



Debasis Bandyopadhyay & Co.
Chartered Accountants

To
The Hon'ble Chairman,
Kanchrapara Municipality,
42 Lenin Sarani (East),
Post – Kanchrapara,
North 24 Parganas,
Pin – 743 145 West Bengal

September 12, 2017

Sub: Internal Audit Report for the financial year 2015-16

Dear Sir,

We have carried out the Internal Audit of your ULB for the financial year 2015-16 in terms of your engagement letter no. 5119/A dated 14.03.2017.

We put on record our heartfelt thanks to all the departments of your ULB for cooperation in conducting this audit.

We assure you of the best possible professional standards under the given circumstances and available information in auditing and reporting of the ULB accounts. The complete Internal Audit Report and the Audit recommendations are enclosed herewith for your kind perusal.

Thanking you,

Yours truly,

Debasis Bandyopadhyay, Proprietor

Membership No. - 057861

For Debasis Bandyopadhyay & Co.

Chartered Accountants

Firm Registration No. – 324338E

Certified as true copy



As
28.09.18
Finance Officer
Kanchrapara Municipality



5.17 CURRENT YEAR RECEIPTS (REVENUE & CAPITAL)

OBSERVATION

Extracts of total Receipts (revenue & capital) from the AFS of the ULB as made available to us for the FY 2015-16 is tabulated below:

SL. NO	Particulars	AMOUNT (Rs)
	Total Receipts (A+B)	2,742.36
A	Revenue Receipts (1+2+3)	876.47
1	Own Revenue Receipts (a+b)	302.35
a)	Tax Revenue (levied and collected by municipal body)	143.18
i)	Property tax	143.18
ii)	Other tax (levied and collected by municipal body)	-
b)	Non-tax revenue (levied and collected by municipal body)	159.17
i)	Fees & fines	123.58
ii)	User Charges	21.37
iii)	Other non-tax revenue (levied and collected by municipal body)	14.21
2	Other Revenue Receipts	97.16
a)	Income from interest/investments	87.47
b)	Other Revenue income	9.69
3	Transfers/Grants/Assigned Revenues	476.96
a)	State Assigned Revenue	-
b)	State Finance Commission (SFC) Grants/Devolution	-
c)	Octroi compensation	-
d)	Other State Government Transfers	476.96
e)	Central Finance Commission (CFC) Grant	-
f)	Other Central Government Transfers	-
g)	Others	-
B	Capital Receipts	1,865.89
1	Sale of Municipal Land	0.02
2	Loans (from State Govt. or Banks etc.)	-
3	State Capital Account Grant (under State Schemes etc.)	539.27
4	Central Capital Account Grant (under Central Schemes etc.)	1,326.24
5	Other Capital Receipts	0.35

5.18 CURRENT YEAR EXPENDITURES (REVENUE & CAPITAL)

Observation

In continuation to point no. 5.17 above, extracts of total Expenditure (revenue & capital) from the AFS of the ULB as made available to us for the FY 2015-16 tabulated below:

Sl. No.	Particulars	Amount (Rs)
	Total Expenditure (1+2)	2,525.25
1	Revenue Expenditure	818.78
1.1	Establishment and Salaries (All Departments-regular and contractual)	649.71
1.2	Operation and Maintenance (O&M)	167.55
1.3	Loan repayment (Interest payments)	-
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	1.52
2	Capital Expenditure	1,706.47
2.1	All developmental works under Central/State specific schemes	444.00
2.2	Loan Repayments (Principal Amount)	-
2.3	Other Capital expenditure	1,262.47