

To  
The Chairman  
Raghunathpur Municipality

Sub: Internal Audit Report for the FY 2014-15 of Raghunathpur Municipality

Ref: Your Appointment Letter Vide Memo No. RM/X-24/270. Dated-30/08/2018

Sir,

In terms of your above appointment letter vide Memo No. RM/X-24/270. Dated- 30/08/2018, related Internal Audit of Raghunathpur Municipality, we have visited the following department of your ULB from time to time during 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 Raghunathpur Municipality for the year 2014-15.

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 B KAR & ASSOCIATES  
Chartered Accountants  
F.R.N. 327348E

BISWARUP KAR, Proprietor  
MEMBERSHIP NO. 066672

## 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 2014-15 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
<b>A. Revenue Receipts (1+2+3)</b>		<b>3,70,20,309.00</b>	
<b>1</b>	<b>Own source Revenue(x+y)</b>	<b>57,63,019.00</b>	
X	Tax Revenue	30,51,130.00	
i)	Property tax	18,90,104.00	
ii)	Other tax (levied and collected by municipal body)	11,61,026.00	
Y	Non Tax Revenue	27,11,889.00	
i)	Fees & fines	17,11,028.00	
ii)	User Charges	-	
iii)	Other non-tax revenue (levied and collected by municipal body)	10,00,861.00	
<b>Total Own Source Revenue (x+y)</b>		<b>57,63,019.00</b>	
2	<b>Other Revenue Receipts</b>	-	
i)	Income from interest/investments	-	
ii)	Other Revenue income	-	
<b>Total of Other Revenue Receipts</b>		<b>-</b>	
3	<b>Transfer Grant &amp; Assigned Revenue</b>	<b>3,12,57,290.00</b>	
i)	State Assigned Revenue	5,20,220.00	
ii)	State Finance Commission (SFC) Grants/Devolution	55,40,160.00	
iii)	Octroi compensation	-	
iv)	Other State Government Transfers	1,52,35,060.00	
v)	Central Finance Commission (CFC) Grant	51,81,060.00	
vi)	Other Central Government Transfers	47,80,790.00	
vii)	Others	-	
<b>B. Capital Receipts</b>		<b>12,14,82,090.00</b>	
	Sale of Municipal Fixed Assets (If any)	-	
	Loans (from State Govt. or Banks etc.)	-	
	State Capital Account Grant (under State Schemes etc.)	10,24,36,160.00	
	Central Capital Account Grant (under Central Schemes etc.)	1,38,46,200.00	
	Other Capital Receipts	51,99,730.00	
<b>Total of Capital Receipts</b>		<b>12,14,82,090.00</b>	
<b>Total Receipts of the ULB for the year 2014-15 (A+B)</b>		<b>15,85,02,399.00</b>	



### Current Year Expenditure (Revenue & Capital):-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)	Remarks
<b>Revenue Expenditure (A)</b>			
i)	Establishment Expenditure	1,13,08,860.00	
ii)	Operation and Maintenance	83,47,780.00	
iii)	Interest on Loan paid during the year	-	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	64,19,337.00	
<b>Total Revenue Expenditure</b>		<b>2,60,75,977.00</b>	
<b>Capital Expenditure (B)</b>			
i)	All developmental works under Central/State specific schemes	7,11,79,774.00	
ii)	Loan Repayments (Principal Amount)	-	
iii)	Other Capital expenditure	-	
<b>Total Capital Expenditure</b>		<b>7,11,79,774.00</b>	
<b>Total Expenditure of the ULB for the year 2014-15 (A+B)</b>		<b>9,72,55,751.00</b>	

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: 7<sup>th</sup>Sept, 2018

**for B. KAR & ASSOCIATES**  
Chartered Accountants  
F.R.N. 327348E



CA Biswarup Kar, Proprietor  
(Mem. No. - 068672)