



To
The Hon'ble Chairman,
Haldia Municipality,
Debhog, City Centre, Purba- Medinipur
West Bengal

March 27, 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. –1676/HM/2018 dt 19-3-2018.

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
Chartered Accountants

[Signature]
for **Debasis Bandyopadhyay & Co.**
Chartered Accountants.
Proprietor

Firm Registration No. – 324338E

5.14.3 Audit Recommendation

5.14.3.1 Appropriate provision should be made at the yearend as different from Payables.

5.14.4 CURRENT YEAR RECEIPTS (REVENUE & CAPITAL)

OBSERVATION

Extracts of total Receipts (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)
SL NO	HEAD OF INCOME	AMOUNT(Rs)
A	Revenue Receipts (1+2+3)	650681031.00
1	Own source revenue(x+y)	368638761.00
x	Tax Revenue	309004241.00
i)	Property tax	307819061.00
ii)	Other tax (levied and collected by municipal body)	1185180.00
y	Non Tax Revenue	59634520.00
i)	Fees & fines	28196782.00
ii)	User Charges	0.00
iii)	Other non-tax revenue (levied and collected by municipal body)	31437738.00
	Total Own Source Revenue (x+y)	368638761.00
2	Other Revenue Receipts	
i)	Income from interest/investments	2221801.00
ii)	Other Revenue income	315833.00
	Total of Other Revenue Receipts	2537634.00
3	Transfer Grant & Assigned Revenue	279504636.00
i)	State Assigned Revenue	14421822.00
ii)	State Finance Commission (SFC) Grants/Devolution	33241500.00
iii)	Octroi compensation	0.00
iv)	Other State Government Transfers	78926870.00
v)	Central Finance Commission (CFC) Grant	74249054.00
vi)	Other Central Government Transfers	69885533.00
vii)	Others	8779857.00
B	Capital Receipts	
	Sale of Municipal Fixed Assets (If any)	0.00
	Loans (from State Govt. or Banks etc.)	0.00
	State Capital Account Grant (under State Schemes etc.)	46802123.00
	Central Capital Account Grant (under Central Schemes etc.)	235358730.00
	Other Capital Receipts	36861493.00
	Total of Capital Receipts	319022346.00
	Total Receipts of the ULB for the year 2016-17 (A+B)	969703377.00

For Debasis Banerjee
Chartered Accountant

5.14.5 CURRENT YEAR EXPENDITURES (REVENUE & CAPITAL)

Observation

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

Sl. No.	Particulars	Amount (Rs)
	Total Expenditure (1+2)	
	Revenue Expenditure (A)	165815924.00
i)	Establishment Expenditure	81316114.00
ii)	Operation and Maintenance	80327118.00
iii)	Interest on Loan paid during the year	14344.00
iv)	Any other revenue expenditure not covered under i), ii) & iii)	4158348.00
	Total revenue expenditure	165815924.00
	Capital Expenditure (B)	
i)	All developmental works under Central/State specific schemes	371643074.00
ii)	Loan Repayments (Principal Amount)	0.00
iii)	Other Capital expenditure	165414935.00
	Total Capital Expenditure	537058009.00
	Total Expenditure [A+B]	702873933.00

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: March 27, 2018

Debasis Bandyopadhyay, Proprietor

M. No. – 057861

For Debasis Bandyopadhyay & Co
Chartered Accountants

For Debasis Bandyopadhyay & Co.
Chartered Accountants Proprietor

* 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.