



To
The Hon'ble Mayor,
Chandernagore Municipal Corporation,
Hooghly
West Bengal

April 21, 2018

Sub: Internal Audit Report for the financial year 2016-17

Dear Sir,


We have carried out the Internal Audit of your ULB for the financial year 2016-17 in terms of your engagement letter no. II/1M/2018-19 -Internal Audit/01 dated 11.04.2018.

We put on record our heartfelt thanks to all the departments of your ULB for cooperation in conducting this audit.

We assure you of the best possible professional standards under the given circumstances and available information in auditing and reporting of the ULB accounts. The complete Internal Audit Report and the Audit recommendations are enclosed herewith for your kind perusal.

Thanking you,
Yours truly,

**Debasis Bandyopadhyay, Proprietor,
Membership No. – 057861**


for **Debasis Bandyopadhyay & Co.**
Chartered Accountants,
Firm Registration No. – 324338E



5.16.2 Findings

5.16.2.1 The balance should match with corresponding liability under Deposit Works.

5.16.2.2 We have reported this item in our previous reports also.

5.16.3 Audit Recommendation

5.16.3.1 Appropriate disclosure is required for items, if any, under this head.

5.17 CURRENT YEAR INCOME (REVENUE & CAPITAL)

5.17.1.1 OBSERVATION

Extracts of total Income (revenue & capital) from the AFS of the ULB as made available to us for the FY 2016-17 is tabulated below:

SL. NO	Particulars	AMOUNT (Rs. in lakh)
	Total Receipts (A+B)	6578.89
A	Revenue Receipts (1+2+3)	5240.98
1	Own Revenue Receipts (a+b)	237.44
a)	Tax Revenue (levied and collected by municipal body)	224.55
i)	Property tax	12.89
ii)	Other tax (levied and collected by municipal body)	801.76
b)	Non-tax revenue (levied and collected by municipal body)	530.10
i)	Fees & fines	109.33
ii)	User Charges	162.33
iii)	Other non-tax revenue (levied and collected by municipal body)	1722.29
2	Other Revenue Receipts	51.79
a)	Income from interest/investments	1670.00
b)	Other Revenue income	2479.50
3	Transfers/Grants/Assigned Revenues	112.24
a)	State Assigned Revenue	285.57
b)	State Finance Commission (SFC) Grants/Devolution	-
c)	Octroi compensation	1107.44
d)	Other State Government Transfers	592.05
e)	Central Finance Commission (CFC) Grant	382.21
f)	Other Central Government Transfers	-
g)	Others	1337.90
B	Capital Receipts	0.00
1	Sale of Municipal Land	-
2	Loans (from State Govt. or Banks etc.)	197.66
3	State Capital Account Grant (under State Schemes etc.)	1049.96
4	Central Capital Account Grant (under Central Schemes etc.)	90.28
5	Other Capital Receipts	

5.18 CURRENT YEAR EXPENDITURES (REVENUE & CAPITAL)

5.18.1.1 Observation

During course of our audit we have computed the total Expenditure (revenue & capital) from the Annual Financial Statement (AFS) of ULB as made available to us for the FY 2016-17 tabulated below:



Sl. No.	Particulars	Amount (Rs)
	Total Expenditure (1+2)	4523.12
1	Revenue Expenditure	3105.57
1.1	Establishment and Salaries (All Departments-regular and contractual)	2610.92
1.2	Operation and Maintenance (O&M)	479.19
1.3	Loan repayment (Interest payments)	0.04
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	15.42
2	Capital Expenditure	1417.55
2.1	All developmental works under Central/State specific schemes	1417.55
2.2	Loan Repayments (Principal Amount)	-
2.3	Other Capital expenditure	

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: April 21, 2018

Debasis Bandyopadhyay, Proprietor
M. No. – 057861



For Debasis Bandyopadhyay & Co.
Chartered Accountants
Firm Regn No. 324358E

* Any mention of the word/words Books of Accounts, Balance Sheet, Income Expenditure Account, Registers, Statements, Records etc., unless otherwise specified, are in reference to the same related to Financial Year 2016-17 and as provided to the audit team by the ULB.

