

# Mookherjee Biswas & Pathak

Chartered Accountants

To  
The Chairman,  
Baruipur Municipality,

Sub: Internal Audit Report for the period from 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018 of Baruipur Municipality

Sir,

With reference to your order no. 525/BM/IA-17-19/2019 dated 29/07/2019 to conduct Internal Audit of Baruipur Municipality for the period from 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018, we have conducted the audit of the said Municipality.

As this system has been introduced, lot of time has been spent to interact with the staffs and officials of the Municipality. Spot correction has been made wherever necessary and possible. Healthy discussion has been made reviewing the progress of audit in the presence of the officials of the Municipality.

We enclosed herewith our internal audit report for the captioned period of Baruipur Municipality for your kind perusal and taking necessary action.

Thanking you for all your assistance & co-operation.

Yours faithfully,

Encl: Internal Audit Report for the period from 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018.

Mookherjee Biswas & Pathak  
Chartered Accountant, Kolkata  
FRN: 301138E

  
N.K. Chakrabarti  
(Partner)  
Membership No. 300783



Date: 14-08-19  
Place : Kolkata

## Contents

Background .....	4
Organogram and Functional units .....	6
System Study.....	7
Expenditure .....	8
Adherence to the W.B. Municipal Accounting Manual: .....	8
Collection and Deposit of Money:.....	8
Physical Verification of cash :.....	9
Bank Reconciliation statement: .....	9
Risk involved: .....	9
Cheque books and Money receipts book: .....	10
Property Tax Demand and Collection Procedure: .....	10
Trade License: .....	10
Pay and Allowances:.....	11
Statutory Dues: .....	11
Advances: .....	12
Procurement: .....	13
Government Grant .....	13
Comparative Analysis:.....	13
Progress of Implementation of PMAY: .....	13
Inventories : .....	14
Fixed Assets.....	14
Health Department .....	14
PWD.....	15
Pending Court Cases .....	15
No Proper Booking of Expenditure .....	15
Miscellaneous .....	16

## Background

Baruipur is a sub-divisional town of the district of South 24-Parganas situated on the banks of Tolly's canal at the crossing of Diamond Harbour and Lakshmikantapur between Kolkata and Sunderbans. According to common belief, the name was derived from the word 'Barui' which means betel planter. Its geographical location is 20° 30' latitude North and 88° 25' longitude East. Baruipur became a sub-division in 1858. Earlier, it was part of a sub-division, which was basically a sub-division created during the British regime for collection of taxes under a collector. The land is bounded on the north by Sonarpur, south by Jainagar, east by Canning and west by Bishnupur. During those days it was well known for its indigo plantation. Baruipur municipality covers an area of 9.07 Sq.Km. only.

Baruipur Municipality is located at the extreme southern side of Kolkata Metropolitan Area. Railway line has connected this municipality with Kolkata and southern part of South 24 Pgs. Garia - Baruipur Road or Kulpi Road is one of the major roads, which has connected the area with Kolkata and North 24 Pgs through E.M Bye Pass. Other major roads like Madarat Road, Dhabdhabi Road, and Canning Road connected the area with eastern part and Amtala Road has linked it with the adjacent western part.

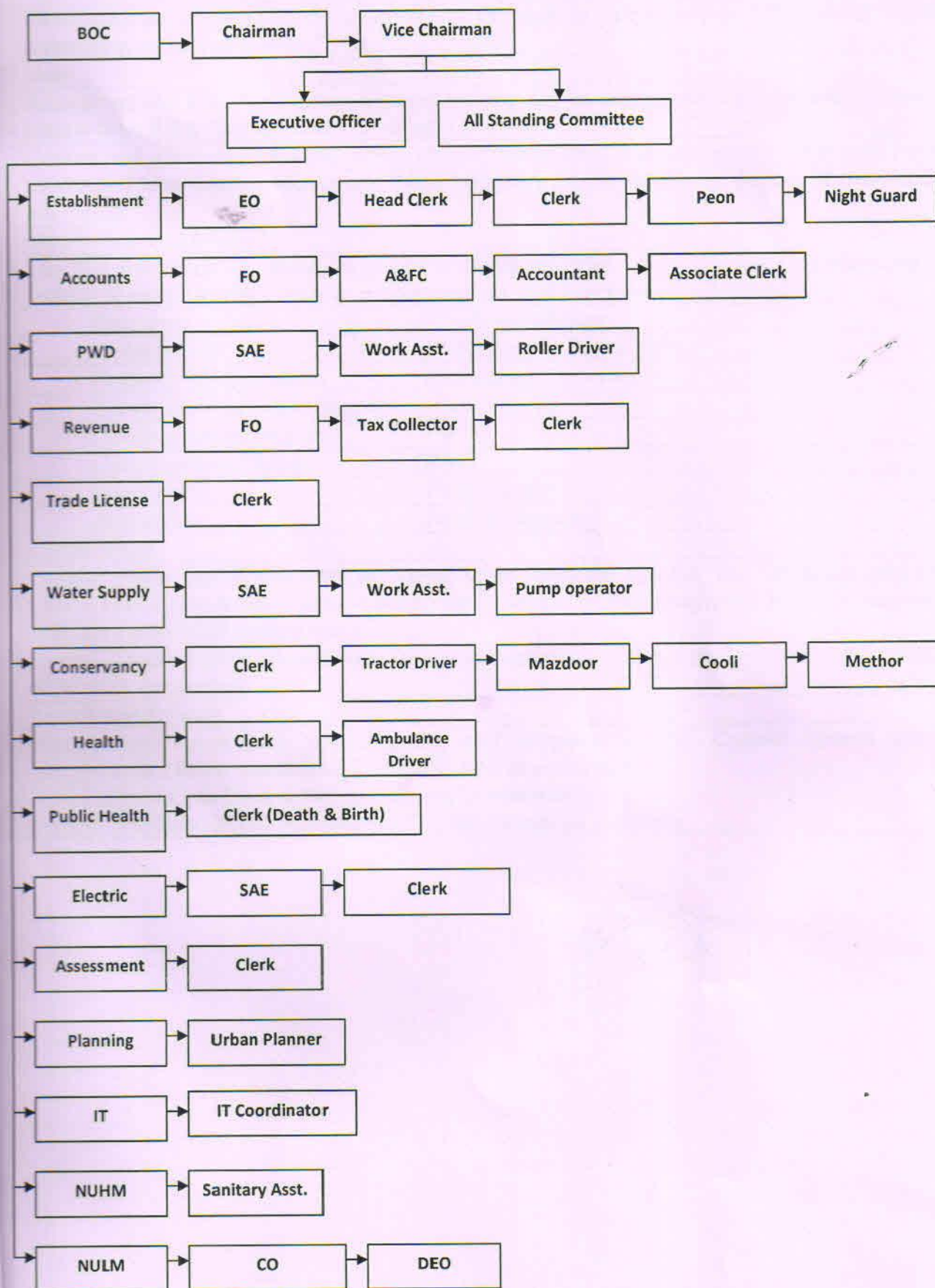
1	<b>Name of the District:</b>	24 Parganas(South)
2	<b>Year of establishment:</b>	1869
3	<b>Area (in sq. Km):</b>	9.07 SQ. K.M.
4	<b>No. of wards:</b>	17
5	<b>Population (Census 2011):</b>	
5.1	Male	26718
5.2	Female	26410
5.3	Total	53128
6	<b>Density of Population (Per sq. km.)</b>	5857
7	<b>Break up of Population (2011):</b>	
7.1	SC	13157
7.2	ST	317
7.3	Minorities	4054
8	<b>Date when last election held:</b>	30 <sup>th</sup> May,2010
9	<b>Year of Last Assessment of Properties:</b>	2012-13
10	<b>Literacy Rate</b>	85.41%
11	<b>Number of BPL Household (as per SUDA Survey):</b>	2882
12	<b>Slum Scenario</b>	
12.1	Total No of Slum	64
12.2	Total Slum Population (as per USHA)	15891
12.3	Percentage of Slum Population to the total population	29%
13	<b>Housing status for Urban Poor: ( as on 31.03.14)</b>	
13.1	No. of beneficiaries provided with Houses under BSUP / IHSDP/ "Housing for Urban Poor"	BSUP - 1743.
14	<b>Length of Municipal Road: (in km.)</b>	123.47 K.M.
15	<b>Length of Drain: (in km.)</b>	80.84 K.M.
16	<b>Water Supply:</b>	
16.1	No. of Tubewell	204
16.2	No. of Stand post	529
16.3	No. of houses connected with water supply network	5000 (Approx)
17	<b>Total no. of light posts.</b>	4129
18	<b>Health :</b>	
18.1	No. of Hospital (ULB / Govt./ Private)	1 no.
18.2	No. of Municipal Health Sub-Centre	5 Nos.
19	<b>Education :</b>	
19.1	No. of Higher Secondary School (Municipal/ others)	3



19.2	No. of Secondary School (Municipal/ others)	1
19.3	No. of Primary School(Municipal/ others)	17
19.4	No. of Sishu Siksha Kendras (SSK)	Nil
<b>20</b>	<b>Other Infrastructure (Both Municipal &amp; Others) :</b>	
20.1	Bridge	2
20.2	Flyover	1
20.3	Stadium	Nil
20.4	Parks and Gardens	17
20.5	Playground	10
20.6	Auditorium/Community Hall	8
20.7	Borough Office	Nil
20.8	Ward office	1
20.9	Market	5
20.10	Burning Ghat	1
20.11	Electric Crematorium	1
20.12	Burial Ground	2
20.13	Public Library	2
20.14	Bus Terminus	Nil
20.15	Ferry Ghat	Nil
20.16	Guest House/ Tourist Lodge	1
20.17	Community Latrine	9
20.18	Night Shelter	Nil
20.19	Others (Please specify) -	-



# Organogram and Functional units



## System Study

Those who are engaged in the departments are making proper use of Software for day-to-day accounting and compilation of periodic accounting.

### User:

Accountant and allied accounts personnel making day-to-day payment entries and contra entries, mainly Inter Bank Transfer and Withdrawal of Cash.

Cashier and allied staff making entries of all types of capital and revenue receipt both from own source and Government source and make necessary contra entries for deposit of daily collection into bank.

### Monitoring and Control:

The Finance Officer is monitoring all the above activities, make necessary rectifications before passing those entries by selecting proper function and Functionary as follows:

Functions	Functionaries
Water Supply	Water Supply Department
Property Tax Collection	Assessment Department
Construction of Water Supply	Water supply
Construction of Drains	PWD
Construction of Roads	PWD
Street Light	Public Safety
Ambulance	Medical Services

### Observation:

Regular prints out of vouchers are being taken from the system. The Chairman and Finance Officer both approve the vouchers before disbursement of every payment, however, no cash book & ledgers print out has been taken.

Journal Vouchers were passed without any authorization of the higher authority and justification of primary documents.

### Recommendations:

Management Information System (MIS) and adequate Internal Control System should be introduced for better monitoring and evaluation of performance.

Hard Copy of Cash Book & Ledgers should be maintained.

Journal Vouchers should be authorized by the concerned authority.



## Expenditure

Adherence to the W.B. Municipal Act, 1993, W.B. Municipal (Finance and Accounting) Rules 1999, as amended:

They are incurring various planed and non planed expenditure those can be categorized under the following heads:

Planed Expenditure	Non - Planned Expenditure
13 <sup>th</sup> Finance Commission	Fixed Grant
14 <sup>th</sup> Finance Commission	Salary Grant
S. F. C	A.D.A Grant
JNNURM	Entertainment Tax
Employment Generation Grant	SSP, SSA
Development Grant	CUDP-III
PMAY	Mid-Day-Meal
NULM	Pulse Polio
NUHM	NSAP

### Observations:

It is observed that they are incurring above expenditures by following the purposes mentioned in G.O and various rules and standard practices as prescribed in W.B. Municipal Act 1993, W.B. Municipal (Finance and Accounting) Rules 1999 as amended from time to time.

Budget had been prepared for allocation for planed and non-planned expenditures considering the trend of last 5 years. The budget is being reviewed after 9 months of the financial year. Revised estimates of expenditure are being prepared for next 3 months of that Financial Year.

Irregularities observed in booking of proper head wise entries for NUHM project.

### Recommendation:

System of quarterly review report should be implemented for the better control.

## Adherence to the W.B. Municipal Accounting Manual:

Proper Books of Accounts are maintained following codified chart of accounts advised by CMU and no deviations have been found.

### Observations:

We observed that certain mistakes in codification of accounts in the system.

### Recommendation:

This should be taken care of at the time of Compilation of Accounts.

## Collection and Deposit of Money:

### Demand and Collection System of Property Tax and Deposit of Money

As per the guideline given by the Central Valuation Board, West Bengal quarterly demand is raised and prepared by the Assessment Department. Collections are either directly received from the tax payer or through collecting agents. Collections of each day are usually deposited into bank by the end of the next day.

### Observations:

We observed that collections are deposited into bank generally on the following day.



## Physical Verification of cash :

### Observations:

It is not done in regular manner.

We have done a surprise Physical Verification of Cash as on 30.07.2019 given in Annexure I & it has been agreed with the Cashier's Cash Book.

### Recommendation:

Daily cash balance should be physically verified and certified by the competent authority for avoidance from Books of accounts.

## Bank Reconciliation statement:

### Observations:

It was observed that out of 42 bank accounts, Bank Reconciliation Statement was not done in 17 bank accounts. Details given in Annexure II.

It was observed that Rs. 6,70,72,967.84 (Unreconciled Figure) is lying as Cash & Cash equivalent as on 31-03-2018 under B-17 Schedule generated from Purohisab software. Some receipt entries relating to Grant from Government like NSAP amounting to Rs. 149.42 lakhs, 14<sup>th</sup> FC amounting to Rs. 290.64 lakhs, etc., not fully accounted for in the books of accounts for the year FY 2017-18.

Moreover, Cash-in-hand balance is showing Rs. (-) 9, 13,762.80 as on 31-03-2018 due to unreconciliation.

### In operative bank Account:

We observed that no transaction has been made in the following banks for more than 3 year. The details are given below:

Name of Bank	A/C Number	Balance (as on 31.03.2018)
UBI CD-31	1508050010031	4,02,926.00
SBI-BPSS	10400312829	7,918.43
SBI-NRY	10400312807	86,847.74
Allahabad Bank-MID DAY MEAL	34034	31,640.00
Allahabad Bank-PENSION	5836	2,722.00
PNB BRGS	6929005500000035	NIL
Bank of Maharashtra	2011659	7222.00

### Observations:

As no transaction has been made since last 3 years, it should be closed down as these are inoperative in nature.

## Risk involved:

We observed that huge amount of daily cash balance kept by the Cashier in cash department, To reduce the risk regarding this issue Management may accept the following suggestions:

1. Fidelity Insurance should be taken to safeguard the huge daily cash balance & also for movement of cash.





## Cheque books and Money receipts book:

Cheque books are kept under lock and key under custody of Account Section and money receipts are kept under custody of cashier. Daily Collection Register books are issued by the cashier to the collecting agent.

### Observations:

No computerized system of maintaining Daily Collection Register books had been found.

## Property Tax Demand and Collection Procedure:

As per the guideline issued by the Central Valuation Board, West Bengal quarterly demand is raised and prepared by the Assessment Department. Collections received either directly from the tax payer or through collection agents. Collections of each day are usually deposited into bank by the end of the next day.

The details of Arrear & Current Demand and Arrear & Current Collection for the year 2017-18 are given in Annexure III.

### Observations:

Demand collection register not maintained in property tax dept.

### Age wise analysis of receivables of Property Tax:

No Age wise analysis has been done properly as per the West Bengal Municipal Act, 1993

### Recommendation:

Management should take initiative to installed Property Tax Software for better control of the Property Tax Demand, Collection & Aging of Property Tax.

Note: Property Tax Software has been installed from 01-04-2019.

## Trade License:

### (A) Collection of Trade License:

Year	Arrear Collection (Rs)	Current Collection (Rs)	Total Collection (Rs)	As per Revised Budget	% of collection as per Revised Budget
2017-2018	1,50,340	9,38,015	10,88,355	12,00,000	90.70%

### Observations:

From the above table it was observed that the Municipality collected 90.70% of the Budgeted Trade License Fees.



**(B) Non-Renewal of Trade License:**

Year	OB	License Issued	No of Trade Closed	Total License	License Renewed	License not renewed
2016-2017	2,859	761	17	3,603	2,304	538
2017-2018	3,603	596	21	4,178	2,176	1,406

**Observations:**

From the above Table we observed that 1,406 traders did not renew their license during 2017-2018.

**Recommendation:**

We suggest that Municipality should take necessary steps for realize all outstanding dues.

**Pay and Allowances:****Observations:**

We observed that expenditure have been recorded as per the salary bill acquaintance by employees and authorized by Finance Officer and Chairman of the Municipality. No discrepancies have been found for the same.

**Statutory Dues:****Observations:**

TDS has been deducted but not deposited in time as per rules. The details have been shown in Annexure IV.

It has been observed that TDS return is not filed within due date. Details are given below:

SL No.	Form No.	Periodicity	Due Date	Filing Date
1	26Q	Q1	31 <sup>st</sup> July 2017	4 <sup>th</sup> January 2018
2		Q2	31 <sup>st</sup> October 2017	22 <sup>nd</sup> January 2018
3		Q3	31 <sup>st</sup> January 2018	13 <sup>th</sup> July 2018
4		Q4	31 <sup>st</sup> May 2018	17 <sup>th</sup> July 2018
5	24Q	Q4	31 <sup>st</sup> May 2018	19 <sup>th</sup> July 2018

Professional Tax has been deducted but not deposited in time as per rules. The details have been shown in Annexure V.

**Effects:**

Delay in Deposits of TDS beyond due date attract penal interest @ 1.5% per month [u/s 201(1A) under Income Tax Act, 1961]. Moreover, failure to file quarterly TDS return exceeds one year penalty ranging from Rs 10,000/- to Rs 1 lakh (u/s 271H under Income Tax Act, 1961)

**Recommendation:**

TDS deducted for the month should be deposited within 7 days of the following month, except for the month of March which is on 31<sup>st</sup> March on the same month, & quarterly TDS return should be made within due date. Moreover, reconciliation of TDS Deduction & deposit for every month should be done.

Professional Tax should be deposited within the due dates prescribed under rules to avoid interest charges.



**Advances:****Observations :**

Advances are properly monitored and control registers are regularly maintained. It was observed that advance amounting to Rs. 13,37,820 as on 31.03.2018 includes Rs. 1,45,767 was lying unadjusted for more than 5 years.

The details of unadjusted advances are given below:

Date	To Whom	Amount (Rs)	Purpose
11/10/1999	Rabin Sen (Chairman-B.M)	15,000	Cleaning Garbage
16/03/2000	Rabin Sen (Chairman-B.M)	15,000	Inauguration of Water Supply Project
22/03/2000	Rabin Sen (Chairman-B.M)	5,000	Memorial Stone at Annexe Building
16/05/1997	Rabin Sen (Chairman	10,000	Prize Distribution
21/01/1998	Rabin Sen (Chairman	3,500	Birthday Celebration of Netaji
13/01/1997	Rabin Sen (Chairman	10,000	Birthday Celebration of Netaji
07/12/1995	Rabin Sen (Chairman	3,000	Malaria Programme
23/02/1996	Rabin Sen (Chairman	5,000	TA & Other Exp for Bypass Road
28/09/1999	Haripada Das (Councillor)	3,000	Installation of Bulb for Durga Puja
24/10/2002	Hafizur Rahaman (Vice-Chairman-B.M)	5,000	Kachri bazar
26/05/2011	Subhash Roychowdhury	30,000	Gumboot
27/1/2012	Subhash Roychowdhury	20,000	Repairing
16/3/2012	Subhash Roychowdhury	16,000	Conservancy
22/12/2009	Sukumar Baidya	3,500	Insurance
16/12/2008	Sukumar Baidya	3,600	Insurance
21/1/2008	Dulal Halder	10,000	Training Programme
03/12/2002	Manoranjan Purkait (Councillor)	1,000	Reasearch Work for History of Baruipur
Total		1,45,767	



## Procurement:

Municipality is following the procedure stated in W. B. Finance Rule i.e. upto Rs 5,000.00 places direct order. Above Rs. 5,000.00 but upto Rs. 1,00,000.00 invites quotations from at least 4 vendors. For the above Rs. 1,00,000.00 but upto Rs. 5,00,000.00 accepts quotations as well as display of such invitation in notice board and circulated around the area. For above Rs. 5,00,000.00 Municipality gives advertisement in daily news paper. As soon as lowest quotation is determined, approval is made by the competent authority and purchase order is placed with the selected supplier. After receipt of materials, quality of the material is checked by the store keeper and entered the receipt of material by him in the stock register.

## Government Grant

Observations:

The following inoperative grants remain unutilized. Details are given below:

Name	Amount(Rs)
Octroi Grant	271.00
Baruipur Paura Sakharata Samity	5,515.43
NRV Training	60,499.74
8 <sup>th</sup> Plan	616.36
Prevent the Spark of Dengue	400.00
Matri Sadan & Heart Monitoring Centre	9,297.00

Observations:

We observed that no transaction has been done in last few year.

## Comparative Analysis:

Particulars	2016-17 (Rs. In Lakhs)	2017-18 (Rs. In Lakhs)	Percentage Change
Revenue Receipts	1,134.50	1,389.50	(+) 22.47%
Capital Receipts	300.67	812.34	(+) 170.40%
Revenue Expenditure	611.49	698.23	(+) 14.19%
Capital Expenditure	376.38	1,230.38	(+) 226.90%

Details given in Annexure VI.

## Progress of Implementation of PMAY:

During scrutiny of MPR we observed that PMAY project in Baruipur Municipality area was sanctioned by the GOI [Memo No. SUDA-213/2015/207(70) dated 05-02-2016] with project cost of Rs. 518.14 lakh. This includes 128 numbers beneficiaries. Fund received of Rs 1,96,08,000 during the year. Corresponding utilization for the year was Rs 1,65,30,124.

Observations:

(a) PMAY project was under Municipal Area.



## Inventories :

### Observations:

Closing Stock of Conservancy Items as on 31.03.2018 was Rs. 2,66,4267 [See Annexure VII]

Closing Stock of Electrical Items as on 31.03.2018 was Rs. 2,14,748/- [See Annexure VIII]

Closing Stock of Water Supply Items as on 31.03.2018 was Rs. 20,322/- [See Annexure IX]

Closing Stock of Medicine Items as on 31.03.2018 was Rs. 1,26,211/- [See Annexure X]

No Physical verification of inventories is carried out by the authority during the year. We have conducted surprise physical verification during the course of our audit. The details are as below:

### Physical Verification of Conservancy Items:

While conducting Physical verification, we have found there was no shortage/surplus.

### Physical Verification of Electrical Items:

While conducting Physical verification, we have found there was shortage of amounting Rs. 37,747/-

While conducting Physical verification, we have found there was excess of amounting Rs. 2,832/- [See Annexure XI]

### Physical Verification of Water Supply Items:

While conducting Physical verification, we have found there was shortage of amounting Rs. 370/- [See Annexure XII]

### Recommendation:

Physical Verification should be done by the management on a regular basis & Obsolete Stocks should be identified & necessary action should be taken for the same.

## Fixed Assets

Fixed Assets Register is maintained properly and entries are completed at the end of each Financial Year properly. No identification marks in the assets were found. No physical verification has been conducted by the authority during the year.

Fixed Assets lying in the departments as on 31.03.2018 was Rs. 85,64,400 [See Annexure XIII]

### Observations:

No asset identification number has been found for tractor, water tanker JCB, and roller and there has been no pollution and insurance certificate for Tractor.

### Recommendation:

Physical Verification should be done by the management on a regular basis. Identification marks should be put for every tangible assets for better control. Moreover, Obsolete Fixed Assets & Scraps should be identified & necessary action should be taken for the same by the management.

## Health Department

We have visited the health sector and physically verified the medicine stock lying with the department.

### Observation:

It was observed that both purchase stock and stock received from the Central stores are kept together and no separate details are maintained.

### Recommendation:

There should be separate register for medicine purchased by Municipality and supply received from central stores under NUHM.



## PWD

### Observations:

Works register not maintained properly in PWD department.

No pending bill register is maintained by the PWD.

No security deposit register is maintained.

## Pending Court Cases

### Observation:

We observed the following court cases as certified by the Municipality are pending as on date of our report.

Sl No.	Title Suit No	Forum	Name of Party
1	24862(W)/2018	High Court	Sudas Kr Mondal Vs Baruipur Municipality
2	6074(W)/2018	High Court	Tapan Saha & Ors. Vs Baruipur Municipality
3	9528(W)/2018	High Court	Om Prakash Gupta Vs Baruipur Municipality
4	7124(W)/2016	High Court	Biswajit Naskar Vs Baruipur Municipality
5	14190(W)/2018	High Court	Kachari Bazar Vs Baruipur Municipality

### Recommendation:

The present status of the pending court cases should be properly analyzed and adjustment (if any) should be done accordingly.

## No Proper Booking of Expenditure

It was observed that booking of expenditure in books of accounts not tallied with FMR. For instance, expenditure for the month of May, June & July 2017 are given below:

Month	Amount as per Books of Accounts	Amount as per FMR	Difference
May	1,86,192	1,68,608	17,584
June	2,42,195	2,14,339	27,856
July	2,17,805	2,07,514	10,291

### Recommendation:

Booking of Expenditure as per Books of Accounts and FMR should be tallied otherwise it will create mislead for the accounting procedure.



## Miscellaneous

(a) Some clerical mistake like misposting of some account head in the books of account had been rectified in consultation with the appropriate authority.

(b) No fictitious expenditure had been found during the course of our Audit.

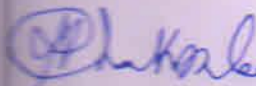
(c) There were no misuse or underutilization of assets noticed during the Audit period. Management has also certified the same.

(d) In our opinion, proper books of accounts and other relevant records have been maintained in so far as it appears from our examination of such books.

### General Recommendation:

- Performance evaluation should be done by the third party. (Auditor / Agency).
- It was observed during our audit that the Municipality has deposited the total amount of cess collected from the contractors.

For and on behalf of  
Mookherjee Biswas & Pathak  
Chartered Accountants, Kolkata  
FRN: 301138E



N.K. Chakrabarti

Partner

Membership No. 300783

UDIN: 19300783AAAAAI2892

Place: Kolkata

Date: 14-08-19

Annexure I			
Cash Verification as on 30 <sup>th</sup> July 2019 at 05:00 PM			
Denominations		Nos.	Amount (Rs)
2000	x	9	18,000.00
500	x	21	10,500.00
200	x	10	2,000.00
100	x	109	10,900.00
50	x	56	2,800.00
20	x	136	2,720.00
10	x	312	3,120.00
5	x	0	-
<b>Coins</b>			
10	x	0	-
5	x	0	-
2	x	0	-
1	x	0	-
		<b>Total</b>	<b>50,040.00</b>

	<u>Amount (Rs)</u>
Balance as per Cash Book	50,040.00
Balance as per Physical Verification	50,040.00
Difference (if any)	-





## Annexure II

## List of Bank accounts for which BRS were not done as on 31-03-18

Sl No.	Code	Name of the Banks
1	4502101	UBI(CD-1)
2	4502103	UBI (1508010124485)- S.D. & INT.
3	4502104	UBI (1508010137263)- BURNING GHAT
4	4502402	SBI-10400312932(NOAPS)
5	4502501	UBI(CD-291)-SJSRY
6	4504101	UCO BANK(9986)
7	4504301	SBI(10400308073)-CUDP
8	4504351	SBI(10400308084)-8TH PLAN
9	4506101	UBI(CD-54)-KUSP
10	4506102	UBI(1508010103749)-BSUP
11	4506103	UBI(1508010106245)-12TH. FC
12	4506104	UBI(1508010109192)-BSUP-II
13	4506105	UBI(1508010107662)-K.M.W & S.A
14	4506106	UBI(1508010137874)-BSUP-III
15	4506108	H.D.F.C BANK(04521450000244)
16	4506110	UBI(1508010152853)-RAY
17	4506113	UBI(1508010185868)- 14TH. FC



## Arrear &amp; Current Demand and Arrear &amp; Current Collection for the year 2017-18

Particulars of Demand	Demand			Collection			% of Collection			Closing Balance	As per Revised Budget	% of total Collection as per Budget
	Arrear Amount (Rs)	Current Amount (Rs)	Total Amount (Rs)	Arrear Amount (Rs)	Current Amount (Rs)	Total Amount (Rs)	Arrear %	Current %	Total %			
Property Tax	10,785,140	9,496,454	20,281,594	1,149,289	3,630,108	4,779,397	11%	38%	24%	15,502,197	8,000,000	60%



## Annexure IV

## TDS Deducted but not deposited within Due Date

2017-18

Month	Cheque No.	Amount	Due Date	Date of Deposit	Delay (in days)
April	070799	476	07/05/2017	01/06/2017	25
April	070796	5	07/05/2017	01/06/2017	25
April	263805	91	07/05/2017	01/06/2017	25
April	263800	3,101	07/05/2017	01/06/2017	25
April	166464	4,969	07/05/2017	01/06/2017	25
April	188594	4,038	07/05/2017	01/06/2017	25
April	166459	2,497	07/05/2017	01/06/2017	25
April	166454	4658	7/5/17	01/06/2017	25
April	166484	1329	7/5/17	01/06/2017	25
April	166479	2088	7/5/17	01/06/2017	25
April	166474	736	7/5/17	01/06/2017	25
April	166469	4939	7/5/17	01/06/2017	25
April	038269	4047	7/5/17	2/6/17	26
April	038271	4120	7/5/17	2/6/17	26
April	038267	2404	7/5/17	2/6/17	26
April	038259	360	7/5/17	2/6/17	26
April	038261	429	7/5/17	2/6/17	26
April	038265	2933	7/5/17	2/6/17	26
April	038263	6890	7/5/17	2/6/17	26
May	755752	4,000	07/06/2017	15/06/2017	8
May	184389	15,825	07/06/2017	15/06/2017	8
May	038299	2534	7/6/17	16/6/17	9
May	038279	1799	7/6/17	15/6/17	8
May	038281	1800	7/6/17	15/6/17	8
May	038283	1801	7/6/17	15/6/17	8
May	038286	9348	7/6/17	15/6/17	8
May	038288	3109	7/6/17	15/6/17	8
May	038293	5937	7/6/17	15/6/17	8
May	038295	13168	7/6/17	16/6/17	9
May	038297	1104	7/6/17	16/6/17	9
May	038299	2534	7/6/17	16/6/17	9
Sep	765100	800	7/10/17	17/10/17	10
Sep	091847	14900	7/10/17	21/10/17	14
Sep	000412	13322	7/10/17	31/10/17	24
Sep	000416	2020	7/10/17	31/10/17	24
Dec	210137	488	7/1/18	15/1/18	8
Jan	182988	70	7/2/18	20/2/18	13
Jan	039398	17900	7/2/18	15/3/18	36
Jan	039397	4066	7/2/18	15/3/18	36
Jan	039400	5184	7/2/18	15/3/18	36
Jan	039399	15665	7/2/18	15/3/18	36
Feb	040004	9400	7/3/18	15/3/18	8
Feb	040005	8891	7/3/18	15/3/18	8
Feb	040003	6670	7/3/18	15/3/18	8
Feb	263144	168	7/3/18	15/3/18	8
Feb	040006	11628	7/3/18	15/3/18	8



Annexure V

## Professional Tax Deducted but not deposited within Due Date

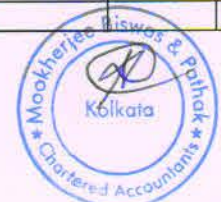
2017-18

Months.	Amount Rs.	Due Date	Date of Deposit	Delay (in days)	Challan No.
Jun	110	15/7/17	11/8/17	27	19-201718-005371953-2
Jun	9,270	15/7/17	11/8/17	27	19-201718-005370847-2
Aug	200	15/9/17	13/10/17	28	19-201718-008859654-2
Sep	130	15/10/17	14/11/17	30	19-201718-010681582-2
Dec	110	15/1/18	5/2/18	21	19-201718-016501745-2
Jan	9,430	15/2/18	15/3/18	28	19-201718-019683825-2
Jan	110	15/2/18	13/3/18	26	19-201718-019015050-2



## STATEMENT OF INCOME AND EXPENDITURE OF BARUIPUR MUNICIPALITY FOR THE YEAR 2017-2018

INCOME		Amt. (Rs.)	Amt. (Rs.)	EXPENDITURE		Amt. (Rs.)	Amt. (Rs.)
A	Revenue Receipts (1+2+3)		1,389.50	1	REVENUE EXPENDITURE		698.23
1	Own Revenue Receipts (a+b)		395.79		1.1. Establishment and Salaries (All Departments regular and contractual)	186.46	
10	a) Tax Revenue	60.90		210	Salaries, Wages and Bonus	186.46	
10	i) Property Tax	47.79		230	1.2. Operation and Maintenance (O&M)	213.45	
8	ii) Other tax (levied and collected by municipal body)	13.11			1.3. Loan repayment (Interest payments)	-	
	b) Non-tax revenue (levied and collected by municipal body)	334.89			1.4. Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	298.32	
40	i) FEES & FINES	157.20		220,210	Administrative Expenses, Pension etc	298.14	
40	ii) User Charges	136.28		240	Interest and Finance Charges	0.18	
	iii) Other non-tax revenue (levied and collected by municipal body)	41.41		250	Programme Expenses		
30	Rental Income from municipal properties	7.77		2	CAPITAL EXPENDITURE		1,230.38
50	Sale and Hire Charges	33.64			2.1. All developmental works under Central/State specific schemes	1,063.14	
71	Interest Earned	-		410	Fixed assets (BMS,DMA Grant)	-	
2	Other Revenue Receipts (3)		19.34		2.2. Loan Repayments (Principial Amount)	-	
71	a) Interest Earned	19.34			2.3. Other Capital expenditure	167.24	
	b) Other revenue income	-		410	Fixed assets	-	
3	Transfers/Grants/Assigned Revenues		974.37	430	Stock-in-hand	-	
20	a) State Assigned Revenue	43.45					
20	b) State Finance Commission (SFC) Grants/Devolution	63.05					
	c) Octroi compensation	-					
20	d) Other State Government Transfers	283.76					
	1) SALARY GRANT	84.80					
	2) D.A. SUBVENTION GRANT	75.96					
	3) PENSION RELIEF GRANT	34.53					
	4) S.C/S.T GRANT	-					
	5) FIXED GRANT	72.47					
	6) OTHER SPECIFIC PURPOSE GRANTS	16.00					
20	e) Central Finance Commission (CFC) Grant	290.64					
20	f) Other Central Government Transfers	293.47					
	1) MID DAY MEAL	49.61					
	2) NSAP	149.42					
	3) IPP-VIII / CUDP - III	57.76					
	4) OTHER CENTRAL GOVERNMENT GRANTS	-					
	5) NULM	2.47					
	6) NUHM	34.21					
	g) Others	-					
B	Capital Receipts		812.34				
	1) Sale of Municipal Land						
	2) Loans (from State Govt. or Banks etc.)						
320	3) State Capital Account Grant (under State Schemes etc.)	516.86					
	a) WATER SUPPLY FACILITIES	24.06					
	b) DMA	179.05					
	c) URBAN WAGE EMPLOYMENT GENERATION	24.57					
	d) Green City Mission	219.97					
	e) Construction of Municipal Buildings	69.21					
	4) Central Capital Account Grant (under Central Schemes etc.)	238.23					
341	5) Other Capital Receipts	57.25					
	Deposits Works :	57.25					
TOTAL INCOME (A+B)			2,201.84	TOTAL EXPENDITURE (1+2)			1,928.61



Annexure VII				
Closing Stock of Conservancy Items as on 31st March 2018				
Items	UoM	Stock as per Register	Rate	Amount
A	B	C	D	E
Lime	KG	16,880	48	810,240
Bleaching Powder	Kg	5,965	50	298,250
Mosquito Oil	Ltr	454	1,700	771,800
Drain Brush	Pc	284	761	216,152
Acid	Ltr	2	13	26
Phenyl	Pc	5	310	1,550
Broom Stick(handle)	KG	84	258	21,638
Grass Oil	ltr	293	1,850	542,050
Kanta Kodal	Pc	8	320	2,560
<b>Total</b>				<b>2,664,267</b>



## Annexure VIII

Closing Stock of Electric Department as on 31st March 2018					
Sl. No.	Items	UoM	Stock as per Register	Rate	Amount (Rs.)
1	60 W Lamp	Pc	2,174	11	23,914
2	PVC Tape	Pc	43	13	559
3	40W Tubelight	Pc	331	39.75	13,157
4	60W Light Holder	Pc	325	22.5	7,313
5	6 mm Al 2 core Cable	Coil	1	2,623	2,623
6	40/36 W Tube Choke	Pc	487	140	68,180
7	150W Sodium Vapour Lamp	Pc	25	330	8,250
8	250W Sodium Vapour Lamp	Pc	8	340	2,720
9	400W Metal lamp	Pc	2	1556	3,112
10	250W Sodium Vapour Choke	Pc	16	1560	24,960
11	Igniter 150/400 W/250	Pc	54	310	16,740
12	Tube Set Cover	Pc	127	245	31,115
13	Vapour light Cover	Pc	29	350	10,150
14	300W Big Holder	Pc	17	115	1,955
<b>Total</b>					<b>214,748</b>



Annexure IX					
Closing Stock of Water Supply Item as on 31st March, 2018					
Sl. No.	Description of Item	Book Stock	Unit	Rate	Amount
1	1/2" x 6" short pieces	21	No	35	735
2	1/2" socket	23	No	28	644
3	3/4" x 1/2" Reducer Socket	16	No	35	560
4	Jute	17.45	Kg	70	1,222
5	Lead	8	Kg	195	1,560
6	3/4" x 1/2" Elbow	23	No	32	736
7	3/4" x 2" short pieces	33	No	21	693
8	3/4" x 18" short pieces	3	No	105	315
9	3/4" Elbow	11	No	30	330
10	3/4" P.V.C Pipe	10	ft	22	220
11	1/2" Tap	51	No	60	3,060
12	3/4" Union	22	No	60	1,320
13	1/2" steel plug	7	No	50	350
14	1/2" x 2" short pieces	18	No	54	972
15	3/4" socket	20	No	60	1,200
16	3/4" x 6" long screw	38	No	50	1,900
17	1/2" Elbow	15	No	29	435
18	Rubber Sheet	53	Kg	75	3,975
19	Push Tap	1	No	95	95
<b>Total</b>					<b>20,322</b>





## Annexure X

Closing Stock of Medicine Items as on 31st March, 2018				
SL.NO	DESCRIPTION OF ITEMS	Book Stock	RATE	AMOUNT
1	PRE AND PROBIOTIC (VIZYLAC CAP)	50	43	2,150
2	AMITRYPTILLINE 10 MG (AMITRALINE-10)	80	22	1,760
3	AMITRYPTILLINE 10 MG (SANTRIP 10)	1,000	2	2,128
4	TAB AMITRYPTILLIN 10 MG	1,000	2	2,128
5	NOSOPEN NASAL DROP	13	50	650
6	QUITODERM (CLOTRIMAZOLE+ BECLOMITHASONE CREAM)	500	7	3,472
7	QUITODERM CREAM	520	7	3,611
8	HYDROCHLOROTHIAZIDE (AQUAZIDE 12.5)	50	9	450
9	PANTOPRAZOLE+ DOMPERIDON (POTON- DSR)	4	64	257
10	AZITHROMYCIN 500 MG (AZIGLOW-500)	150	50	7,500
11	CALCIUM+ VITAMIN D3(SHELCON-500)	50	50	2,500
12	ENZYME TAB(CEEZYME)	10	60	600
13	DICLOFENAC GEL (GEL DICLOFENAC+ NEOMYCIN+ LINSEED OIL)	530	18	9,498
14	ARTHRINA GEL	500	18	8,960
15	VITAMIN E CAPSULE	3,000	2	6,384
16	VITAMIN E CAPSULE ( EVION 400)	3,000	2	6,384
17	SYP AMBROXOL+ GUANEPHENECINE+ TURBUTALINE	1,500	22	32,760
18	DP-KUFF A SYP	1,500	22	32,760
19	NEEDLE 26 G	200	1	200
20	BISACODYL (DULCOFLEX)	1,000	1	1,030
21	BISACODYL(TAB DULCOLAX)	1,000	1	1,030
<b>TOTAL</b>				<b>126,211</b>



## Annexure XI

Physical Verification of Electric Department as on 31st July 2019							
Sl. No.	Items	UoM	Stock as per Register	Physical Stock	Excess	Rate	Amount (Rs.)
1	Metal Lamp-150 W	Pc	26	28	2	750	1,500
2	1.5 mm Aluminium Wire	Coil	42	43	1	400	400
3	36W Threat holder	Pc	14	16	2	61	122
4	100W Kitkat	Pc	40	43	3	270	810
Total Value of Items							2,832

Sl. No.	Items	UoM	Stock as per Register	Physical Stock	Shortage	Rate	Amount (Rs.)
1	Ignitor 150/400/250	Pc	12	6	6	302	1,812
2	Metal Lamp-250W	Pc	1	-	1	745	745
3	Metal Lamp-400W	Pc	23	-	23	1530	35,190
Total Value of Items							37,747



## Physical Verification of Water Supply Item as on 31st July, 2019

Sl. No.	Description of Item	UoM	Stock as per Register	Physical Stock	Shortage	Rate	Amount (Rs.)
1	1/2" x 6" short pieces	No	9	8	1	35	35
2	1/2" socket	No	44	42	2	28	56
3	3/4" x 1/2" Reducer Socket	No	4	3	1	35	35
4	3/4" x 3" short pieces	No	14	13	1	65	65
5	3/4" x 2' short pieces	No	13	12	1	65	65
6	3/4" Union	No	33	32	1	60	60
7	1/2" x 2" short pieces	No	24	23	1	54	54
<b>Total Value of Items</b>							<b>370</b>



## Annexure XIII

Fixed Assets Lying with Conservancy Dept.					
Sl. No.	Vehicles	Nos.	Rate per Unit	Amount	Remarks
1	Try Cycle Van	48	15,000	720,000	14 nos. is unserviceable
2	Tractor	3	890,000	2,670,000	
3	Trolly	2	140,700	281,400	
4	Night Soil Tank	4	90,300	361,200	
5	Trailer	8	183,750	1,470,000	2 nos. is unserviceable
6	Water Tank (1600 ltr.)	24	93,450	2,242,800	
7	Water Tank (2250 ltr.)	4	112,350	449,400	
8	Rollar	2		-	
9	Ambulance	2		-	
10	Dead Body Car	1		-	
11	Animal Dead Body Car	1		-	
12	Compactor	2		-	
13	Jetting	1		-	
14	Cesspool	1	369,600	369,600	
<b>Total</b>				<b>8,564,400</b>	

