

INTERNAL AUDIT REPORT

of

MATHABHANGA MUNICIPALITY

Reg. Office: Mathabhanga, Coochbehar, West Bengal.

FINANCIAL YEAR: 2016 – 17

Audit Period: From 01/04/2016 to 31/03/2017

B KAR & ASSOCIATES

Chartered Accountants

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CTC Bus Stand, Kolkata – 700129.



Executive Officer
Mathabhanga Municipality



Chairman
Mathabhanga Municipality

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To
The Chairman
Mathabhanga Municipality,
Mathabhanga, Coochbehar,
West Bengal.

Sub: Internal Audit Report for the FY 2016-17 of Mathabhanga Municipality

Ref: Your Appointment Letter Vide Memo No. MM/WO/1499/A/2018. Dated-25.08.2018.

Sir,

In terms of your above appointment letter vide Memo No. MM/WO/1499/A/2018. Dated- 25.08.2018, related to Internal Audit of Mathabhanga Municipality, we have visited the following department of your ULB from time to time during course of our Audit work to verify the various records and vouch transactions thereto:

- 1) Accounts Section
- 2) PWD Section
- 3) Establishment Section
- 4) Relief Section
- 5) Death & Birth Section
- 6) Licence Section
- 7) Tax Section
- 8) Received Section
- 9) Cash Section
- 10) General Section
- 11) Conservancy Section
- 12) Health Section

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 Mathabhanga 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




Executive Officer
Mathabhanga Municipality


Chairman
Mathabhanga Municipality

A. GENERAL ORGANISATIONAL INFORMATION :-

Name of the ULB : **Mathabhanga Municipality**

No. Of Wards of the ULB : **12**

Name the Chairman/
Chairperson/Administrator/
Board Administration for 2016-17. : **Sri Lakshapati Pramanik**

Name of the Vice-Chairman:
1) During FY under Audit :
2) Present Vice-Chairman : **Sri Chandan Das.**

Name of the Executive Officer:
1) During FY under Audit : Nil
2) Present Executive Officer :

Name of the Finance Officer:
1) During FY under Audit : **Sri. Rajanikanta Barman**
2) Present Finance Officer : **Sri. Amalendu Sekhor Naskar.**

Address of the ULB : **B.N. Road, Ward No-3, Po & Ps-
Mathabhanga, Dist. - Coochbehar.**

Audit Period : **From 01.04.2016 to 31.03.2017**

Name of incumbent in-charge of Accounts : **Sri. Subal Chandra Barman.**




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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 maintains 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.


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B. PENDING POSITION OF POSITION OF PREVIOUS AUDIT COMPLIANCE:-

B1: 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: 2016-17.

B2: Internal Audit:

Internal Audit for the period 2016-17 has been completed by ULB in the month of September 2018.

Point-wise Auditor's Observation/ queries and ULB Replies and Auditor's Suggestion:-

C1: 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 (W.B.STATE CO-OP BANK, A/c No.-129353052169) after deposit of the amount to the bank and sum total of entire collections from own source income is checked from the daily receipt summary generated from the accounting software by cash section at the end of every day to ensure correctness between cash collected from own source and deposited to own source bank (total of daily receipt summary = 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:

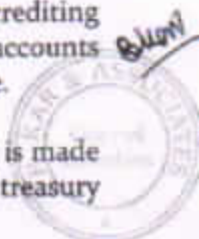
Generally own source revenues are not sufficient for running an ULB. The creation of urban Development infrastructure (land, shelter and civic services) would require dispensing a large amount of resources by the Urban Local Governments. With the rising levels of urbanization and growth of urban population, 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 Mathabhanga Municipality also receives grant from Central Government as well as State Government. Government Funds are sent to Treasury Account L/F account & Various Scheduled Bank Accounts of Mathabhanga 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 E.O 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 Cheques after passing the same. The Cheques 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.	NAME OF BANK	ACCOUNT NO.	PURPOSE	BALANCE AS ON 31.03.2017
1	W.B.STATE CO-OP BANK (3053)	129353052169	GENARAL/MLAD/BEUP	61,22,089.42
2	UNITED BANK OF INDIA (5302)	5302	MDM	2,43,481.00
3	UNITED BANK OF INDIA (13183)	1600010013183	DFID	7,45,194.00
4	STATE BANK OF INDIA (6221)	31837896221	IHSDP PH-2	5,13,791.00
5	UNITED BANK OF INDIA (26806)	1600010226806	14TH FINANCE	93,294.50
6	CENTRAL BANK OF INDIA 19938	3540519938	H.F.A	4,93,648.00
7	CANARA BANK 004062	4097101004062	H.F.U.P	14,57,449.00
8	BANDHAN BANK (113471)	50160000113471	SACHH BHART MISION	7,98,870.00
9	W.B.STATE CO-OP BANK (7113)	129353058955	IHSDP PH-1	11,762.00
10	W.B.STATE CO-OP BANK (3712)	129353011291	SJSRY	18,61,639.50
11	W.B.STATE CO-OP BANK (6893)	129353054676	HHW	2,05,691.00
12	TREASURY GENERAL (8448)	8448	LF	1,12,49,709.00

During course of Audit the ULB has prepared the Bank Reconciliation Statement for the financial year 2016-17. The ULB is maintaining 12No's Bank Accounts including treasury Accounts. :

- 1) No bank Account is un-reconciled during the year 2016-17.
- 2) There is one Bank accounts lying inoperative.

Code	Name of Bank	A/c No.	CL Balance (Rs)
4506102	UNITED BANK OF INDIA(7498)	240011367498	2,662.85

Auditors Suggestion on BRS:

- 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.

C2: 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


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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 available to US by ULB. All demands are being sent to Assesses from the Demand and Collection Register of the ULB. But 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.1,14,04,860.51 and the current demand on property tax for the FY 2016-17 was Rs.28,11,388.88 . The total collection from Property tax during the FY 2016-17 was Rs. 18,98,052.00.

ULB's replies on receivable from Property Tax:

As explain by ULB during the course of our Audit that they will properly maintain the Demand and Collection Register & ULB will serve proper demand notice of property tax to the Assesse on the basis of Demand and Collection Register maintained by the ULB.

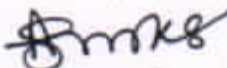
Auditor's Suggestion on receivable from Property Tax:

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.

C3. 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
CENTRAL STORE	4301001				
MEDICAL STORE	4301004				
HEALTH STORE	4301005				
STATIONARY STORE	4301006	67,283.50		24,910.50	42,373.00
SANITARY AND CONSERVANCY STORE	4301010				
WATER SUPPLY STORE	4301011	1,19,042.00		1,19,042.00	
ELECTRICITY STORE	4301012				


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Total (Rs.)	1,86,325.50	-	1,43,952.50	42,373.00
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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.

C4. 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. But advance register is not up to date. It cannot be maintained due to scarcity of staff. Efforts are being made to make advance register up to date. 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 2016-17as per Purohisab
Opening Balance of Advance	Nil
Add: Addition during the year	Nil
Total	Nil
Less: Adjusted During the year	Nil
Closing Balance of Advance	Nil

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.

C5.1. Observation on Reconciliation of Investment Own Fund:


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Investment Own Fund (Other Investment [4208001])

Particulars	For the Year 2016-17
Opening Balance of Investment	-
Add: Addition during the year	10,00,000.00
Add: Interest Earned during the year	-
Total	10,00,000.00
Less: Matured During the year	-
Closing Balance of Investment	10,00,000.00

The investment fund amounting to Rs. Nil is showing in the code 4208001 from the period of Opening Balance Sheet. The investment being made by the ULB during 2016-17 is Rs.10,00,000.00.

C5.2. 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	76,65,139.00
Add: Addition during the year plus Interest Earned during the year	8,99,345.00
Total	85,64,484.00
Less: Matured During the year	-
Closing Balance of Investment	85,64,484.00

C6. Loan (Secured/ Unsecured Loan):**Balance of Un-secured Loan (3318001)**

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

The unsecured loan amounting to Nil is showing in the code 3318001 from the period of opening Balance Sheet. The ULB has no Un-secured loan. The ULB owe money to the bank as house rent which is not settled yet.

D. Comments on the Budget of the ULB:

El:Expenditure Budget vs. Actual Expenditure of the ULB for the year 2016-17Rs (Crores)

Year	Items	Budgeted Expenditure	Actual Expenditure	Saving (+)/Excess(-)
2016-17	Revenue	6.67	5.34	1.33


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	(excluding Depreciation)			
	Capital	7.77	6.19	1.58

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

Year	Items	Budgeted Receipts	Actual Receipts	Deviation
2016-17	Own Source	1.68	1.44	(0.24)
	Government Grant (State / Central) plus Assigned Revenue	2.62	4.35	1.73

F. Status of maintenance of fixed Asset Registers:

Auditors' Observation 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	72,96,603.00		72,96,603.00
Statues and valuable works of art and Antiquities	-		-
Parks and Playgrounds	-		-
Roads and Bridges			
Concrete Road	96,09,940.00		96,09,940.00
Bitumin Road	73,34,000.00		73,34,000.00
Road & Pavement Others	-		-
BRIDGE			
CULVERT	17,764.00		17,764.00
Guard wall	-		-
Sewerage and drainage			
Strom water Drain	-		-
Drain-Open	1,80,93,765.00		1,80,93,765.00
Drain -Close	-		-
Water ways			
WATER Pipelines	1,91,881.00		1,91,881.00
Deep Tube Well	-		-
Water Tank	4,65,500.00		4,65,500.00
Bore well			
Reserver			
Sinking & Re-Sinking of Tubewell	26,71,200.00		26,71,200.00
LAMP POSTS	24,25,103.00		24,25,103.00
MOVABLE ASSETS			
Furniture & Fittings	1,67,800.00		1,67,800.00
Electrical Appliances	18,000.00		18,000.00


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Transformer			
VEHICLE	55,00,773.00		55,00,773.00
PLANT & MACHINERY	65,515.00		65,515.00
Office & Other EQ	19,48,605.00		19,48,605.00
Other Assets	24,950.00		24,950.00
Total	5,58,31,399.00		5,58,31,399.00

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	Accounting Code	Name of the Grant	As per Accounting Software Register (Rs)	As per Appropriation Register (Rs)	Remarks (If Any)
1	3201006	NFBS	3,40,000.00	3,40,000.00	
2	3201007	IHSDP (JNNURM)	2,74,018.00	2,74,018.00	
3	3201008	SJSRY	58,682.00	58,682.00	
4	3201011	SSK	20,08,800.00	20,08,800.00	
5	3201014	OTHER CENTRAL GOVERNMENT GRANTS	33,61,060.00	33,61,060.00	
6	3201019	NATIONAL URBAN LIVELIHOOD MISSION (NULM)	26,19,377.00	26,19,377.00	
7	3201022	HOUSING FOR ALL (HFA) (URBAN)	65,77,692.00	65,77,692.00	
8	3201024	SWACHH BHARAT MISSION (SBM)	61,46,953.00	61,46,953.00	
9	3201026	14 FINANCE COMMISSION GRANT	79,82,215.00	79,82,215.00	
10	3202001	SALARY GRANT	1,04,24,761.00	1,04,24,761.00	
11	3202002	D.A. SUBVENTION GRANT	88,30,749.00	88,30,749.00	
12	3202004	PENSION RELIEF GRANT	21,94,044.00	21,94,044.00	
13	3202006	OTHER SPECIFIC PURPOSE GRANTS	24,31,948.00	24,31,948.00	
14	3202007	STATE FINANCE COMMISSION	19,11,500.00	19,11,500.00	
15	3202008	URBAN WAGE EMPLOYMENT GENERATION	31,50,592.00	31,50,592.00	
16	3202010	WATER LOGGING / ROAD REPAIR	39,79,650.00	39,79,650.00	
17	3202011	FIXED GRANT	28,49,745.00	28,49,745.00	
18	3202012	SCHEME OF HOUSING FOR THE URBAN POOR	27,59,640.00	27,59,640.00	
19	3202013	SOMOBYATHI	12,40,000.00	12,40,000.00	
20	3202051	STATE PLAN DEVELOPMENT	1,63,60,000.00	1,63,60,000.00	

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), measurement book, scheme Register etc. summary of which is annexed below:



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Current Year Income (Revenue & Capital):-

SL NO	HEAD OF INCOME	AMOUNT (Rs.)	Remarks
A. Revenue Receipts (1+2+3)		6,71,03,433.00	
1	Own source Revenue(x+y)	1,16,20,323.00	
x	Tax Revenue	20,74,329.00	
i)	Property tax	18,15,265.00	
ii)	Other tax (levied and collected by municipal body)	2,59,064.00	
y	Non Tax Revenue	95,45,994.00	
i)	Fees & fines	20,08,798.00	
ii)	User Charges	26,49,833.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	48,87,363.00	
Total Own Source Revenue (x+y)		1,16,20,323.00	
2	Other Revenue Receipts	7,54,860.00	
i)	Income from interest/investments	7,54,860.00	
ii)	Other Revenue income	-	
Total of Other Revenue Receipts		7,54,860.00	
3	Transfer Grant & Assigned Revenue	5,47,28,250.00	
i)	State Assigned Revenue	17,14,360.00	
ii)	State Finance Commission (SFC) Grants/Devolution	19,11,710.00	
iii)	Octroi compensation	-	
iv)	Other State Government Transfers	3,49,47,010.00	
v)	Central Finance Commission (CFC) Grant	79,26,100.00	
vi)	Other Central Government Transfers	82,29,070.00	
vii)	Others	-	
B. Capital Receipts		1,23,58,003.00	
	Sale of Municipal Fixed Assets (If any)	-	
	Loans (from State Govt. or Banks etc.)	-	
	State Capital Account Grant (under State Schemes etc.)	27,47,860.00	
	Central Capital Account Grant (under Central Schemes etc.)	96,10,143.00	
	Other Capital Receipts	-	
Total of Capital Receipts		1,23,58,003.00	
Total Receipts of the ULB for the year 2016-17 (A+B)		7,94,61,436.00	


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Current Year Expenditure (Revenue & Capital):-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)	Remarks
Revenue Expenditure (A)			
i)	Establishment Expenditure	2,57,17,129.00	
ii)	Operation and Maintenance	62,79,872.00	
iii)	Interest on Loan paid during the year	-	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	2,15,30,234.00	
Total Revenue Expenditure		5,35,27,235.00	
Capital Expenditure (B)			
i)	All developmental works under Central/State specific schemes	6,19,40,108.00	
ii)	Loan Repayments (Principal Amount)	-	
iii)	Other Capital expenditure	-	
Total Capital Expenditure		6,19,40,108.00	
Total Expenditure of the ULB for the year 2016-17 (A+B)		11,54,67,343.00	

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

Place: Kolkata

Dated: 7th Sept, 2018

for B. KAR & ASSOCIATES

Chartered Accountants

F.R.N. 327348E



CA Biswarup Kar, Proprietor
(Mem. No. - 068672)


Executive Officer
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Chairman
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