



S. K. PAUL & CO.
Chartered Accountants

To,
The Chairman,
Ashokenagar-Kalyangarh Municipality,
Ashokenagar, North 24-Parganas.

Sub: - Internal Audit Report for the F.Y.2017-18 of Ashokenagar-Kalyangarh Municipality

**Ref:-Your Appointment Letter Vide Memo No- AKM/3979A/Appointment/2018-19, Dated-
02.03.2019**

Sir,

In terms of your above appointment letter vide Memo No-**AKM/3979A/Appointment/2018-19, DATED-02.03.2019** 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) Establishment Department
- 2) Accounts & Finance Department
- 3) Sanitation Department
- 4) Public Works Department
- 5) Electric Department
- 6) Building Plan Department
- 7) Trade License Department
- 8) Relief Department
- 9) Water Supply Department
- 10) Property Tax Department
- 11) IT Department
- 12) Health Department
- 13) Youth and cultural Department

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 year2017-18.

We hereby submit the detailed Internal Audit Report for your kind perusal and on ward necessary Action from your end.

Thanking you,

Yours faithfully,

CA. Sanjib Singha
(M. No.-066924)



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➤ **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 2017-18 from the Cash Book, Receipts & payment Accounts, Annual Budget and various Appropriation Registers (of Grants and contributions for specific purpose).

Current Year Income (Revenue & Capital):

SL NO	HEAD OF INCOME	AMOUNT (Rs.)	Remarks
A	Revenue Receipts (1+2+3)	28,22,48,767.00	
	Own source Revenue(x+y)		
x	Tax Revenue	66,03,113.00	
i)	Property tax	65,44,013.00	
ii)	Other tax (levied and collected by municipal body)	59,100.00	
y	Non Tax Revenue	3,71,80,865.00	
i)	Fees & fines	2,42,79,031.00	
ii)	User Charges	60,48,564.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	68,53,270.00	
1	Total Own Source Revenue (x+y)	4,37,83,978.00	
	Other Revenue Receipts		
i)	Income from interest/investments	-	
ii)	Other Revenue income	-	
2	Other Revenue Receipts	-	
	Transfer Grant & Assigned Revenue		
i)	State Assigned Revenue	66,96,981.00	
ii)	State Finance Commission (SFC) Grants/Devolution	93,59,700.00	
iii)	Octroi compensation		
iv)	Other State Government Transfers	5,94,09,786.00	
v)	Central Finance Commission (CFC) Grant	7,70,01,680.00	
vi)	Other Central Government Transfers	8,59,96,642.00	
vii)	Others	-	
3	Transfer Grant & Assigned Revenue	23,84,64,789.00	
	Capital Receipts		
	Sale of Municipal Fixed Assets (If any)		
	Loans (from State Govt. or Banks etc.)		
	State Capital Account Grant (under State Schemes etc.)	18,12,06,870.00	
	Central Capital Account Grant (under Central Schemes etc.)	30,59,32,953.00	
	Other Capital Receipts	-	
B	Total of Capital Receipts	48,71,39,823.00	
	Total Receipts of the ULB for F.Y. 2017-18 (A+B)	<u>76,93,88,590.00</u>	



Current year Expenditure (Revenue & Capital):

SL NO	HEAD OF Expenditure	AMOUNT (Rs)	Remarks
Revenue Expenditure (A)			
i)	Establishment Expenditure	9,64,73,112.00	
ii)	Operation and Maintenance	1,18,46,573.00	
iii)	Interest on Loan paid during the year	-	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	7,84,68,502.00	
Total Revenue Expenditure(A)		18,67,88,187.00	
Capital Expenditure (B)			
i)	All developmental works under Central/State specific schemes	36,58,39,571.00	
ii)	Loan Repayments (Principal Amount)	-	
iii)	Other Capital expenditure	41,13,091.00	
Total Capital Expenditure (B)		36,99,52,662.00	
Total Expenditure of ULB for F.Y. 2017-18 [A+B]		55,67,40,849.00	

We must thank the designated staffs for their active cooperation to carry out the job to the extent of our satisfaction. Without their active cooperation it would not have been possible for us to complete the work.

Place: Kolkata

Dated: 28th March, 2019 Chartered Accountants



For: **S.K. Paul & Co.**

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

certified to be true

Prabodh Sarkar
Chairman
Ashoknagar-Kalyanagar Municipality

