



To
The Chairman
Rajpur Sonarpur Municipality
24 PGS (South)
West Bengal

27th March , 2019

Sub: Internal Audit Report for the FY 2017-18 of Rajpur Sonarpur Municipality
Ref: Your Appointment Letter Vide Memo No21/Audit/AMRUT/RSM/19 dated
03.03.2019


Sir,

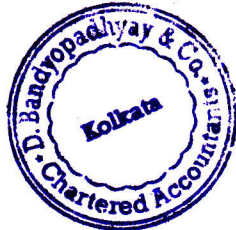
We have conducted the Internal Audit of Rajpur Sonarpur Municipality under AMRUT for the financial year 2017-18. We are attaching the Income and Expenditure statement (Revenue & Capital) as on 31st March'2018 of Rajpur Sonarpur Municipality in the required format along with our report of the Internal Audit.

Thanking you,

Yours faithfully,

For D Bandyopadhyay & Co
Chartered Accountants
FRN:323321E


Sourav Saha
Partner
M. No.065216





Internal Audit Report

The Internal Audit of **Rajpur – Sonarpur Municipality (ULB)** for the period from 01.04. 2017 to 31.03.2018 has been conducted by us as per West Bengal Municipal Act and Rules framed there under.

The objective of the Internal audit is to assess whether the financial statement 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 the ULB Assets, better management of the resources and risk, proper accountability, transparency as well as improved municipal Governance, as a whole. The Report of Internal Audit also focused on the comments to improve the internal control system of the ULB effectively.

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. Inspection report on the audit of transactions of Rajpur Sonarpur Municipality has not been produced before us for the period of our audit and we have not been able to considered the same while conducting our work and in our report also.

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



A1. GENERAL INFORMATION

Name of the ULB: RAJPUR – SONARPUR MUNICIPALITY

No. Of Wards of the ULB: 35

Area of the ULB:

Name the Chairman/

Chairperson/Administrator/

Board Administration for the

- 1) FY 2017-18 : Dr. Pallab Das
2) Present Chairman : Dr. Pallab Das

Name of the Vice Chairman:

- 1) During FY under Audit : Smt. Santa Sarkar
2) Present Vice-Chairman : Smt. Santa Sarkar

Name of the Executive Officer:

- 1) During FY under Audit : Sri.Sukumar Das
2) Present Executive Officer : Sri.Rabindranath Roy

Name of the Finance Officer:

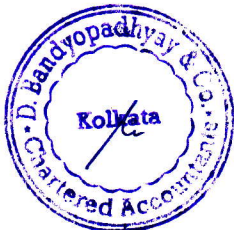
- 1) During FY under Audit : Sri.Sujit Koyal
2) Present Finance Officer : Sri.Satindranath Majumder

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

A2. Comparison of Revenue Incomes between 2016-17 and 2017-18

1. Revenue Income :

Major Head code of Revenue	Head of Income	Schedule of Income & Expenditure A/c(Rs)	Amount (Rs) 2016-17(Rs)	Amount (Rs) 2017-18(Rs)	Increase (I) / Decrease(D) in revenue in come (Rs)	% Increase / Decrease in revenue in come
110	TAX REVENUE ITEMS	I – 1	6,99,89,425.59	7,47,37,815.27	47,48,389.68(I)	6.78%
120	ASSIGNED REVENUES AND COMPENSATIONS	I – 2	2,91,31,525.00	3,47,03,237.00	55,71,712.00(I)	19.13%
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	I – 3	29,83,282.50	35,19,353.89	5,36,071.39(I)	17.97%
140	FEES AND USER CHARGES	I – 4	24,08,11,462.85	24,12,95,718.00	4,84,255.15(I)	0.20%
150	SALE AND HIRE CHARGES	I – 5	23,48,083.00	27,43,852.00	3,95,769.00(I)	16.85%
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I - 6	10,21,49,414.00	35,99,16,064.00	25,77,66,650.00 (I)	252.34 %
170	INCOME FROM INVESTMENTS	I-7	1,38,35,296.70	8,49,610.27	1,29,85,686.43 (D)	93.86%
171	INTEREST EARNED	I-8	3,21,03,804.13	2,81,18,070.27	39,85,733.86(D)	12.42%
180	OTHER INCOME	I-9	56,15,868.00	14,28,835.00	41,87,033.00(D)	74.56%



2. Comparison of Revenue Expenses between 2016-2017 and 2017-18

Major Head code of Revenue	Head of Income	Schedule of Income & Expenditure A/c(Rs)	Amount (Rs) 2016-17(Rs)	Amount (Rs) 2017-18(Rs)	Increase(I) / Decrease(D) in revenue in come (Rs)	% Increase / Decrease in revenue in come
210	ESTABLISHMENT EXPENSES	I -10	9,12,39,049.00	10,20,86,800.00	1,08,47,751.00(I)	11.89%
220	ADMINISTRATIVE EXPENSES	I -11	12,12,64,495.30	16,46,67,023.60	4,34,02,528.30(I)	35.79%
230	OPERATION AND MAINTENANCE	I -12	11,63,93,208.00	18,62,87,755.00	6,98,94,547.00(I)	60.05%
240	INTEREST AND FINANCE CHARGES	I -13	15,09,304.79	16,83,717.51	1,74,412.72(I)	11.55%
250	PROGRAMME EXPENSES	I -14	1,69,18,326.00	50,56,954.00	1,18,61,372.00(D)	70.11%
260	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I -15	0.00	0.00	-	-
270	PROVISIONS AND WRITE OFFS	I-16	22,550.00	0.00	22,550.00(D)	100%
271	MISCELLANEOUS EXPENSES	I-17	0.00	0.00	-	-
272	DEPRECIATION ON FIXED ASSETS	I -O	17,91,83,214.05	16,73,51,141.45	1,18,32,072.60(D)	6.60%
280	PRIOR PERIOD ITEMS	I - O	12,940.00	24,863.81	11,923.81(I)	92.15%

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. are collected by cashier and are entered in the accounting software. The entire cash collected by the ULB deposited into Bank Account of Municipal fund own source at regular intervals. No amount of cash collected from various departments of the ULB is retained in the Municipality for a long period. The head-wise revenue income is entered in the accounting software at the time of receipt of all collections.

Summary of Cash for FY 2017-18 as per Cash Book.

Particulars	For the FY 2017-18
Opening Balance	92,80,615.54
Receipts during the year	35,87,79,038.48
Total	36,80,59,654.02
Payments during the year	35,87,80,592.84
Closing Balance	92,79,061.18

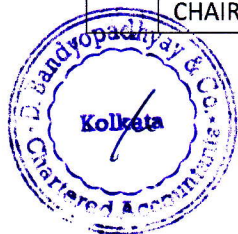


As explained before us no physical verification of cash mentioning the denomination of notes has been done during the period of our audit ending 31st March 2018 .

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 years. Details of which are given below.

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

Sl. No	A/c No	Balance as per Cash book as on 31.03.2018	Balance as per Pass book as on 31.03.2018	Cash book Balance as per BRS as on 31.03.2018	Bank Reconciliation Statement Prepared(Y es/No).
1	UBI A/C NO. 2106010001410 (R & M OF BURNING GHAT CREMATORIUM)	62325.00	NA		NO
2	UBI 20/66 A/C	23313281.05	NA		NO
3	UBI A/C NO.14468	213916579.54	214184805.54	214481840.54	***Note
4	UBI A/C NO.411	226939.21	182603.21	360465.21	***Note
5	UBI A/C NO.17635	2313190.50	2396032.00	2400532.00	***Note
6	UBI A/C NO.326/87	3736654.20	2887125.70	2539299.70	***Note
7	UBI A/C NO.628	1714550.55	1611404.55	1730799.55	***Note
8	UBI A/C NO.17118	3289684.00	NA		NO
9	UBI A/C NO.286/85	18816097.75	18494488.10	18458391.35	***Note
10	CBI-3518 (DEV.FUND)	82132.91			In operative A/c
11	UBI A/C 0135010325295 (S.H.U.P.)	4925505.75	4805505.75	4805505.75	***Note
12	UBI W.B.URBAN EMP. SCHEME (A/C- 0135010313674)	3979.00	3979.00		Yes
13	UBI A/C NO. 0135010246217 (MP KABIR SUMAN)	3393171.75			
14	UBI A/C 2106010042307 (CHAIRMAN RELIEF	72603.50	115103.50	67603.50	***Note



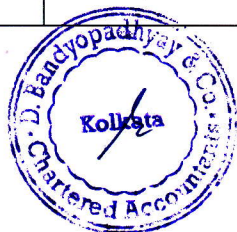
	FUND, HARINAVI)				
15	UBI A/C NO. 2106010044013 (MARKET COLLECTION)	14639136.39	14569609.89	17383576.89	***Note
16	UBI A/C NO. 2106010044749 (DEBABRATA BANDOPADHYA, HARINAVI)	56306.50			
17	UBI A/C NO. 2106010045243 (14TH CENTRAL FINANCE COMMISSION HARINAVI)	149770378.50	149804379.5		Yes
18	UBI A/C NO. 2106010052401 (MUNICIPAL SAVINGS A/C)	225631888.45	235178128.40	233529783.40	***Note
19	BANDHAN BANK A/C 10170001444728	38232948.00	NA		
20	UBI A/C 2106010071895 (MPLAD KUNAL KUMAR GHOSH)	507.75			
21	AXIS BANK A/C 917010054564334 (TRADE LICENCE)	2087188.00	NA		
22	HDFC A/C NO 50100225105197 (RABINDRA BHAVAN)	50000.00	NA		
23	UBI A/C NO.187224	279184.25	NA		
24	UBI A/C NO.0135010248136 (MP SUJAN CHAKRABORTY)	66869.00			
25	UBI A/C NO. 0135010249775 (MP SWAPAN SADHAN BASU R.S.)	1811.00	1810.50		NO



26	BOI A/C 413610110002385 (AUDITORIUM, NETAJI SPORTS COMPLEX & SWMMING POOL)				In operative A/c
27	BOI A/C 413610110002502 (UPHCS, RSM)				In operative A/c
28	UBI A/C 2106010027326 (R.A.Y. UBI HARINAVI)	218648.00	NA		
29	UBI A/C 2106010027335 (AUDITORIUM UBI HARINAVI)	22083696.00	21924826.00	21851626.00	
30	UBI A/C 2106010029838 (SUGATA BASU HARINAVI)	4118964.00	4079034.00		NO
31	UBI A/C 2106010042316 (N.U.H.M UBI HARINAVI)	12012497.25	6153776.25	5390526.25	
32	UBI A/C 2106010045359 (SITARAM YECHURI)	324324.00			
33	UBI A/C 2106010046288 (HOUSING FOR ALL HARINAVI)	9464853.50	9151803.50	9296803.50	
34	UBI A/C 2106010046330 (SWACHHA BHARAT MISSION)	18434502.50	18409502.50	18407502.50	***Note
35	AXIS BANK A/C 916020002366458 (A/C AMRUT)	105884317.00	105176170.00	105136184.00	***Note
36	P.F.TREASURY A/C	26796312.00			
37	UBI A/C NO.15740	9118570.87	10366544.39	10399651.39	***Note



38	UBI A/C NO.16338				In operative A/c
39	UBI A/C NO.540/97	24822889.25	18087066.25	17786566.25	***Note
40	UBI A/C NO.589/99	8958.70			In operative A/c
41	UBI A/C NO.198404	9835368.70	9505504.70	9460577.70	***Note
42	UNION BANK OF INDIA A/C NO.548502010003319	3123.69	NA		
43	UBI NRY	210.00			In operative A/c
44	UBI- 422(ABHAYARANYA)	30859.00			In operative A/c
45	SBI-10410383174 (C&I,KMDA-CYDP)	4765877.50	NA		
46	UBI-0135010226004 (BRGF)	7089862.50	7270660.50		Yes
47	UBI-0135010232463 (12TH FINANCE)	-181016.50	2303.50	-183324.50	***Note
48	UNION BANK OF INDIA (PHASE-II)A/C 548502010005129	-574838.10	NA		
49	UBI-0135010305754 (DFID FUNDED REVOLVING FUND)	1571385.75	1586298.75		NO
50	BOI-413610110002240 (R.A.Y.)				In operative A/c
51	UBI-HARINAVI- 2106010017611 (UPHCS)	38872604.75	28652588.75	28652588.75	***Note
52	UBI-2106010037165 (NULM HARINAVI)	12317675.69	9739301.70	9739301.70	***Note
53	TREASURY A/C	40.00			In operative A/c
54	NSDP/LAND (001)	1821140.25	1821140.25		In operative A/c
55	FIXED GRANT (002)	116218256.15	116242696.15		Yes
56	S.F.C(003)	52339434.90	52392905.90		Yes
57	PAY COMMISSION(004)	4259102.00	6670767.00		Yes



58	ADA(005)	0.76	0.76		Yes
59	OCTORI(006)	0.00			In operative A/c
60	TRADE PROFESSION(007)	471351.00	471611.00		Yes
61	ENTERTAINMENT TAX(008)	8285016.05	8285016.05		Yes
62	10TH FINANCE COMMISSION (009)	0.00	0.00		Yes
63	11TH FINANCE COMMISSION(010)	0.06	0.06		Yes
64	S.F.SOCIAL FOREST(011)	0.00	0.00		
65	P.W.D(012)	284655.00	284655.00		Yes
66	DEVELOPMENT /BMS FUND(014)	44107095.55	44122284.55		Yes
67	PENSION RELIEF(014)	2050013.00	3209977.00		Yes
68	FLOOD(015)	401426.00	401426.00		Yes
69	STIPEND TO OBC	0.00			
70	SC & ST GRANT(016)	0.00			
71	BONOUS(017)	79078.00	79078.00		Yes
72	SJSRY(018)	0.00			In operative A/c
73	EMPLOYMENT GENERATION (019)	0.00			In operative A/c
74	TAX ON VEHICLES(020)	6013806.00	6017257.00		Yes
75	EMPLOYMENT CREATION (021)	0.00			In operative A/c
76	12TH FINANCECOMMISSION(022)	0.00			In operative A/c
77	DISTRICT ANNUAL PLAN,2009-10(023)	40000.00			
78	11TH PLAN (023)	-20000.00			
79	WATER SUPPLY (SPOT)	6533732.00	6533732.00		Yes



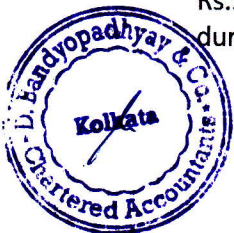
	(11142)				
80	CENSUS GRANT (027)	74976.00	74976.00		Yes
81	WATER SUPPLY SP (029)	0.00	0.00		Yes
82	BMS TREASURY GRANT (028)	7146645.00	7153756.00		Yes
83	W.B.URBAN EMP. SCH (026)	6315631.00	6315631.00		Yes
84	CRF (015)	0.00			In operative A/c
85	SAMABYATHI (20742)	800000.00	800000		Yes
86	GREEN CITY MISSION (21002)	1180953.00	1180953.00		Yes
87	R R TRY - INFRASTRUCTURAL DEVELOPMENT (REFUGEE COLONIES REHABILITATION) (21188)	26756128.00	26756128.00		Yes

As per information provided to us the following bank accounts were inoperative for the financial year 2017-18

Bank Name	Account Number
Central Bank of India	OLD-3518
United Bank of India	NRY
Bank of India	413610110002240
Bank of India	413610110002385
Bank of India	413610110002502
United Bank of India	(422)
United Bank of India	16338
United Bank of India	589/99

Auditors Observations & Notes:

- ***Note: During audit it was observed that in many cases the Cashbook balance considered in BRS was different from the actual balance appearing in the Cashbook in the PUROHISHAB software for that particular Bank account. The reason for the same could not be explained. Considering this and the other observation stated below it is not possible for us to express our opinion regarding the bank accounts.
- For a number of accounts the passbook/bank statement was not produced during audit.
- It was observed that Union Bank of India A/c No.548502010005129 has a (-ve) balance of Rs.574838.10 as per Cashbook but no BRS or bank statement for the same was produced during audit.



- d. During verification of Treasury accounts it was found that two Accounts appearing in cash book as District Annual Plan 2009-10(023) with a balance of Rs.40000.00 and 11th Plan (023) with a (-ve) balance of Rs.20000.00 actually do not exist in Treasury. These accounts to be immediately adjusted and closed.

Auditors Suggestion on BRS:

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

B3. Stores Management :

As Explained before us, the Stores valuation has been done on FIFO basis. But no physical verification of Stores has been done by the ULB at periodic interval. However the closing Balance of department wise Stores as per physical verification done by the ULB as on 31.03.2018 were as follows:

S.L. No.	Department	Value Of Closing Stock as per Stock Register(Rs.)	Value Of Closing Stock as per Accounting Software(Rs.)
1.	Electric	11,47,932.00	2,23,42,445.00
2.	Sanitary	41,69,518.00	6,07,59,086.00
3.	P.W.D		
4.	Water Supply	63,91,704.05	3,17,50,976.00
5.	Stationery		
	Total	1,17,09,154.05	11,48,52,507.00

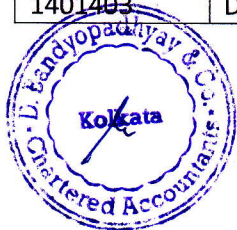
We could not verify the method of valuation of stock from the system as no information in this regard has been produced before us. Total value of physical verification of stock as conducted by some departments as on 31st March 2018 was Rs 1,17,09,154.05 but in the Balance Sheet the total stock value for those departments has been shown as Rs.11,48,52,507.00.

No suitable explanation for the same was given to us. We have suggested booking the issue entry on real time basis so as to reconcile the physical stock of materials with book balance of stock. We also suggest verifying stock physically at regular intervals and reconciling the same with book balance and passing necessary entries for difference if any especially at the end of the year.

B4: Anomalies found in accounting during the year:

Debit Balances were found in Revenue Income Heads in the following:

Account Code	Account Description	Debit balance (Rs)
1401403	DEMOLITION CHARGES	5000.00



1404001	ADVERTISEMENT FEES	8180.00
1405003	AMBULANCE CHARGES	770000.00
1405019	FIRE EXTINGUISHING CHARGES	640738.00
1601011	CENSUS GRANT	640024.00
1601016	DISASTER MANAGEMENT /PREPAREDNESS GRANT	151130.00
1803003	ROADS AND BRIDGES	152147.00
1808051	MID DAY MEAL	5086461.00

Credit Balances were found in Revenue Expenses Heads in the following:

Account Code	Account Description	Credit Balance Rs.)
2204002	GROUP INSURANCE SCHEME	41576.00
2205103	SUIT COMPROMISES	347.43

Debit Balances were found in Capital Income Heads in the following:

Account Code	Account Description	Debit balance (Rs)
3201004	NOAPS	6193485.40
3201006	NFBS	1143011.00
3202008	URBAN WAGE EMPLOYMENT GENERATION	9805928.00
3203002	S.H.U.P.	5251722.00
3208053	CONTRIBUTION FOR ROAD	3715.00
3402001	WATER CONNECTION	8649190.00
3402002	ELECTRICITY CONNECTION	508633.00

No suitable explanation was given for the same during the audit.

B5. Reconciliation of Advance:

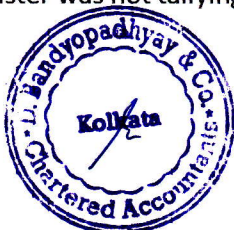
As per the information from soft ware the following particulars were found.

Particulars	For the Year 2014-15
Opening Balance of Advance	18,27,52,488.47
Add: Addition during the year	3,48,18,545.00
Total	21,75,71,033.47
Less: Adjusted During the year	3,54,76,169.00
Closing Balance of Advance	18,20,94,864.47

As not statement of advances was produced during the audit we could not verify it with the register maintained physically.

B6. Investment own fund:

During audit it was observed that the Face value of Fixed deposit as per the software and as per register was not tallying.



Face value of FD as per Accounts	Face value of FD as per Register	Difference
21,76,06,634.54	27,12,67,601.00	5,36,60,966.46

The reason for the same to be looked into and adjusted.

B7. 1. 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 .

Details of Provident fund deduction and payment for the year 2017-18

Month	PF Deduction as per register	Payment as per Challan	Date of Payment	Challan No.	Withdrawl
April	4,05,225.00	4,05,225.00	25/04/2017	8336/10	9,24,003.00
May	3,94,350.00	3,94,350.00	25/05/2017	8336/29	14,70,276.00
June	3,97,350.00	3,97,350.00	23/06/2017	8336/15	7,73,411.00
July	3,98,250.00	3,98,250.00	24/07/2017	8336/16	2,10,000.00
August	3,92,000.00	3,92,000.00	23/08/2017	8336/14	0.00
September	3,89,000.00	3,89,000.00	20/09/2017	8336/29	0.00
October	3,85,200.00	3,85,200.00	26/10/2017	8336/18	8,59,598.00
November	3,85,200.00	3,85,200.00	21/11/2017	8336/22	1,97,080.00
December	3,60,200.00	3,60,200.00	26/12/2017	8336/17	1,50,000.00
January	3,60,200.00	3,60,200.00	24/01/2018	8336/10	29,31,576.00
February	3,51,100.00	3,51,100.00	26/02/2018	8336/39	1,26,000.00
March	3,96,600.00	3,96,600.00	19/03/2018	8336/28	2,72,124.00
Total					

B7.2. Professional Tax deducted from employees

Month	Liability as per Return	Payment as per Challan	Liability as per Ledger	Payment as per ledger
April			20,100.00	22,280.00
May			22,350.00	29,480.00



June			22,330.00	22,330.00
July			17,040.00	22,630.00
August			14,250.00	22,200.00
September			14,100.00	15,920.00
October			13,950.00	5,590.00
November			0.00	3,010.00
December			13,550.00	8,560.00
January			14,010.00	8,560.00
February			0.00	8,930.00
March			19,520.00	9,040.00
Total				

*P Tax of Rs.14010.00 paid on 18/01/2018 is shown as paid from PF in accounts.

** Returns and challans not produced during audit.

B7. 3. 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				46500.00	46500.00
May				298990.00	298990.00
June				0.00	15000.00
July				15000.00	15000.00
August				15000.00	15000.00
September				15000.00	0.00
October				15000.00	15000.00
November				0.00	0.00
December				5000.00	0.00
January				44843.00	44843.00
February				0.00	43953.00
March				19215.00	0.00

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				335159.00	61257.00
May				237707.00	413921.00
June				439172.00	566618.00
July				194343.00	365180.00
August				233026.00	292218.00
September				260476.00	497675.00



October			60285.00	68581.00
November			263256.00	240681.00
December			368651.00	340676.00
January			166563.00	208745.00
February			172971.00	232450.00
March			429634.00	38378.00

* Returns and challans not produced during audit.

B8. Maintenance of security deposit register:

During the audit it was found ULB has maintained a security deposit register but we could not verify the entries in the register with the corresponding entries in accounts maintained in the software as the register was not up to date.

As per Ledger Securities Deposit Register during the year 2017-18.

Particulars	Amount(Rs.)
Opening Balance	2,84,62,711.00
Add: Received during the year	1,37,29,402.00
Total	4,21,92,113.00
Less : Payment During the year	1,04,17,966.00
Closing Balance	3,17,74,147.00

B9. Comments on the Budget of the ULB:

Budgeted Expenditure Vs Actual Expenditure of the ULB for the year 2017-18

Year	Items	Budgeted expenditure	Actual Expenditure	Deviation[(+)/ (-)]
2017-18	Revenue	86,29,81,477.21	64,56,33,534.59	21,73,47,942.62(+)
	Capital	141,22,91,624.00	51,59,81,353.00	89,63,10,271.00(+)

Budgeted Receipt Vs Actual Receipt of the ULB for the year 2017-18

Year	Items	Budgeted Receipts	Actual Receipts	Deviation[(+)/ (-)]
2017-18	Revenue	94,02,30,466.00	89,63,02,160.70	4,39,28,305.30(+)
2017-18	Capital	122,03,36,037.21	20,82,20,098.00	101,21,15,939.21(+)

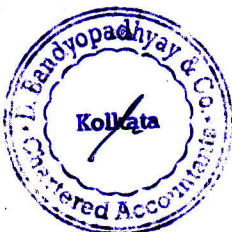


B10. Collection of Property Tax

During the course of audit we have found that property tax collection on Residential Building was as follows:

Particulars	As per ledger
Total Arrear Receivable	1,28,62,350.89
Total Current Receivable	0.00
Total Arrear Collection	6,09,27,761.13
Total Current Collection	6,67,55,400.00

B11. During the audit the previous Internal Audit Report (i.e for FY 2016-17) was not provided to us , hence we could not take into consideration the audit observation and comments of the previous auditor and the compliance there of in drawing up our audit report.



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 2017-18 from the Cash Book, Receipts & payment Accounts, Annual Budget and various Appropriation Registers (of Grants and contributions for specific purpose), measurement book, scheme Register . The summary of:

Current Year Income (Revenue & Capital) (subject to our observations).

SL NO	HEAD OF INCOME	AMOUNT (Rs.)
A	Revenue Receipts (1+2+3)	896302160.70
1	Own source Revenue(x+y)	
x	Tax Revenue	
i)	Property tax	67175017.27
ii)	Other tax (levied and collected by municipal body)	42266035.00
y	Non Tax Revenue	
i)	Fees & fines	236152273.00
ii)	User Charges	5143445.00
iii)	Other non-tax revenue (levied and collected by municipal	4699333.89
	Total Own Source Revenue (x+y)	355436104.16
2	Other Revenue Receipts	
i)	Income from interest/investments	28967680.54
ii)	Other Revenue income	(3290812.00)
	Total of Other Revenue Receipts	25676868.54
3	Transfer Grant & Assigned Revenue	
i)	State Assigned Revenue	188318648.00
ii)	State Finance Commission (SFC) Grants/Devolution	31477000.00
iii)	Octroi compensation	
iv)	Other State Government Transfers	
v)	Central Finance Commission (CFC) Grant	
vi)	Other Central Government Transfers	295393540.00
vii)	Others	
B	Capital Receipts	
	Sale of Municipal Fixed Assets (If any)	6283519.00
	Loans (from State Govt. or Banks etc.)	
	State Capital Account Grant (under State Schemes etc.)	
	Central Capital Account Grant (under Central Schemes	162622608.00
	Other Capital Receipts	39313971.00
	Total of Capital Receipts	208220098.00
	Total Receipts of the ULB for the year 2017-18 (A+B)	1104522258.70



Current Year Expenditure (Revenue & Capital) :- (subject to our observations).

SL NO	HEAD OF Expenditure	AMOUNT (Rs.)
	Revenue Expenditure (A)	
i)	Establishment Expenditure	120562578.00
ii)	Operation and Maintenance	182463283.57
iii)	Interest on Loan paid during the year	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	342607673.02
	Total revenue expenditure	645633534.59
	Capital Expenditure (B)	
i)	All developmental works under Central/State specific schemes	126943000.00
ii)	Loan Repayments (Principal Amount)	
iii)	Other Capital expenditure	389038353.00
	Total Capital Expenditure	515981353.00
	Total Expenditure of the ULB for the year 2017-18 [A+B]	1161614887.59

Place: Sonarpur
Dated: 27th March , 2019

For D Bandyopadhyay & Co
Chartered Accountants

Sourav Saha
Sourav Saha
Partner
M. No.065216

