

To,
The Chairman
Kurseong Municipality

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

Ref: Your Appointment Letter Vide Memo No.2387/M/GEN18. Dated-27.08.2018.

Sir,

In terms of your above appointment letter vide Memo No. 2387/M/GEN18. Dated- 27.08.2018, related Internal Audit of Kurseong 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 Kurseong 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.

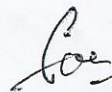
Thanking you,

Yours faithfully,

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

BISWARUP KAR, Proprietor
MEMBERSHIP NO. 063672


CHAIRMAN
KURSEONG MUNICIPALITY


C Bhattacharjee
Executive Officer
Kurseong 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 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
	A. Revenue Receipts (1+2+3)	10,28,96,229.00	
1	Own source Revenue(x+y)	97,08,019.00	
X	Tax Revenue	40,16,130.00	
i)	Property tax	34,46,104.00	
ii)	Other tax (levied and collected by municipal body)	5,70,026.00	
Y	Non Tax Revenue	56,91,889.00	
i)	Fees & fines	54,67,028.00	
ii)	User Charges	-	
iii)	Other non-tax revenue (levied and collected by municipal body)	2,24,861.00	
	Total Own Source Revenue (x+y)	97,08,019.00	
2	Other Revenue Receipts	-	
i)	Income from interest/investments	-	
ii)	Other Revenue income	-	
	Total of Other Revenue Receipts	-	
3	Transfer Grant & Assigned Revenue	9,31,88,210.00	
i)	State Assigned Revenue	19,92,120.00	
ii)	State Finance Commission (SFC) Grants/Devolution	66,72,160.00	
iii)	Octroi compensation	-	
iv)	Other State Government Transfers	5,18,55,060.00	
v)	Central Finance Commission (CFC) Grant	62,42,080.00	
vi)	Other Central Government Transfers	2,64,26,790.00	
vii)	Others	-	
	B. Capital Receipts	3,93,72,200.00	
	Sale of Municipal Fixed Assets (If any)	-	
	Loans (from State Govt. or Banks etc.)	-	
	State Capital Account Grant (under State Schemes etc.)	2,06,98,160.00	
	Central Capital Account Grant (under Central Schemes etc.)	1,86,74,040.00	
	Other Capital Receipts	-	
	Total of Capital Receipts	3,93,72,200.00	
	Total Receipts of the ULB for the year 2014-15 (A+B)	14,22,68,429.00	

CHAIRMAN
KURSEONG MUNICIPALITY

C Bhattacharjee
Executive Officer
Kurseong Municipality

Current Year Expenditure (Revenue & Capital):-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)	Remarks
	Revenue Expenditure (A)		
i)	Establishment Expenditure	4,23,18,860.00	
ii)	Operation and Maintenance	2,14,17,318.00	
iii)	Interest on Loan paid during the year	-	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	81,87,737.00	
	Total Revenue Expenditure	7,19,23,915.00	
	Capital Expenditure (B)		
i)	All developmental works under Central/State specific schemes	3,20,06,774.00	
ii)	Loan Repayments (Principal Amount)	-	
iii)	Other Capital expenditure	1,27,95,040.00	
	Total Capital Expenditure	4,48,01,814.00	
	Total Expenditure of the ULB for the year 2014-15 (A+B)	11,67,25,729.00	

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.

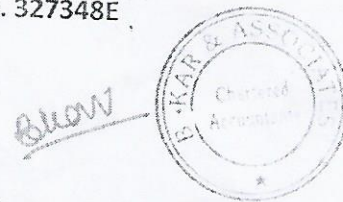
Place: Kolkata

Dated: 7thSept, 2018

for B. KAR & ASSOCIATES


Chartered Accountants

F.R.N. 327348E



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


CHAIRMAN
KURSEONG MUNICIPALITY


C Bhattacharjee
Executive Officer
Kurseong Municipality