



C. Bhattacharyya & Associates

Chartered Accountants

TO
THE CHAIRMAN,
KHARAGPUR MUNICIPALITY,
KHARAGPUR ,
DIST. – PASCHIM MEDINIPUR,
WEST BENGAL-721301

Sir,

We have conducted the Internal Audit of **KHARAGPUR MUNICIPALITY** for the year 2017-18, as per the terms of reference vide work order no. KM/578/1/Accts date 03.07.2019, our report in respect of same has been submitted incorporating our observations, suggestions and other facts and figures in detail. The scope of the internal audit was checking the efficiency & effectiveness of the internal control and verification of related records on test check basis. Further we have given recommendations for rectifying/strengthening the internal control systems which is appended in attached annexure. We believe that the given recommendations shall improve the existing controls.

We thank the management for their cooperation in conduct of this Audit. Should there be any clarifications the management is free to revert it to us.

Thanking you.

Yours Faithfully

For C. Bhattacharyya & Associates.

Chartered Accountants

FRN 327170E


21.08.19



(C. Bhattacharyya)

Partner

M.No-067059

UDIN:- 19067059AAAAA H 1873

18. During course of our Audit the Municipality has submitted the total Receipts (both revenue & capital) of the ULB for the year 2017-18. The details of the same are summarized as follows:

SL NO	HEAD OF INCOME	AMOUNT(Rs. In Lakh)
A.	Revenue Receipts (1+2+3)	5995.30
1	Own source revenue(x+y)	633.38
x.	Tax Revenue	306.57
i)	Property tax	230.21
ii)	Other tax (levied and collected by municipal body)	76.36
y.	Non Tax Revenue	326.81
i)	Fees & fines	199.29
ii)	User Charges	34.42
iii)	Other non-tax revenue (levied and collected by municipal body)	93.10
2	Other Revenue Receipts	19.32
i)	Income from interest/investments	19.32
ii)	Other Revenue income	0
3	Transfer Grant & Assigned Revenue	5342.60
i)	State Assigned Revenue	1016.43
ii)	State Finance Commission (SFC) Grants/Devolution	320.81
iii)	Octroi compensation	0
iv)	Other State Government Transfers	890.97
v)	Central Finance Commission (CFC) Grant	1703.82
vi)	Other Central Government Transfers	1410.57
vii)	Others	0
B.	Capital Receipts	2217.01
	Sale of Municipal Fixed Assets (If any)	0
	Loans (from State Govt. or Banks etc.)	0
	State Capital Account Grant (under State Schemes etc.)	734.61
	Central Capital Account Grant (under Central Schemes etc.)	378.69
	Other Capital Receipts	1103.71
	Total Receipts of the ULB for the year 2016-17 (A+B)	8212.32



19. During course of our Audit the Municipality has submitted the total Expenditure (both revenue & capital) of the ULB for the year 2017-18. The details of the same are summarized as follows:

SL NO	HEAD OF EXPENDITURE	AMOUNT(Rs. in Lakh)
	Revenue Expenditure (A)	4392.31
i)	Establishment Expenditure	1529.69
ii)	Operation and Maintenance	1393.66
iii)	Interest on Loan paid during the year	0
iv)	Any other revenue expenditure not covered under i), ii) & iii)	1468.96
	Capital Expenditure (B)	7227.62
i)	All developmental works under Central/State specific schemes	5853.73
ii)	Loan Repayments (Principal Amount)	0
iii)	Other Capital expenditure	1373.89
	Total Expenditure [A+B]	11619.93

