

# **B KAR & ASSOCIATES**

**Chartered Accountants**

**Reg. Off.: PO. - Ramchandra Pur, Dist. - Howrah, Bagnan - 711303**

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**bkarassociates@gmail.com**

To  
The Chairperson  
Bansberia Municipality  
Rudra Main Road,  
Bansberia, Dist :Hooghly  
West Bengal -712502

**Sub: Internal Audit Report for the FY 2017-18 of Bansberia Municipality**

**Ref:Your Appointment Letter Vide Memo No 4855 dated 25-02-2019**

Sir,

In terms of your above appointment letter vide Memo No 4855 dated 25-02-2019 related to Internal Audit of Bansberia Municipality for the year 2017-18, we have visited the following department 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
- B) 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 this Audit Report for Bansberia 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,

**for B. KAR & ASSOCIATES**  
**Chartered Accountants**

CA Biswarup Kar, Proprietor  
Mem. No. - 068672, F.R.N. 327348E



25/03/2019

## H. Current Year Income & Expenditure:

During course of Audit we have verified the Income (Revenue Income Income) and Capital 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, measurement book, scheme Register etc. summary of which is annexed below:

### A. Current Year Income (Revenue & Capital) :-

SL NO	HEAD OF INCOME	AMOUNT (Rs.)
<b>A. Revenue Receipts (1+2+3)</b>		<b>33,97,84,040.00</b>
<b>1</b>	<b>Own source Revenue (x+y)</b>	
x	Tax Revenue	2,03,78,932.00
i)	Property tax	2,03,78,932.00
ii)	Other tax (levied and collected by municipal body)	-
y	Non Tax Revenue	2,70,18,095.00
i)	Fees & fines	94,60,057.00
ii)	User Charges	96,59,873.00
iii)	Other non-tax revenue (levied and collected by municipal body)	78,98,165.00
<b>Total Own Source Revenue (x+y)</b>		<b>4,73,97,027.00</b>
<b>2</b>	<b>Other Revenue Receipts</b>	
i)	Income from interest/investments	72,56,037.00
ii)	Other Revenue income	10,15,166.00
<b>Total of Other Revenue Receipts</b>		<b>82,71,203.00</b>
<b>3</b>	<b>Transfer Grant &amp; Assigned Revenue</b>	<b>28,41,15,810.00</b>
i)	State Assigned Revenue	1,00,81,870.00
ii)	State Finance Commission (SFC) Grants/Devolution	84,27,050.00
iii)	Octroi compensation	-
iv)	Other State Government Transfers	7,03,05,230.00
v)	Central Finance Commission (CFC) Grant	10,11,38,870.00
vi)	Other Central Government Transfers	9,41,62,790.00
vii)	Others	-
<b>B. Capital Receipts</b>		<b>5,01,00,920.00</b>
	Sale of Municipal Fixed Assets (If any)	-
	Loans (from State Govt. or Banks etc.)	-
	State Capital Account Grant (under State Schemes etc.)	53,44,320.00
	Central Capital Account Grant (under Central Schemes etc.)	2,85,50,730.00
	Other Capital Receipts	1,62,05,870.00
<b>Total of Capital Receipts</b>		<b>5,01,00,920.00</b>
<b>Total Receipts of the ULB for the year 2017-18 (A+B)</b>		<b>38,98,84,960.00</b>



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**B. Current year Expenditure (Revenue & Capital) :-**

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)
<b>Revenue Expenditure (A)</b>		
i)	Establishment Expenditure	11,44,66,776.00
ii)	Operation and Maintenance	2,40,30,246.00
iii)	Interest on Loan paid during the year	2,25,220.00
iv)	Any other revenue expenditure not covered under i), ii) & iii)	99,01,065.00
<b>Total Revenue Expenditure</b>		<b>14,86,23,307.00</b>
<b>Capital Expenditure (B)</b>		
i)	All developmental works under Central/State specific schemes	8,07,44,156.00
ii)	Loan Repayments (Principal Amount)	12,14,022.00
iii)	Other Capital expenditure	2,51,27,773.00
<b>Total Capital Expenditure</b>		<b>10,70,85,951.00</b>
<b>Total Expenditure of the ULB for the year 2017-18 [A+B]</b>		<b>25,57,09,258.00</b>

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: 25<sup>th</sup> March, 2019

for **B. KAR & ASSOCIATES**

Chartered Accountants

F.R.N. 327348E

BKON

25/03/19



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