

B KAR & ASSOCIATES

Chartered Accountants

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To
The Chairman
Hooghly Chinsurah Municipality,
Hooghly
West Bengal.

Sub: Internal Audit Report for the FY 2017-18 of Hooghly Chinsurah Municipality
Ref: Your Appointment Letter Vide Memo No. 1226/1/AC-SS dated 01.03.2019

Sir,

In terms of your above appointment letter vide Memo No. 1226/1/AC-SS. Dated 01.03.2019, related Internal Audit of Hooghly Chinsurah Municipality, we have visited the following departments 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 departments 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 Hooghly Chinsurah Municipality for the year 2017-18.

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

Thanking you,

Yours faithfully,

for B. KAR & ASSOCIATES

Chartered Accountants

F.R.N. 327348E



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

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 In Lakh)	Remarks
A. Revenue Receipts (1+2+3)			
1	Own source Revenue (x+y)		
x	Tax Revenue	254.63	
i)	Property tax	243.02	
ii)	Other tax (levied and collected by municipal body)	11.61	
y	Non Tax Revenue	686.04	
i)	Fees & fines	447.33	
ii)	User Charges	84.83	
iii)	Other non-tax revenue (levied and collected by	153.88	
	Total Own Source Revenue (x+y)	940.67	
2	Other Revenue Receipts		
i)	Income from interest/investments	8.16	
ii)	Other Revenue income	0.00	
	Total of Other Revenue Receipts	8.16	
3	Transfer Grant & Assigned Revenue		
i)	State Assigned Revenue	224.81	
ii)	State Finance Commission (SFC) Grants/Devolution	138.82	
iii)	Octroi compensation	0.00	
iv)	Other State Government Transfers	1236.14	
v)	Central Finance Commission (CFC) Grant	1001.96	
vi)	Other Central Government Transfers	357.97	
vii)	Others	82.82	
	Total of Transfer Grant & Assigned Revenue	3042.52	
B. Capital Receipts			
	Sale of Municipal Fixed Assets (If any)	0.00	
	Loans (from State Govt. or Banks etc.)	0.00	
	State Capital Account Grant (under State Schemes	388.85	
	Central Capital Account Grant (under Central	2089.21	
	Other Capital Receipts	0.00	
	Total of Capital Receipts	2478.06	
Total Receipts of the ULB for the year 2017-18 (A+B)		6469.41	



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30/03/19

Current Year Expenditure (Revenue & Capital) :-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)	Remarks
Revenue Expenditure (A)			
i)	Administrative & Establishment Expenditure	1917.58	
ii)	Operation and Maintenance	881.26	
iii)	Interest on Loan paid during the year	2.63	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	473.87	
Total Revenue Expenditure		3275.34	
Capital Expenditure (B)			
i)	All developmental works under Central/State specific schemes	1859.90	
ii)	Loan Repayments (Principal Amount)	33.21	
iii)	Other Capital expenditure	112.43	
Total Capital Expenditure		2005.54	
Total Expenditure of the ULB for the year 2017-18 (A+B)		5280.88	

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: 30th March, 2019.

for B. KAR & ASSOCIATES

Chartered Accountants

F.R.N. 327348E

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

