



सत्यमेव जयते

Phone : 2213 3015

Fax : (033) 23218355.

E-mail : examlawb@ca13.vsnl.net.in

INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL  
(GENERAL & SOCIAL SECTOR AUDIT), W.B.  
LOCAL AUDIT DEPARTMENT

No: LA/SS-III/Intm.-Prog/176/2016-17/129(TB)

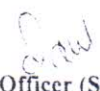
Dated: 13.03.2017

To  
Chairman,  
Konnagar Municipality,  
P.O. Konnagar,  
Hooghly - 712235

Sir/Madam,

With reference to this office letter LA/SS-III/Intm.-Prog/176/2016-17/4972(TB) dated 27.03.17, it is informed that the Accounts Audit Programme of your Institution for the years from 2006-07 to 2015-16 has been revised. The same audit party will conclude the audit on 17.04.17 instead of 07.04.17 as intimated earlier. All other information are same as communicated earlier.

Yours faithfully,

  
Sr. Audit Officer (SS-III/H.Q.)  
Local Audit Department,  
West Bengal

13/03/17

**EXIT MEETING FOR ACCOUNTS AUDIT OF KONNAGAR MUNICIPALITY FOR THE  
PERIOD 2006-2016**

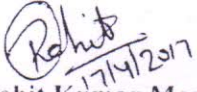

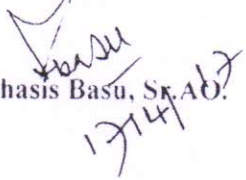
Minutes of the Exit Meeting held on 17<sup>th</sup> April, 2017 in the Chamber of the Chairman of Konnagar Municipality.

An exit meeting between the audit party and the Hon'ble Chairman of Konnagar Municipality was held on 17<sup>th</sup> April, 2017 at 03:00 p.m in the Chamber of Chairman. The meeting was presided over by the Chairman.

The Senior Audit Officer on behalf of the audit party briefly apprised the Chairman about the various observations on the accounts of the Municipality and expressed his satisfaction with regard to the production of records/registers and co-operation from the officers/officials. The Chairman appreciated the observations of audit and directed all the departmental heads to take corrective measures to meet the issues pointed out by the audit. He also assured about furnishing replies to the audit observations even if the same is received later on.

The meeting ended with a vote of thanks.

Member of the Audit team present

1.  Rohit Kumar Meena, Auditor  
17/4/2017
2.  Amit Banik, AAO  
17/4/17
3.  Subhasis Basu, Sr. AO.  
17/4/17

  
Chairman/Konnagar Municipality  
Chairman  
Konnagar Municipality

ENTRY MEETING FOR ACCOUNTS AUDIT OF KONNAGAR MUNICIPALITY FOR THE  
PERIOD 20006-2016

Minutes of the Entry Meeting held on 28.03.2017 in the Chamber of the Chairman of  
Konnagar Municipality:

An entry meeting between the audit party and the Hon'ble Chairman of Konnagar Municipality was held on 28.03.2017 at 12.00 noon in the chamber of the Chairman. The meeting was presided over by the Chairman.

At the beginning, the Chairman welcomed the audit party on behalf of the Municipality. The Sr. Audit Officer of the audit party apprised the Chairman that the Accounts Audit of the Municipality would be conducted for the period from the financial year 2006-07 to 2015-16. The Hon'ble Chairman discussed in detail about the situation of the Municipality in regard to the accounts of the Municipality. The Chairman intimated that the current audit would be the first audit of the accounts of the Municipality since the introduction of the Accrual based accounting.

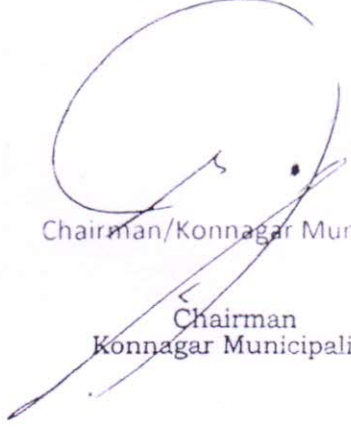
The Sr. Audit Officer requested the Chairman to issue direction to the concerned staffs under his control to furnish the basic records/registers/information available in the municipality and replies of the audit observations promptly to facilitate the completion of the Audit within the schedule time-frame.

The Chairman assured to arrange furnishing of those records and replies to the audit party as promptly as possible and all other co-operation for the successful completion of the audit.

The meeting ended with a vote of thanks to and from the Chair.

**Members of the Audit team present:**

1. Rohit Kr. Meena, Ar. Rohit  
28/3/2017
2. Nawal Kishor, Paudyal, Assistant Audit Officer Nawal  
28/3/17
3. Amit Bank, Assistant Audit Officer Amit Bank
4. Subhas Basu, Sr. Audit Officer Subhas  
28/3/17

  
Chairman/Konnagar Municipality

Chairman  
Konnagar Municipality

## INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 01-APR-2015 TO 31-MAR-2016

| Code No       | Item/Head of Account                        | Schedule No | Previous Year Amount (Rs.) | Current Year Amount (Rs.) |
|---------------|---|-------------|----------------------------|---------------------------|
| 1             | 2   | 3           | 4                          | 5                         |
| <b>INCOME</b> |   |             |                            |                           |
| 110           | TAX REVENUE                                 | I-0         | 11406673.68                | 13141498.18               |
| 120           | ASSIGNED REVENUES AND COMPENSATIONS         | I-2         | 1560000.00                 | 3538000.00                |
| 130           | RENTAL INCOME FROM MUNICIPAL PROPERTIES     | I-3         | 1663368.71                 | 1881248.96                |
| 140           | FEES AND USER CHARGES                       | I-4         | 32580108.00                | 31122728.80               |
| 150           | SALE AND HIRE CHARGES                       | I-5         | 498417.00                  | 577285.00                 |
| 160           | REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES | I-6         | 108713471.00               | 115631342.90              |
| 170           | INCOME FROM INVESTMENTS                     | I-7         | 4275502.71                 | 2429906.62                |
| 171           | INTEREST EARNED                             | I-8         | 1997666.43                 | 2964969.12                |
| 180           | OTHER INCOME                                | I-9         | 0.00                       | 0.00                      |
| A             | Total - INCOME                              |             | 162695207.53               | 1771286979.58             |

**EXPENDITURE**

|     |                              |      |             |             |
|-----|------------------------------|------|-------------|-------------|
| 210 | ESTABLISHMENT EXPENSES       | I-10 | 73750221.71 | 86147498.00 |
| 220 | ADMINISTRATIVE EXPENSES      | I-11 | 3967167.75  | 4514859.00  |
| 230 | OPERATION AND MAINTENANCE    | I-12 | 24069312.89 | 25206787.00 |
| 240 | INTEREST AND FINANCE CHARGES | I-13 | 288710.51   | 270109.08   |
| 250 | PROGRAMME EXPENSES           | I-14 | 1476093.00  | 1729238.00  |
| 272 | DEPRECIATION                 | I-0  | 30402954.15 | 32627282.00 |

Form 88 [vide Rules 239 & 260]  
 Name of Urban Local Body : KONNAGAR Municipality  
**INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 01-APR-2015 TO 31-MAR-2016**

| Code No | Item/Head of Account                               | Schedule No | Previous Year Amount (Rs.) | Current Year Amount (Rs.) |
|---------|--|-------------|----------------------------|---------------------------|
| 1       | 2  | 3           | 4                          | 5                         |
| B       | Total - EXPENDITURE                                |             | 133954460.01               | 150495773.08              |
| A-B     | Gross surplus/(deficit) of income over expenditure |             | 33740747.52                | 20791206.50               |
|         |  |             | SURPLUS                    | SURPLUS                   |

  
 Finance Officer  
 Konnagar Municipality

  
 Chairman  
 Konnagar Municipality

Name of Urban Local Body : KONNAGAR MUNICIPALITY  
BALANCE SHEET AS ON 31 March 2016

| Code No.                | Description of Item                         | Schedule No | Current Year Amount | Previous Year Amount |
|-------------------------|---|-------------|---------------------|----------------------|
| <b>SOURCES OF FUNDS</b> |   |             |                     |                      |
| Reserves and Surplus    |   |             |                     |                      |
| 310                     | MUNICIPAL (GENERAL) FUND                    | B-1         | 119997346.44        | 99206139.94          |
| 311                     | EARMARKED FUNDS                             | B-2         | 21367608.74         | 19919621.74          |
| 312                     | RESERVES                                    | B-3         | 194493322.38        | 185906095.38         |
|                         | Grants, Contribution for Specific purposes  |             | 335858277.56        | 305031857.06         |
| 320                     | GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES | B-4         | 84583879.23         | 54261463.13          |
| Loans                   |   |             |                     |                      |
|                         |   |             | 84583879.23         | 54261463.13          |
| 330                     | SECURED LOANS                               | B-5         | 0.00                | 0.00                 |
| 331                     | UNSECURED LOANS                             | B-6         | 1499880.00          | 1833240.00           |
|                         | TOTAL                                       |             | 1499880.00          | 1833240.00           |
|                         | APPLICATION OF FUNDS                        |             | 421942036.79        | 361126560.19         |

  
Finance Officer  
Konnagar Municipality

  
Chairman  
Konnagar Municipality

