

To
The Chairman
RaghunathpurMunicipality

Sub: Internal Audit Report for the FY 2015-16 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 RaghunathpurMunicipality, 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 RaghunathpurMunicipality for the year 2015-16.

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. 068672



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 2015-16 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)		4,62,03,363.00	
1	Own source Revenue(x+y)	62,26,913.00	
x	Tax Revenue	36,98,861.00	
i)	Property tax	21,24,836.00	
ii)	Other tax (levied and collected by municipal body)	15,74,025.00	
y	Non Tax Revenue	25,28,052.00	
i)	Fees & fines	14,22,910.00	
ii)	User Charges	-	
iii)	Other non-tax revenue (levied and collected by municipal body)	11,05,142.00	
Total Own Source Revenue (x+y)		62,26,913.00	
2	Other Revenue Receipts	-	
i)	Income from interest/investments		
ii)	Other Revenue income		
Total of Other Revenue Receipts		-	
3	Transfer Grant & Assigned Revenue	3,99,76,450.00	
i)	State Assigned Revenue	7,00,000.00	
ii)	State Finance Commission (SFC) Grants/Devolution	-	
iii)	Octroi compensation	-	
iv)	Other State Government Transfers	2,56,25,200.00	
v)	Central Finance Commission (CFC) Grant	51,18,080.00	
vi)	Other Central Government Transfers	85,33,170.00	
vii)	Others	-	
B. Capital Receipts		8,97,22,000.00	
	Sale of Municipal Fixed Assets (If any)	-	
	Loans (from State Govt. or Banks etc.)	-	
	State Capital Account Grant (under State Schemes etc.)	7,42,15,880.00	
	Central Capital Account Grant (under Central Schemes etc.)	1,09,16,060.00	
	Other Capital Receipts	45,90,060.00	
Total of Capital Receipts		8,97,22,000.00	
Total Receipts of the ULB for the year 2015-16 (A+B)		13,59,25,363.00	



Current Year Expenditure (Revenue & Capital):-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)	Remarks
Revenue Expenditure (A)			
i)	Establishment Expenditure	1,17,78,753.00	
ii)	Operation and Maintenance	1,57,28,157.00	
iii)	Interest on Loan paid during the year	-	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	1,28,01,827.00	
Total Revenue Expenditure		4,03,08,737.00	
Capital Expenditure (B)			
i)	All developmental works under Central/State specific schemes	9,36,80,160.00	
ii)	Loan Repayments (Principal Amount)	-	
iii)	Other Capital expenditure	-	
Total Capital Expenditure		9,36,80,160.00	
Total Expenditure of the ULB for the year 2015-16 (A+B)		13,39,88,897.00	

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: 17th Sep., 2018

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



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