

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

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The Chairman,
Kaliyaganj Municipality,
R. K. Sarani, P.O. – Kaliyaganj,
Dist – Uttar Dinajpur,
West Bengal – 733129.

Sub :-Internal Audit Report of Annual Financial Statements of Kaliyaganj Municipality for the Financial Year 2017-18. (Part – A)

Dear Sir,

As per your work order dated 10-06-2019, we have verified the unaudited Annual Financial Statements of Kaliyaganj Municipality for the Financial Year 2017-18. During the course of our audit, we have verified 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 books/registers/statements :-

1. Cash Book and 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 verified 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, accordingly compiled and prepared Internal Audit Report.

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

The extract of Income & Expenditure Statement of Kaliyaganj Municipality for the Financial Year 2017-18 is also enclosed in Annexure -1. The detailed report has been enclosed herewith for your kind consideration in PART - B.

Thanking you,
Yours faithfully,
For R B S C & CO.
Chartered Accountants
FRN. : 302034E
UDIN 19017270AAAADG9618



(R. N. BARDHAN)

Partner

Membership No. 017270

Kolkata, the 26th day of August, 2019.



TO WHOM IT MAY CONCERN

We do hereby certify that Annual Financial Statement (AFS) for the year 2017-18 of Kaliyaganj Municipality and the summary extracted from the Annual Financial Statement (AFS) in form of income and expenditure (both capital & revenue) is annexed below :-

	2017-18 ₹ in lakh
SUMMARY OF INCOME (both Capital and Revenue)	
TOTAL FUND	5049.64
Revenue Receipts	1450.53
Own Sources Income	96.10
Tax Revenue	22.99
Property Tax	22.15
Other Tax	0.84
Non Tax Revenue	73.11
Rental Income	19.85
Fees & User Charges	53.26
Other Revenue	85.80
Interest	48.72
Other Income	37.08
Total Revenue Grant	1268.63
Assigned Revenue	47.27
State Finance Commission	101.21
Octroi Compensation	0.00
Other State Govt Transfer	394.32
14th Finance	281.85
Other Central Government Revenue Grant	443.98
Total Capital Grant	3599.11
State Government Capital Grant	832.71
Central Government Capital Grant	2702.75
Other Capital Receipt	63.65

SUMMARY OF EXPENDITURE (both Capital and Revenue)

Administrative & Establishment Expenditure	428.46
Operation & Maintenance (O & M)	85.24
Loan Repayment (Interest payment)	0.00
Other Revenue Expenditure	430.09
Total Revenue Expenditure	943.79
Fixed Assets	450.79
Loan Repayment (Principal payment)	0.00
Other Capital Expenditure	2436.22
Total Capital Expenditure	2887.01
Total Revenue and Capital Expenditure	3830.80

For and on behalf of
R B S C & Co.
Chartered Accountants
Firm Regn. No. 302034E
UDIN : 19017270AAAADG9618



(R. N. Bardhan)

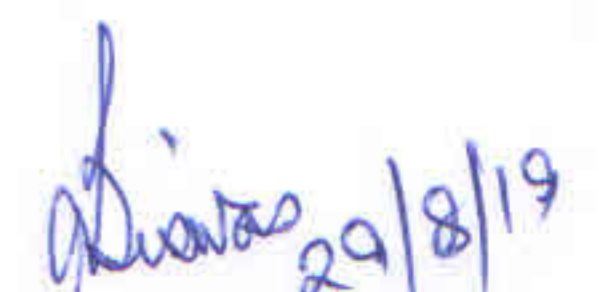
Partner

Membership No. 017270

Kolkata

Date : the 26th day of August, 2019




Executive Officer
Kaliyaganj Municipality
Kaliyaganj, Uttar Dinajpur