



Debasis Bandyopadhyay & Co.  
Chartered Accountants

To  
The Hon'ble Chairman,  
Santipur Municipality,  
PO -Santipur,  
Dist. - Nadia,  
Pin - 741404  
West Bengal

March 27, 2018

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

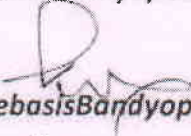
Dear Sir,

We have carried out the Internal Audit of your municipality for the financial year 2016-17 in terms of your engagement letter no. 4/1/3 dated 16.03.2017 in order to achieve the reform milestone set under AMRUT related to augmenting Double accounting System as specified under notification no. 618/MAC/C-10/35-12// 2016 dated 10.11.2016.

We put on record our heartfelt thanks to all the departments of your municipality 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 municipality accounts. The complete Internal Audit Report and the Audit recommendations are enclosed herewith for your kind perusal.

Thanking you,  
Yours truly,  
Debasis Bandyopadhyay, Proprietor

  
for Debasis Bandyopadhyay & Co., Chartered Accountants.

M. No - 057861

FRN - 324 338E





5.15.4.1

**5.16 OTHER ASSETS**

**5.16.1 Observation**

As per the Balance Sheet and related Schedule B19, there was only one item under this major head. GL 4701002-Electrical for Rs. 21,119.00

**5.16.2 Findings**

5.16.2.1 The balance is non-moving and does not match with corresponding liability under Deposit Works.

**5.16.3 Audit Recommendation**

5.16.3.1 Immediate reconciliation of the above should be done by giving appropriate adjustments.

**5.16.4 Auditee Comments**

**5.16.5 CURRENT YEAR RECEIPTS (REVENUE & CAPITAL)**

**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)
	<b>Total Receipts (A+B)</b>	<b>42,32,13,326.25</b>
<b>A</b>	<b>Revenue Receipts (1+2+3)</b>	<b>12,52,58,155.25</b>
1	Own Revenue Receipts (a+b)	2,31,34,872.20
a)	Tax Revenue (levied and collected by municipal body)	57,34,911.32
i)	Property tax	50,84,389.14
ii)	Other tax (levied and collected by municipal body)	6,50,522.18
b)	Non-tax revenue (levied and collected by municipal body)	1,73,99,960.88
i)	Fees & fines	97,04,518.28
ii)	User Charges	38,80,662.24
iii)	Other non-tax revenue (levied and collected by municipal body)	38,14,780.36
2	Other Revenue Receipts	1,08,57,804.05
a)	Income from interest/investments	1,06,57,517.82
b)	Other Revenue income	2,00,286.23
3	Transfers/Grants/Assigned Revenues	9,12,65,479.00
a)	State Assigned Revenue	80,93,106.00
b)	State Finance Commission (SFC) Grants/Devolution	1,36,71,500.00
c)	Octroi compensation	
d)	Other State Government Transfers	90,96,427.00
e)	Central Finance Commission (CFC) Grant	5,66,93,423.00



Debasis Bandyopadhyay & Co.  
Chartered Accountants

f)	Other Central Government Transfers	34,29,983.00
g)	Others	2,81,040.00
	<b>Capital Receipts</b>	<b>29,79,55,171.00</b>
<b>B</b>	<b>Capital Receipts</b>	<b>0.00</b>
1	Sale of Municipal Land	0.00
2	Loans (from State Govt. or Banks etc.)	77657291.00
3	State Capital Account Grant (under State Schemes etc.)	21,68,67,897.00
4	Central Capital Account Grant (under Central Schemes etc.)	34,29,983.00
5	Other Capital Receipts	

**CURRENT YEAR EXPENDITURES (REVENUE & CAPITAL)**

**Observation**

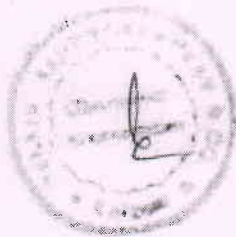
During course of our audit we have we have computed the total Expenditure (revenue & capital) from the Annual Financial Statement(AFS) of the Santipur Municipality as made available to us for the FY 2016-17 tabulated below:


Sl. No.	Particulars	Amount (Rs)
	<b>Total Expenditure (1+2)</b>	<b>32,44,69,559.70</b>
<b>1</b>	<b>Revenue Expenditure</b>	<b>15,59,74,797.42</b>
1.1	Establishment and Salaries & Admin expenses (All Departments-	9,91,31,970.34
1.2	Operation and Maintenance (O&M)	5,66,70,547.08
1.3	Loan repayment (Interest payments)	0.00
1.4	Others (any other revenue expenditure which is not salaries, O&M or	1,72,280.00
<b>2</b>	<b>Capital Expenditure</b>	<b>16,84,94,762.28</b>
2.1	All developmental works under Central/State specific schemes	168494762.28
2.2	Loan Repayments (Principal Amount)	0.00
2.3	Other Capital expenditure	0.00

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  
FRN - 324358 E

\* 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.

**Name of Urban Local Body : SANTIPUR MUNICIPALITY  
BALANCE SHEET AS ON 31 March 2017**

**Form 81  
[Vide Rules 239 & 260]**

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
<b><u>SOURCES OF FUNDS</u></b>						
	Reserves and Surplus					
310	MUNICIPAL (GENERAL) FUND	B-1	81198639.19		57346056.51	
311	EARMARKED FUNDS	B-2	26752201.00		23571076.00	
312	RESERVES	B-3	155681744.83		166104131.02	
				263632585.02		247021263.53
	Grants, Contribution for Specific purposes					
320	GRANTS ,CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	426642440.03		352279674.97	
				426642440.03		352279674.97
	Loans					
330	SECURED LOANS	B-5	0.00		0.00	
331	UNSECURED LOANS	B-6	95271.00		95271.00	
				95271.00		95271.00
	<b>TOTAL</b>			<b>690370296.05</b>		<b>599396209.50</b>

**APPLICATION OF FUNDS**



  
 28.2.2018  
 CHAIRMAN  
 SANTIPUR MUNICIPALITY

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
<b>Fixed Assets</b>						
<b>Gross Block</b>						
410	FIXED ASSETS	B-11	474926565.17		353663090.69	
<b>Less: Accumulated Depreciation</b>						
411	ACCUMULATED DEPRECIATION	B-11	179186703.94		176007616.62	
	Net Block		295739861.23		177655474.07	
412	CAPITAL WORK-IN-PROGRESS	B-11	3015223.00		102355223.00	
<b>Investments</b>						
				298755084.23		280010697.07
420	INVESTMENTS-GENERAL FUND	B-12	69297.00		64018.00	
421	INVESTMENTS-OTHER FUND	B-13	26640971.00		23459846.00	
<b>Working Capital</b>						
<b>Current assets, loans &amp; advances</b>						
430	STOCK-IN-HAND	B-14	962274.18		1806464.52	
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	12503818.84		11507040.76	
432	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	0.00		0.00	
440	PRE-PAID EXPENSES	B-16	19886.00		17445.00	
				26710268.00		23523864.00



*[Signature]*  
28.2.2018  
CHAIRMAN  
SANTIPUR MUNICIPALITY

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
450	CASH AND BANK BALANCE	B-17	376815918.38	302408741.73		
460	LOANS, ADVANCES AND DEPOSITS	B-18	5048874.00	912876.00		
461	ACCUM.PROVISIONS AGAINST LOANS,ADVANCES & DEPOSITS	B-18	0.00	0.00		
	<b>Less: Current Liabilities &amp; Provisions</b>					
340	DEPOSITS RECEIVED	B-7	2471193.00	1775473.00		
341	DEPOSITS WORKS	B-8	5605947.00	3770241.00		
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	22389806.58	15255094.58		
360	PROVISIONS	B-10	0.00	11230.00		
	<b>Other Assets</b>			364883824.82		295840529.43
470	OTHER ASSETS	B-19	21119.00	21119.00		
	<b>Misc. Expenditure (to the extent not written off)</b>			21119.00		21119.00
480	MISCELLANEOUS EXPENDITURE TO BE WRITTEN OFF	B-20	0.00	0.00		
	<b>TOTAL</b>			690370296.05		599396209.50



CHAIRMAN  
28.2.2018  
SANTIPUR MUNICIPALITY