

R B S C & CO.
CHARTERED ACCOUNTANTS
(Formerly S. S. Kothari & Co.)

S.S. KOTHARI: B.Com., C.T.A. (LOND), F.C.A. R.N. BARDHAN: B.Com., F.C.A.
R.K. ROYCHOUHURY: B.Sc., B.Com., F.C.A. P.K. BHATTACHARYA: B.Com., F.C.A.
T.K. SENGUPTA: B.Com., LL.B., F.C.A. S. CHAKRABORTY: B.Com., F.C.A., D.T.S.A. (I.C.A.I.)

CENTRE POINT, ROOM NO. 314
21, OLD COURT HOUSE STREET
KOLKATA - 700 001

Phone : 2248-2758, 2248-0279

e-mail : rbsc.ca@gmail.com

sskothanco@gmail.com

The Chairman,
Hooghly-Chinsurah Municipality,
Mahendra Mitra Road, Pipulpati,
WB, PIN - 713102

Date : 23-09-2017

Sub :- Internal Audit Report of Annual Financial Statements of Hooghly-Chinsurah Municipality for the Financial Year 2015-16.

Sir,

As per your work order no. 4622/A/AC-DP dated 1.9.2017, we have verified the Annual Financial Statements of Hooghly Chinsurah Municipality for the Financial Year 2015-16. During the course of our audit, we have gone through the records of the following departments :-

1. Accounts Section / Cash Section.
2. General / Administration Section / PWD Section.
3. Property Tax Department / Trade License Department.
4. Store Department / Establishment Department.

We have also checked the following registers :-

1. Cash Book & Journal Book.
2. Bank Reconciliation Statements.
3. Income & Expenditure Statement.
4. Investment Register / Loan Register / Appropriation Register / Stock Register.

During the period of our audit, we have gone through the books, records, papers, documents, circulars etc. both hard copies and soft copies, as produced before us and our report is mainly based on the same which are clearly mentioned in the respective area covered in our report. We have entirely relied on the said papers/documents and Audit Reports as stated above and framed our Internal Audit Report accordingly.

We have found the Annual Financial Statements are in agreement with the Books of Accounts and accepted accounting practice and principles followed in India have been considered by the Municipality at the time of preparation of the same.

The detailed report has been enclosed herewith for your kind consideration.

The extract of Income & Expenditure Statement of Hooghly-Chinsurah Municipality for the Financial Year 2015-16 is also enclosed in Annexure - IA.

Thanking you,

Yours faithfully,

For R B S C & Co.
Chartered Accountants
FRN : 302034E



(R. N. Bardhan)
Partner
Memb No. 017270



Certified to be true.
[Signature]
Chairman
Hooghly-Chinsurah Municipality
[Signature]
25-9-17

The extract of Income & Expenditure Statement of Hooghly-Chinsurah Municipality for the financial year 2015-16 is summarised below :-

<u>SUMMARY OF INCOME (both Capital and Revenue)</u>	Rs. In lakh
TOTAL FUND	4051.79
Revenue Receipts	3702.74
Own Sources Income	725.04
Tax Revenue	287.77
Property Tax	259.57
Other Tax	28.20
Non Tax Revenue	437.27
Rental Income	0.00
Fees & User Charges	248.02
Sale & Hire Charges	118.28
Other Non-tax Revenue	70.97
Other Revenue	280.52
Interest	280.52
Other Income	0.00
Total Revenue Grant	2697.18
Assigned Revenue	98.71
State Finance Commission	117.71
Octroi Compensation	0.00
Other State Govt Transfer	777.17
13th Finance / 14th Finance	256.89
Other Central Government Revenue Grant	1346.70
Others	100.00
Total Capital Grant	349.05
State Government Capital Grant	1.07
Central Government Capital Grant	347.98
Other Capital Receipt	0.00

SUMMARY OF EXPENDITURE (both Capital and Revenue)

Administrative & Establishment Expenditure	1526.72
Operation & Maintenance (O & M)	560.57
Loan Repayment (Interest payment)	1.30
Other Revenue Expenditure	492.23
Total Revenue Expenditure	2580.82
Fixed Assets	849.25
Loan Repayment (Principal payment)	2.67
Other Capital Expenditure	85.31
Total Capital Expenditure	937.23
Total Revenue and Capital Expenditure	3518.05

For R B S C & CO.
Chartered Accountants
FRN : 302034E



R. N. BARDHAN

Partner

Membership No. 017270





certified to be true


Chairman
Hooghly-Chinsurah Municipality