

To
The Chairman
Katwa Municipality

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

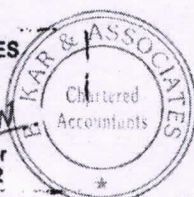
We hereby submit the detailed Internal Audit Report for your kind perusal and on ward necessary Action from your end.

Thanking you,

Yours faithfully,

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

BISWARUP KAR, Proprietor
MEMBERSHIP NO. 068672



Certified to be true & correct

Executive Officer
Katwa Municipality

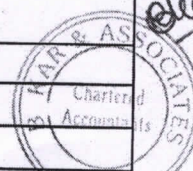
Chairman
Katwa Municipality

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)	14,60,44,390.00	
1	Own source Revenue(x+y)	3,86,73,440.00	
x	Tax Revenue	69,34,320.00	
i)	Property tax	68,50,182.00	
ii)	Other tax (levied and collected by municipal body)	84,138.00	
y	Non Tax Revenue	3,17,39,120.00	
i)	Fees & fines	1,27,24,156.00	
ii)	User Charges	1,19,06,856.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	71,08,108.00	
	Total Own Source Revenue (x+y)	3,86,73,440.00	
2	Other Revenue Receipts	-	
i)	Income from interest/investments		
ii)	Other Revenue income		
	Total of Other Revenue Receipts	-	
3	Transfer Grant & Assigned Revenue	10,73,70,950.00	
i)	State Assigned Revenue	58,97,300.00	
ii)	State Finance Commission (SFC) Grants/Devolution	1,25,91,850.00	
iii)	Octroi compensation	-	
iv)	Other State Government Transfers	6,30,83,700.00	
v)	Central Finance Commission (CFC) Grant	-	
vi)	Other Central Government Transfers	2,57,98,100.00	
vii)	Others		
	B. Capital Receipts	2,45,70,690.00	
	Sale of Municipal Fixed Assets (If any)	-	
	Loans (from State Govt. or Banks etc.)	-	
	State Capital Account Grant (under State Schemes etc.)	61,69,090.00	
	Central Capital Account Grant (under Central Schemes etc.)	1,84,01,600.00	
	Other Capital Receipts	-	
	Total of Capital Receipts	2,45,70,690.00	
	Total Receipts of the ULB for the year 2015-16 (A+B)	17,06,15,080.00	



Chairman
Katwa Municipality

Current Year Expenditure (Revenue & Capital):-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)	Remarks
Revenue Expenditure (A)			
i)	Establishment Expenditure	8,39,22,184.00	
ii)	Operation and Maintenance	4,57,40,915.00	
iii)	Interest on Loan paid during the year	-	
iv)	Any other revenue expenditure not covered under i). ii) & iii)	6,94,380.00	
Total Revenue Expenditure		13,03,57,479.00	
Capital Expenditure (B)			
i)	All developmental works under Central/State specific schemes	2,90,69,003.00	
ii)	Loan Repayments (Principal Amount)	-	
iii)	Other Capital expenditure	-	
Total Capital Expenditure		2,90,69,003.00	
Total Expenditure of the ULB for the year 2015-16 [A+B]		15,94,26,482.00	

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.

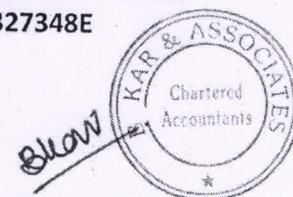
Place: Kolkata

Dated: 14th 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