

# B KAR & ASSOCIATES

Chartered Accountants

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[bkarassociates@gmail.com](mailto:bkarassociates@gmail.com)

To  
The Chairman  
Katwa Municipality

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

Ref: Your Appointment Letter Vide Memo No-95/A/A&FC/B/C Dated-29/8/2018.

Sir,

In terms of your above appointment letter vide Memo No.- 95/A/A&FC/B/C, dated- 29/8/2018, related Internal Audit of Katwa 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 Katwa Municipality for the year 2014-15.

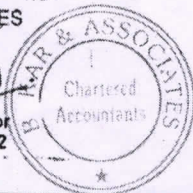
We hereby submit the detailed Internal Audit Report for your kind perusal and on ward necessary Action from your end.

Thanking you,

Yours faithfully,

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

BISWARUP KAR, Proprietor  
MEMBERSHIP NO. 068672



Executive Officer,  
Katwa Municipality

Chairman  
Katwa Municipality

*Certified to be true & correct*



## 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>17,33,45,301.00</b> |         |
| <b>1</b>  | <b>Own source Revenue(x+y)</b>                                 | <b>5,62,10,111.00</b>  |         |
| X   | Tax Revenue  | 65,33,369.00           |         |
| i)  | Property tax   | 64,60,113.00           |         |
| ii)   | Other tax (levied and collected by municipal body)             | 73,256.00              |         |
| Y   | Non Tax Revenue  | 4,96,76,742.00         |         |
| i)  | Fees & fines   | 2,08,77,590.00         |         |
| ii)   | User Charges   | 1,72,28,320.00         |         |
| iii)  | Other non-tax revenue (levied and collected by municipal body) | 1,15,70,832.00         |         |
| <b>Total Own Source Revenue (x+y)</b>                       |  | <b>5,62,10,111.00</b>  |         |
| <b>2</b>  | <b>Other Revenue Receipts</b>                                  | <b>-</b>               |         |
| i)  | Income from interest/investments                               |                        |         |
| ii)   | Other Revenue income   |                        |         |
| <b>Total of Other Revenue Receipts</b>                      |  | <b>-</b>               |         |
| <b>3</b>  | <b>Transfer Grant &amp; Assigned Revenue</b>                   | <b>11,71,35,190.00</b> |         |
| i)  | State Assigned Revenue   | 39,63,340.00           |         |
| ii)   | State Finance Commission (SFC) Grants/Devolution               | 1,00,37,900.00         |         |
| iii)  | Octroi compensation  | -                      |         |
| iv)   | Other State Government Transfers                               | 5,92,55,300.00         |         |
| v)  | Central Finance Commission (CFC) Grant                         | 1,77,85,950.00         |         |
| vi)   | Other Central Government Transfers                             | 2,59,72,700.00         |         |
| vii)  | Others   | 1,20,000.00            |         |
| <b>B. Capital Receipts</b>                                  |  | <b>1,63,28,100.00</b>  |         |
|   | Sale of Municipal Fixed Assets (If any)                        | -                      |         |
|   | Loans (from State Govt. or Banks etc.)                         | -                      |         |
|   | State Capital Account Grant (under State Schemes etc.)         | 55,53,400.00           |         |
|   | Central Capital Account Grant (under Central Schemes etc.)     | 1,07,74,700.00         |         |
|   | Other Capital Receipts   |                        |         |
| <b>Total of Capital Receipts</b>                            |  | <b>1,63,28,100.00</b>  |         |
| <b>Total Receipts of the ULB for the year 2014-15 (A+B)</b> |  | <b>18,96,73,401.00</b> |         |



Chairman  
Kotwa Municipality



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

| SL NO   | HEAD OF EXPENDITURE  | AMOUNT (Rs)     | Remarks |
|---|--|-----------------|---------|
| Revenue Expenditure (A)                                 |  |                 |         |
| i)  | Establishment Expenditure                                      | 7,99,63,870.00  |         |
| ii)   | Operation and Maintenance                                      | 3,21,51,277.00  |         |
| iii)  | Interest on Loan paid during the year                          | -               |         |
| iv)   | Any other revenue expenditure not covered under i). ii) & iii) | 35,30,890.00    |         |
| Total Revenue Expenditure                               |  | 11,56,46,037.00 |         |
| Capital Expenditure (B)                                 |  |                 |         |
| i)  | All developmental works under Central/State specific schemes   | 7,35,13,898.00  |         |
| ii)   | Loan Repayments (Principal Amount)                             | -               |         |
| iii)  | Other Capital expenditure                                      | -               |         |
| Total Capital Expenditure                               |  | 7,35,13,898.00  |         |
| Total Expenditure of the ULB for the year 2014-15 [A+B] |  | 18,91,59,935.00 |         |

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.

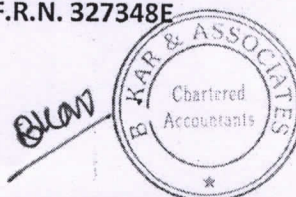
Place: Kolkata

Dated: 6<sup>th</sup> Sept, 2018

**for B. KAR & ASSOCIATES**

Chartered Accountants

F.R.N. 327348E



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

*Certified to be true & correct.*

*[Signature]*  
Executive Officer  
Kolkata Municipality

*[Signature]*  
Chairman  
Kolkata Municipality