

To,  
The Chairman,  
Uluberia Municipality,  
Uluberia, Howrah.

**Sub: - Internal Audit Report for the F.Y. 2017-18 of Uluberia Municipality**

**Ref: -Your Appointment Letter Vide Memo No- UM/909, Dated-01.03.2019**

Sir,

In terms of your above appointment letter vide Memo No- **UM/909, DATED-01.03.2019** related Internal Audit of Uluberia 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) Establishment Department
- 2) Accounts & Finance Department
- 3) Sanitation Department
- 4) Public Works Department
- 5) Electric Department
- 6) Building Plan Department
- 7) Trade License Department
- 8) Relief Department
- 9) Water Supply Department
- 10) Property Tax Department
- 11) IT Department
- 12) Health Department
- 13) Youth and cultural Department

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 Uluberia Municipality for the year 2017-18.

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



RISWARUP KAR

*Shrijit Banik*  
*Pf. Publish in*  
*Web site &*  
*Inform AMRUT*  
*Cell, WB.*  
*02/04/19*

➤ **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 2017-18 from the Cash Book, Receipts & payment Accounts, Annual Budget and various Appropriation Registers (of Grants and contributions for specific purpose).

**Current Year Income (Revenue & Capital):**

SL NO	HEAD OF INCOME	AMOUNT (Rs)	Remarks
<b>A</b>	<b>Revenue Receipts (1+2+3)</b>	<b>48,86,43,751.78</b>	
	<b>Own source Revenue(x+y)</b>		
<b>x</b>	<b>Tax Revenue</b>	<b>82,54,345.00</b>	
i)	Property tax	76,54,229.00	
ii)	Other tax (levied and collected by municipal body)	6,00,116.00	
<b>y</b>	<b>Non Tax Revenue</b>	<b>2,77,66,595.78</b>	
i)	Fees & fines	2,33,90,808.00	
ii)	User Charges	25,30,192.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	18,45,595.78	
<b>1</b>	<b>Total Own Source Revenue (x+y)</b>	<b>3,60,20,940.78</b>	
	<b>Other Revenue Receipts</b>		
i)	Income from interest/investments		
ii)	Other Revenue income		
<b>2</b>	<b>Other Revenue Receipts</b>		
	<b>Transfer Grant &amp; Assigned Revenue</b>		
i)	State Assigned Revenue	94,71,104.00	
ii)	State Finance Commission (SFC) Grants/Devolution	2,15,35,000.00	
iii)	Octroi compensation		
iv)	Other State Government Transfers	10,55,82,270.00	
v)	Central Finance Commission (CFC) Grant	19,26,67,419.00	
vi)	Other Central Government Transfers	12,33,67,018.00	
vii)	Others		
<b>3</b>	<b>Transfer Grant &amp; Assigned Revenue</b>	<b>45,26,22,811.00</b>	
	<b>Capital Receipts</b>		
	Sale of Municipal Fixed Assets (If any)		
	Loans (from State Govt. or Banks etc.)		
	State Capital Account Grant (under State Schemes etc.)	3,77,60,322.00	
	Central Capital Account Grant (under Central Schemes etc.)	77,02,47,745.00	
	Other Capital Receipts		
<b>B</b>	<b>Total of Capital Receipts</b>	<b>80,80,08,067.00</b>	
	<b>Total Receipts of the ULB for F.Y. 2017-18 (A+B)</b>	<b><u>1,29,66,51,818.78</u></b>	



**Current year Expenditure (Revenue & Capital):**

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)	Remarks
<b>Revenue Expenditure (A)</b>			
i)	Establishment Expenditure	5,90,14,310.00	
ii)	Operation and Maintenance	17,57,47,460.00	
iii)	Interest on Loan paid during the year	11,770.00	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	11,66,39,362.00	
<b>Total Revenue Expenditure(A)</b>		<b>35,14,12,902.00</b>	
<b>Capital Expenditure (B)</b>			
i)	All developmental works under Central/State specific schemes	32,33,92,633.00	
ii)	Loan Repayments (Principal Amount)		
iii)	Other Capital expenditure	38,76,010.00	
<b>Total Capital Expenditure (B)</b>		<b>32,72,68,643.00</b>	
<b>Total Expenditure of ULB for F.Y. 2017-18 [A+B]</b>		<b>67,86,81,545.00</b>	

We must thank the designated staffs for their active cooperation to carry out the job to the extent of our satisfaction. Without their active cooperation it would not have been possible for us to complete the work.

Place: Kolkata

Dated: 28<sup>th</sup> March, 2019

for **B. KAR & ASSOCIATES**

Chartered Accountants

F.R.N. 327348E



CA Biswarup Kar, Proprietor

(Mem. No. - 068672)