



S.K. PAUL & CO.

(Chartered Accountants)

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To

The Chairman

Coochbehar Municipality,

Coochbehar,

West Bengal.

Sub: Internal Audit Report for the FY 2016-17 of Coochbehar Municipality
Ref: Your Appointment Letter Vide Memo No. Estt/1411/18 Dated 05.09.2018.

Sir,

In terms of your above appointment letter vide Memo No. Estt/1411/18 Dated 05.09.2018 related to Internal Audit of Coochbehar Municipality, we have visited the following department of your ULB from time to time during the course of our Audit course 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 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 your this Audit Report for Coochbehar Municipality for the year 2016-17.

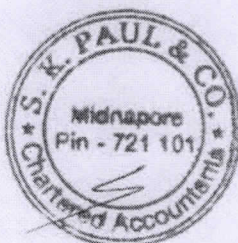
We hereby submit the detailed Internal Audit Report for your kind perusal and on ward necessary Action from your end.

Thanking you,

Yours faithfully,

For: S.K. Paul & Co.
Chartered Accountants

Partner: Sanjib Singha
(M. No.-066924)



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)	Remarks
A. Revenue Receipts (1+2+3)		23,38,01,480.00	
1	Own source Revenue(x+y)	8,80,56,351.00	
x	Tax Revenue	2,06,00,603.00	
i)	Property tax	2,03,99,857.00	
ii)	Other tax (levied and collected by municipal body)	2,00,746.00	
y	Non Tax Revenue	6,74,55,748.00	
i)	Fees & fines	66,07,756.00	
ii)	User Charges	1,13,79,885.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	4,94,68,107.00	
Total Own Source Revenue (x+y)		8,80,56,351.00	
2	Other Revenue Receipts	50,00,164.00	
i)	Income from interest/investments	-	
ii)	Other Revenue income	50,00,164.00	
Total of Other Revenue Receipts		50,00,164.00	
3	Transfer Grant & Assigned Revenue	14,07,44,965.00	
i)	State Assigned Revenue	37,20,005.00	
ii)	State Finance Commission (SFC) Grants/Devolution	60,81,630.00	
iii)	Octroi compensation	-	
iv)	Other State Government Transfers	10,61,48,670.00	
v)	Central Finance Commission (CFC) Grant	2,47,94,660.00	
vi)	Other Central Government Transfers	-	
vii)	Others	-	
B. Capital Receipts		23,49,99,700.00	
	Sale of Municipal Fixed Assets (If any)	-	
	Loans (from State Govt. or Banks etc.)	-	
	State Capital Account Grant (under State Schemes etc.)	5,72,60,150.00	
	Central Capital Account Grant (under Central Schemes etc.)	8,96,98,870.00	
	Other Capital Receipts	8,80,40,680.00	
Total of Capital Receipts		23,49,99,700.00	
Total Receipts of the ULB for the year 2016-17 (A+B)		46,88,01,180.00	



[Signature]

Current Year Expenditure (Revenue & Capital):-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)	Remarks
Revenue Expenditure (A)			
i)	Establishment Expenditure	10,71,48,070.00	
ii)	Operation and Maintenance	1,12,10,873.00	
iii)	Interest on Loan paid during the year	-	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	5,86,41,365.00	
Total Revenue Expenditure		17,70,00,308.00	
Capital Expenditure (B)			
i)	All developmental works under Central/State specific schemes	38,00,00,140.00	
ii)	Loan Repayments (Principal Amount)	-	
iii)	Other Capital expenditure	-	
Total Capital Expenditure		38,00,00,140.00	
Total Expenditure of the ULB for the year 2016-17 (A+B)		55,70,00,448.00	

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: 27th September, 2018



For: S.K. Paul & Co.
Chartered Accountants

Partner: Sanjib Singha
(M. No.-066924)

Certified to be true.

Chairman
Cooch Behar Municipality
Cooch Behar