

To
The Chairman
Kanchrapara Municipality

Sub: Internal Audit Report for the FY 2017-18 of Kanchrapara Municipality

Ref: Your Appointment Letter Vide Memo No 6030/A dated 21-02-2019

Sir,

In terms of your above appointment letter vide Memo No 6030/A dated 21-02-2019 related to Internal Audit of Kanchrapara Municipality for the year 2017-18, we have visited the following department of your ULB from time to time during course of our Audit 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
- B) 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 this Audit Report for Kanchrapara 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 K AR & ASSOCIATES
Chartered Accountants
F.R.N. 327348E

BISA GROUP KAR, Proprietor
MEMBERSHIP NO. 068672

25/03/2019

H. Current Year Income & Expenditure:

During course of Audit we have verified the Income (Revenue Income Income) and Capital 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 etc. summary of which is annexed below:

A. Current Year Income (Revenue & Capital) :-

SL NO	HEAD OF INCOME	AMOUNT (Rs.)
A. Revenue Receipts		
1	Own source Revenue	
x	Tax Revenue	28,334,910.00
i)	Property tax	28,334,170.00
ii)	Other tax (levied and collected by municipal body)	740.00
y	Non Tax Revenue	16,984,423.00
i)	Fees & fines	10,889,573.00
ii)	User Charges	2,477,408.00
iii)	Other non-tax revenue (levied and collected by municipal body)	3,617,442.00
Total Own source Revenue (x+y)		45,319,333.00
2	Other Revenue Receipts	
i)	Income from interest/investments	5,327,121.00
ii)	Other Revenue income	1,694,323.00
Total of Other Revenue Receipts		7,021,444.00
3	Transfer Grant & Assigned Revenue	
i)	State Assigned Revenue	6,042,360.00
ii)	State Finance Commission (SFC) Grants/Devolution	25,824,800.00
iii)	Octroi compensation	
iv)	Other State Government Transfers	59,012,640.00
v)	Central Finance Commission (CFC) Grant	
vi)	Other Central Government Transfers	127,839,080.00
vii)	Others	
Total Transfer Grant & Assigned Revenue		21,87,18,850.00
Total Revenue Receipts (1+2+3)		271,059,657.00
B. Capital Receipts		
	Sale of Municipal Fixed Assets (If any)	-
	Loans (from State Govt. or Banks etc.)	-
	State Capital Account Grant (under State Schemes etc.)	58,548,320.00
	Central Capital Account Grant (under Central Schemes etc.)	28,782,630.00
	Other Capital Receipts	
Total of Capital Receipts		87,330,950.00
Total Receipts of the ULB for the year 2017-18 (A+B)		358,390,607.00

B. Current year Expenditure (Revenue & Capital):-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)
Revenue Expenditure (A)		
i)	Establishment Expenditure	117,432,882.00
ii)	Operation and Maintenance	93,155,210.00
iii)	Interest on Loan paid during the year	23.00
iv)	Any other revenue expenditure not covered under i), ii) & iii)	1,858,305.00
Total Revenue Expenditure		212446420.00
Capital Expenditure (B)		
i)	All developmental works under Central/State specific schemes	163670250.50
ii)	Loan Repayments (Principal Amount)	
iii)	Other Capital expenditure	
Total Capital Expenditure		163670250.50
Total Expenditure of the ULB for the year 2017-18 [A+B]		376116670.50

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: 25th March, 2019

for B. KAR & ASSOCIATES

Chartered Accountants

F.R.N. 327348E

BKAR
25/03/2019

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