

SK.PAUL & CO.

(Chartered Accountants)

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To

The Chairman

Ashokenagar-Kalyangarh Municipality

Sub: Internal Audit Report for the FY 2016-17 of Ashokenagar-Kalyangarh Municipality

Ref: Your Appointment Letter Vide Memo No-AKM/2113A/Appointment/2018-19. Dated 01/09/2018

Sir,

In terms of your above appointment letter vide Memo No.-AKM/2113A/Appointment/2018-19, related Internal Audit of Ashokenagar-Kalyangarh Municipality, we have visited the following department of your ULB from time to time during course 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 Ashokenagar-Kalyangarh 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,



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

Current Year Income (Revenue & Capital):-

SL NO	HEAD OF INCOME	AMOUNT (Rs.)	Remarks
A	Revenue Receipts (1+2+3)	13,21,87,514.86	
1	Own source Revenue(x+y)	3,11,67,674.86	
x	Tax Revenue	67,42,599.86	
i)	Property tax	65,22,228.86	
ii)	Other tax (levied and collected by municipal body)	2,20,371.00	
y	Non Tax Revenue	2,44,25,075.00	
i)	Fees & fines	97,81,695.00	
ii)	User Charges	93,26,849.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	53,16,531.00	
	Total Own Source Revenue (x+y)	3,11,67,674.86	
2	Other Revenue Receipts	-	
i)	Income from interest/investments		
ii)	Other Revenue income		
	Total of Other Revenue Receipts	-	
3	Transfer Grant & Assigned Revenue	10,10,19,840.00	
i)	State Assigned Revenue	55,66,495.00	
ii)	State Finance Commission (SFC) Grants/Devolution	1,74,70,900.00	
iii)	Octroi compensation		
iv)	Other State Government Transfers	7,02,43,228.00	
v)	Central Finance Commission (CFC) Grant	-	
vi)	Other Central Government Transfers	77,39,217.00	
vii)	Others		
B	Capital Receipts	22,38,79,232.00	
	Sale of Municipal Fixed Assets (If any)		
	Loans (from State Govt. or Banks etc.)		
	State Capital Account Grant (under State Schemes etc.)	3,14,30,565.00	
	Central Capital Account Grant (under Central Schemes etc.)	19,24,48,667.00	
	Other Capital Receipts		
	Total of Capital Receipts	22,38,79,232.00	
	Total Receipts of the ULB for the year 2016-17 (A+B)	35,60,66,746.86	




Current Year Expenditure (Revenue & Capital):-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)	Remarks
	Revenue Expenditure (A)	12,22,41,097.40	
i)	Establishment Expenditure	7,90,15,527.07	
ii)	Operation and Maintenance	77,88,705.33	
iii)	Interest on Loan paid during the year		
iv)	Any other revenue expenditure not covered under i), ii) & iii)	3,54,36,865.00	
	Total Revenue Expenditure	12,22,41,097.40	
	Capital Expenditure (B)	13,04,16,902.00	
i)	All developmental works under Central/State specific schemes	13,04,16,902.00	
ii)	Loan Repayments (Principal Amount)	-	
iii)	Other Capital expenditure	-	
	Total Capital Expenditure	13,04,16,902.00	
	Total Expenditure [A+B]	25,26,57,999.40	

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: Midnapore
Dated: 14th September, 2018


Partner: SANJIB SINGHA
Chartered Accountants
(M. No. - 066924)



certified to be true


Prabodh Sarkar
Chairman
Ashoknagar-Kalyangari Municipality