	On 08/05/2015 Rs. 17700/-,1071/-,27626/-,4551/-,3519/-,On 11/05/2015 Rs.23733/-,29750/-,157989/-,16491/-,11857/-,18800/-,4172/-,6711/-.	2,49,330.00	3,39,752.00
May		2,99,062.00	On 05/06/2015 Rs. 115837/-,10004/-,3369/-,25616/-,69998/-,8359/-,On 06/06/2015 Rs.3526/-,812/-,21000/-,1619/-,9172/-, On 12/06/2015 Rs. 29750/-.	3,04,766.00	2,60,140.00
June		4,75,171.00	On 05/08/2015 Rs. 52893/-, On 06/08/2015 Rs. 139799/-,10779/-,43955/-,8391/-,189604/-, On 27/07/2015 Rs. 29750/-.	2,35,757.00	2,50,727.00
July	10,91,721.00	3,73,237.00	On 31/08/2015 Rs. 29750/-,On 19/08/2015 Rs.6000/-,On 04/09/2015 Rs. 6000/-,1154/-,2346/-,On 05/09/2015 Rs.5884/-,10724/-,1487/-,2010/-,79782/-,25672/-,202428/-.	5,81,817.00	5,97,251.00
August		1,52,788.00	On 01/10/2015 Rs.29750/-,7204/-,7826/-,9713/-,On 08/10/2015 Rs. 32903/-,16201/-,49191/-.	3,50,327.00	3,47,194.00



September				1,20,026.00	1,13,325.00
October	5,12,099.00	2,02,939.00	On 31/10/2015 Rs. 29750/- .On 05/11/2015 Rs. 4700/-,19266/-,46058/- ,2387/-,13334/-,5592/-,15490/-,17400/- .On 04/11/2015 Rs.13728/-,2322/- ,13728/-2322/- .On 11/11/2015 Rs. 8431/- ,8431/-.	1,37,640.00	1,40,277.00
November		49,017.00	On 30/11/2015 Rs. 19750/-,07/12/2015 Rs.11214/-,On 09/12/2015 Rs.18053/-.	1,41,891.00	1,36,000.00
December		-		1,28,589.00	-
January	523152.00	11,215.00	On 09/02/2016 Rs. 11215/-.	1,52,963.00	12,89,528.00
February		80,422.00	On 05/03/2016 Rs. 8518/-,5029/-,25479/- ,9843/-,5029/-,8518/- .On 02/03/2016 Rs. 18006/-.	88,011.00	48,869.00
March		-		2,10,604.00	1,85,503.00

36.2. Professional Tax deducted from employees

Month	Liability as per Return	Payment as per Challan	Liability as per Ledger	Payment as per ledger
April	19,790.00	19,790.00	26,830.00	19,790.00
May	19,790.00	19,790.00	3,820.00	19,814.00
June	19,920.00	19,920.00	5,030.00	19,920.00
July	19,650.00	19,650.00	3,150.00	19,650.00
August	20,620.00	20,620.00	3,900.00	19,650.00
September	19,560.00	19,560.00	4,120.00	18,810.00
October	19,580.00	19,580.00	3,900.00	19,560.00
November	19,520.00	19,520.00	2,320.00	19,410.00
December	19,950.00	19,550.00	19,410.00	19,410.00
January	20,470.00	20,470.00	19,870.00	18,230.00
February	20,700.00	20,700.00	21,450.00	21,450.00
March	21,090.00	21,090.00	1,270.00	1,270.00
Total	2,40,640.00	2,40,640.00	1,15,070.00	1,97,314.00



36.3. Liability of Sales tax deducted at source (STDS) from Contractors.

Month	Liability as per Return	Payment as per Challan	Liability as per Ledger	Payment as per ledger
April	9,61,968.00	9,61,968.00	7,21,449.00	9,48,115.00
May	10,96,035.00	10,96,035.00	13,40,906.00	1073410.00
June	8,08,542.00	8,41,504.00	7,92,841.00	1024993.00
July	7,65,985.00	7,33,023.00	7,97,931.00	7,33,023.00
August	4,07,111.00	4,07,111.00	4,32,290.00	4,07,111.00
September	5,01,671.00	5,01,671.000	5,05,847.00	5,01,671.00
October	5,84,640.00	5,84,640.00	5,52,114.00	5,84,640.00
November	4,83,927.00	4,83,927.00	4,90,432.00	4,83,927.00
December	2,69,469.00	2,69,469.00	1,62,836.00	2,69,176.00
January	2,72,328.00	2,72,328.00	3,83,736.00	2,74,261.00
February	3,61,094.00	3,61,094.00	3,45,912.00	3,61,094.00
March	2,88,953.00	2,88,953.00	2,94,738.00	2,88,953.00
Total	68,01,723.00	68,01,723.00	68,21,032.00	69,50,374.00

36.4. Provident Fund of Employees:-

We have checked the deduction of provident fund of employees from the register maintained and statement prepared for this purpose along with challans for payment of the same but we could not verify the deduction from the ledger accounts maintained for this purpose in the accounting software. As explained before us proper accounting entries have not been made correctly in the software.

We suggest that proper accounting entries to be passed in the accounting system so as to reconcile the deduction with register and payment challans on monthly basis. Details of month wise deduction and payments are given below:-



Details of Provident fund deduction and payment for the year 2015-16

Month	PF Deduction as per Register	Payment as per Challan	Date of Payment	Challan No.	Liability as per ledger	Payment as per ledger
April	3,95,550.00	3,95,550.00	07/05/2015	00038	3,95,550.00	3,24,760.00
May	3,98,340.00	3,98,340.00	05/06/2015	00020	-	50,000.00
June	3,98,430.00	3,98,430.00	02/07/2015	00050	-	46,250.00
July	3,99,630.00	3,99,630.00	31/07/2015	00100	-	60,000.00
August	4,02,380.00	4,02,380.00	03/09/2015	00068	-	2,31,490.00
September	4,03,630.00	4,03,630.00	05/10/2015	00077	-	92,000.00
October	4,08,630.00	4,08,630.00	04/11/2015	00075	-	-
November	4,01,630.00	4,01,630.00	04/12/2015	00026	-	2,10,000.00
December	3,93,265.00	3,93,265.00	06/01/2016	00014	3,93,265.00	4,13,290.00
January	3,86,265.00	3,86,265.00	02/02/2016	00049	3,86,265.00	1,69,000.00
February	3,76,765.00	3,76,765.00	02/03/2016	-	3,76,765.00	13,36,173.00
March	4,12,115.00	4,12,115.00	08/04/2016	00018	23,03,100	-



B6.5 Deduction and payment of Labour welfare cess:-

Month	Collection As per register	Govt. Scheme 99% As per register	ULB Share 1% As per register	Payment date As Per register	Payment As Per register	Receipt As per Ledger	Payment As per Ledger
April	70,26,006.00	69,55,746.00	70,260.00	22/07/2015	1,04,22,365.00	71,13,728.00	76,44,861.00 (23/04/15,02 /04/2015)
May	28,73,254.00	28,44,521.00	28,733.00			29,77,000.00	-
June	6,28,382.00	6,22,098.00	6,284.00			7,17,731.00	10,564.00 (25/06/2015)
July	3,27,155.00	3,23,883.00	3,272.00	-	-	4,37,715.00	1,04,22,365.00 (15/07/2015)
August	4,03,990.00	3,99,950.00	4,040.00	-	-	4,74,010.00	5,09,486.00 (24/08/2015)
September	19,04,716.00	18,85,669.00	19,047.00	-	-	19,79,307.00	-
October	17,52,391.00	17,34,867.00	17,524.00	-	-	18,38,601.00	5,98,909.00 (31/10/2015)
November	3,18,331.00	3,15,148.00	3,183.00	-	-	4,09,604.00	43,44,999.00 (17/11/2015)
December	16,67,778.00	16,51,100.00	16,678.00	-	-	16,83,160.00	91,273.00 (01/12/2015)
January	3,91,778.00	3,87,860.00	3,918.00	-	-	4,50,571.00	36,929.00 (06/01/2016)
February	4,60,936.00	4,56,327.00	4,609.00	-	-	4,72,579.00	24,03,934.00 (04/02/16,16 /02/16,29/02 /16)
March	6,21,265.00	6,15,052.00	6,213.00	-	-	6,35,349.00	4,84,270.00 (10/03/16,29 /03/2016)



As explained before us payment has been made for labour cess due but neither updated in the register maintained for this purpose nor reconciled with the ledger balance maintained for this purpose in the software, so we are unable to give our opinion on discharge of liability of labour cess mentioned above

B7. Checking of bills of suppliers and contractors.

We have checked the detailed process of tendering of various work of the ULB and bills of various suppliers and contractors prepared based on that on sample testing basis and our observations are given below.

Sl. No.	Party Name	Date	Bill & Voucher no.	Remarks	Type
1	Kanchan Neogi	11/03/2016	8665 & 3362	Total Bill value was Rs. 44,759 but wrongly entered in the books as Rs. 44,959.35 & TDS also deducted on that wrong amount.	Contractor Bill
2	Mukherjee Enterprise	21/04/2015	1797 & 722	There was over payment of Rs.500/- in item no 3 of bill no 4 dated 16/03/2015.	Contractor Bill

B8. Maintenance of Fixed Assets register:

Fixed assets register has not been maintained in the accounting software properly though manual Fixed asset register has been maintained for the financial year 2015-16 but in the register details of all the assets along with opening written down value, purchase/ disposed off during the year and closing written down value has not been maintained moreover the location of assets with proper identification numbers have not been mentioned. So we could not identify the location of the assets and we were unable to verify the same physically.



B9. Maintenance of security deposit register:

During the period of our audit the ULB has maintained security deposit register but we could not verify the entries in the register with the corresponding entries in accounts maintained in the software and as explained before us, proper accounting entries were not passed in the accounting software. We suggest that proper accounting entries to be passed immediately so as to reflect the correct financial position in the financial statement and a reconciliation statement of the same with register maintained for that purpose should be prepared if necessary.

As per Ledger Account, the details of Securities Deposit during the year 2015-16 has been given below..

Particulars	Amount(Rs.)
Opening Balance	3,68,09,746.00
Add: Received during the year	1,13,59,009.00
Total	4,81,68,755.00
Less : Payment During the year	1,76,11,185.00
Closing Balance	3,05,57,570.00

B10. Comments on the Budget of the ULB:

Budgeted Expenditure Vs Actual Expenditure of the ULB for the year 2015-16

Year	Items	Budgeted expenditure	Actual Expenditure	Saving (+)/Excess(-)
2015-16	Revenue	418,178,082.00	236,338,875.45	181,839,206.55(+)
	Capital	11,15,723,363.00	35,38,828,003.26	24,23,104,640.26(-)

Budgeted Receipt Vs Actual Receipt of the ULB for the year 2015-16

Year	Items	Budgeted Receipts	Actual Receipts	Deviation[saving(+)/Excess(-)]
2015-16	Revenue	521,043,314.00	328,158,797.39	19,28,84,516.61(+)
2015-16	Capital	923,395,000.00	34,47,088,081.32	25,23,693,081.32(-)



B11. Collection of Property Tax

During the course of our verification we have observed that property tax collection amount as maintained ward wise in foxpro system was not matching with the ledger heads maintained for this purpose. As explained before us property tax collection and demand were maintained in foxpro system and proper accounting entries have not been made and reconciliation of the same with accounting software has not been done. We strongly suggest thorough reconciliation of the same so as to assess the actual receivables.

Details of differences for the financial year 2015-16 has been given below.

Particulars	As per Foxpro.	As per ledger
Total Arrear Demand	4,51,69,884.31	-
Total Current Demand	5,43,78,580.11	-
Total Arrear Collection	96,85,571.97	97,31,825.97
Total Current Collection	3,53,03,760.51	3,61,09,406.75

Note :- 1.

Bank :- United Bank Of India

A/c Number :- 0135050003265

1. It has been shown in the BRS that the following cheque has been issued from bank but not yet cleared. Actually the same should be reversed in the bank book since the date of presenting the cheque has already expired.

<u>Date</u>	<u>Cheque No</u>	<u>Amount(Rs.)</u>
25-07-06	743603	45,366

2. Cheque no. 692644 dated 25/09/2014 amounting to Rs 12,990.00 issued and cleared from Bank but in the Bank Reconciliation Statement the same has been shown as not yet cleared.



Note :- 2.

Bank :- United Bank Of India

A/c Number :- 0135010144681

1. It has been shown in the BRS that the following cheques have been issued from bank but not yet cleared. Actually the same should be reversed in the bank book since the time of presenting the cheques have already expired.

<u>Date</u>	<u>Cheque No</u>	<u>Amount(Rs.)</u>
04-04-05	678344	9,067
09-06-10	148290	40,288
08-07-10	613858	10,200
11-11-10	635382	32,707
11-11-10	635384	14,340
21-12-11	437995	19,845
10-01-13	2907	1,41,140
02-12-13	488927	8,000
08-02-14	573623	1,35,000
21-02-14	573654	25,843
10-05-14	634876	2,12,944

2. It has been shown in the BRS that the following cheques have been issued from the bank but from the bank book, we have observed that no such cheques have been issued.

<u>Date</u>	<u>Cheque No</u>	<u>Amount(Rs.)</u>
No date.	No che. No.	88,871
No date.	No che. No.	15,989
No date.	No che. No.	67,828
No date.	No che. No.	1,73,607

Note :- 3.

Bank :- United Bank Of India

A/c Number :- 0135010157406

1. It has been shown in the BRS that the following cheques have been issued from bank but not yet cleared. Actually all these cheques should be reversed in the bank book since the time of presenting the cheques have already expired.

<u>Date</u>	<u>Cheque No</u>	<u>Amount(Rs.)</u>
No date.	No che. No.	10,000
No date.	No che. No.	1,588



Note :- 4.

Bank :- United Bank Of India

A/c Number :- 0135050005403

1. It has been shown in the BRS that the following cheques have been issued from bank but not yet cleared. Actually all these cheques should be reversed in the bank book since the time of presenting the cheques have already expired.

<u>Date</u>	<u>Cheque No</u>	<u>Amount(Rs.)</u>
11-11-10	615292	400
04-12-10	615331	3,200
19-09-11	18231	800
08-10-12	693354	700
08-10-12	693355	1,200
14-11-12	693384	400

Note :- 5.

Bank :-United Bank Of India

A/c Number :- 0135050006281

1. It has been shown in the BRS that the following cheques have been issued from bank but not yet cleared. Actually all these cheques should be reversed in the bank book since the time of presenting the cheques have already expired.

<u>Date</u>	<u>Cheque No</u>	<u>Amount(Rs.)</u>
No date	Old cheque	75
No date	Old cheque	765
12-08-09	730604	1,068
12-12-11	No che.no.	4,000



For S. K. PAUL & CO.
Chartered Accountants
Firm Regn. No. :- 301092E

Kiran Sankar Bhattacharyya
CA. Kiran Sankar Bhattacharyya
Partner
Membership No. 060497

30/08/2017.