



S.K. PAUL & CO.

(Chartered Accountants)

Partner: Sanjib Singha

Tel: 03222-210074

Mob: 9933029183/
9475096460

E-Mail: sanjib_75kn@yahoo.co.in

H.O: 237C.S.D Banerjee Road

Kolkata - 700144

B.O: 7A Burdgetown (Durga Mandap)

P.O. - Midnapur

Paschim Medinipur

Pin-721101

To
The Chairman,
Kanchrapara Municipality,
Kanchrapara, North 24 Parganas,
West Bengal.

Sub: Internal Audit Report for the FY 2016-17 of Kanchrapara Municipality
Ref: Your Appointment Letter Vide Memo No.2156/A Dated-04.09.2018.

Sir,

In terms of your above appointment letter vide Memo No. 2156/A Dated-04.09.2018, related to Internal Audit of Kanchrapara Municipality, 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
- 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 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: S.K. Paul & Co.
Chartered Accountants

Partner: Sanjib Singha
(M. No. 066924)



Certified as true copy

28.09.18
Finance Officer
Kanchrapara Municipality

I. 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:

Current Year Income (Revenue & Capital):-

SL NO	HEAD OF INCOME	AMOUNT (Rs.)	Remarks
A. Revenue Receipts (1+2+3)		16,61,06,432.00	
1	Own source Revenue(x+y)	3,10,94,971.00	
x	Tax Revenue	1,83,40,157.00	
i	Property tax	1,83,40,157.00	
ii	Other tax (levied and collected by municipal	-	
y	Non Tax Revenue	1,27,54,814.00	
i	Fees & fines	85,40,757.00	
ii	User Charges	27,92,807.00	
iii	Other non-tax revenue (levied and collected by	14,21,250.00	
Total Own Source Revenue (x+y)		3,10,94,971.00	
2	Other Revenue Receipts	53,12,251.00	
i	Income from interest/investments	46,40,980.00	
ii	Other Revenue income	6,71,271.00	
Total of Other Revenue Receipts		53,12,251.00	
3	Transfer Grant & Assigned Revenue	12,96,99,210.00	
i	State Assigned Revenue	13,48,190.00	
ii	State Finance Commission (SFC)	88,15,120.00	
iii	Octroi compensation	-	
iv	Other State Government Transfers	6,56,57,800.00	
v	Central Finance Commission (CFC) Grant	3,65,52,030.00	
vi	Other Central Government Transfers	1,73,26,070.00	
vii	Others	-	
B. Capital Receipts		5,32,59,040.00	
	Sale of Municipal Fixed Assets (If any)		
	Loans (from State Govt. or Banks etc.)	-	
	State Capital Account Grant (under State	1,72,26,060.00	
	Central Capital Account Grant (under Central	3,60,13,980.00	
	Other Capital Receipts	17,000.00	
Total of Capital Receipts		5,32,59,040.00	
Total Receipts of the ULB for the year 2016-17 (A+B)		21,93,65,472.00	

Certified as true copy

18.09.18
Finance Officer
Kanchrapara Municipality



[Handwritten Signature]

Current Year Expenditure (Revenue & Capital):-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)	Remarks
Revenue Expenditure (A)			
i)	Establishment Expenditure	7,29,00,204.00	
ii)	Operation and Maintenance	1,92,31,872.00	
iii)	Interest on Loan paid during the year	-	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	7,44,134.00	
Total Revenue Expenditure		9,28,76,210.00	
Capital Expenditure (B)			
i)	All developmental works under Central/State specific schemes	6,51,13,080.00	
ii)	Loan Repayments (Principal Amount)	-	
iii)	Other Capital expenditure	7,89,36,160.00	
Total Capital Expenditure		14,40,49,240.00	
Total Expenditure of the ULB for the year 2016-17 (A+B)		23,69,25,450.00	

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: 28th September, 2018

For: S.K. Paul & Co.
Chartered Accountants



Sanjib Singha
Partner: Sanjib Singha
(M. No.-066924)

Certified as true copy

18.09.18
Finance Officer
Municipality