

C-14

**Soft copy of Cash book provided but hard copy of the same not available.**

We have requested the Accounts in charge to provide vouchers (both payment as well as receipt) and also Hard copy of Cash book. Vouchers supplied by them are not serially and date wise available. However they have not provided us total vouchers for the year 2015-16 and Hard copy of Cash Book. When we have requested them for those documents, it has been informed by the Accounts in charge that due to shortage of staff filing is not being properly made and also due to problem in printer set up hard copy cannot be provided.

**Auditee's view**

Municipality has maintained cash book through real time system as per Government guidelines. No hard copy of cash book has been maintained for couple of years.

C-15

**Insurance coverage of all assets of the Municipality and cash in Chest both in the office of the Municipality and Ankur Hospital.**

We have been informed that the municipality has no insurance policy to cover damage of all assets of the Municipality office and Ankur hospital against fire. Further it has no burglary Insurance policy against loss of cash in chest both in the office of the Municipality and Ankur Hospital.

We suggest that the authority of the Municipality should take the above two polices to avoid risk in future.

**Auditee's view**

Point has been noted for future reference and necessary measures should be taken in subsequent financial year.



**C-16****Introduction of Bio metric attendance machine**

No Bio metric attendance system is found in the office of the Municipality. We suggest to implement the same for better control of attendance and to get more statistical information relating to manpower.

**Auditee's view**

It should be implemented in near future.

**C-17****Proper maintenance of HAUs**

5 (five) HAUs are maintained by the municipality. We have been informed that due to inadequate manpower and improper infrastructure, these units are not functioning properly and better health service can not be provided to the residents of the municipality.

It is our suggestion that immediate steps need to be taken to improve infrastructure for providing improved health service to the residents of the municipality.

**Auditee's view**

Point has been noted for future guidance and necessary measures should be implemented in subsequent financial year.

**C-18****Improper system of floating Tender**

We have been informed that after getting circular from the state government, the authority of the municipality is floating E-tender for the work valuing above 5 (five) lakh.



But tender valuing less than 5 (five) lakhs is being floated only by giving Tender Notice on the notice Board of the office of the municipality. Detailed scrutiny revealed that 3 (three) nos. of tenderers mostly the same parties are participating in tendering process and hence competitive rates are not found.

In this regard we suggest that this type of tender should be advertised in local newspapers for wide circulation so that more participants will participate in tendering process and competitive rate can be obtained.

Auditee's view

Point has been noted for future guidance and necessary measures should be implemented in subsequent financial year.

Place: Kolkata

Date: -

For, Sarkar Gurumurthy & Associates  
(Chartered Accountants)

*Parimal Sarkar*

Parimal Sarkar

(Partner)

M.No-051550

