RBSC&COLINITANITS

CHARTERED ACCOUNTANTS
(Formerly S. S. Kothari & Co.)

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Phone: 2248-2758, 2248-0279
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Date: 23-09-2017

The Chairman,
Alipurduar Municipality,
B.F. Road, P.O. – Alipurduar Court, Dist – Alipurduar,
West Bengal – 736 122.

Sub:- Internal Audit Report of Annual Financial Statements of Alipurduar Municipality for the Financial Year 2014-15. (Part - A)

Dear Sir,

As per your work order dated 23-05-2017, we have verified the Annual Financial Statements of Alipurduar Municipality for the Financial Year 2014-15. During the course of our audit, we have gone through the records of the following departments:-

- 1. Accounts Section / Cash Section.
- 2. General / Administration Section / PWD Section.
- 3. Property Tax Department / Trade License Department. 4. Store Department / Establishment Department.

We have also checked the following books/registers/statements:-

- 1. Cash Book and Journal Book.
- 2. Bank Reconciliation Statements.
- 3. Income & Expenditure Statement. 4. Investment Register / Loan Register / Appropriation Register / Stock Register.

During the period of our audit, we have gone through the books, records, papers, documents, circulars etc. both hard copies and soft copies, as produced before us and our report is mainly based on the same which are clearly mentioned in the respective area covered in our report. We have entirely relied on the said papers/documents and Audit Reports as stated above and framed our Internal Audit Report accordingly.

We have found the Annual Financial Statements are in agreement with the Books of Accounts and accepted accounting practice and principles followed in India have been considered by the Municipality at the time of preparation of the same.

The extract of Income & Expenditure Statement of Alipurduar Municipality for the Financial Year 2014-15 is also enclosed in **Annexure -1A**.

The detailed report has been enclosed herewith for your kind consideration in PART - B.

Thanking you,

Yours faithfully,

For R B S C & CO.

Chartered Accountants

FRN.: 302034E

R.N. BARDHAN

Partner

Membership No. 017270

Kolkata, the 23rd day of September, 2017.

RBSC&CO. CHARTERED ACCOUNTANTS

(Formerly S. S. Kothari & Co.)

T.K. SENGUPTA

R.K. ROYCHOUDHURY B.Sc., B.Com., F.C.A. B.Com., LL.B., F.C.A.

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	ANNEXURE - 1A
The extract of Income & Expenditure Statement of Alipurduar Municip	ality for the financial year
2014-15 is summarised below:-	
SUMMERY OF INCOME (both Capital and Revenue)	₹ in lakh
TOTAL FUND	1629.25
Revenue Receipts	
	1299.50
Own Sources Income	208.59
Tax Revenue Proporty Tax	67.7
Property Tax Other Tax	5/.I
Non Tax Revenue	10.5 140.8
Rental Income	7.1
Fees & User Charges	133.73
Other Revenue	24.30
Interest	19.35
Other Income	4.95
Total Revenue Grant	1066.67
Assigned Revenue	42.08
State Finance Commission	0.00
Octroi Compensation	0.00
Other State Govt Transfer	423.62
13th/14th Finance	135.50
Other Central Government Revenue Grant	465.47
Total Capital Grant	329.69
State Government Capital Grant	287.14
Central Government Capital Grant	42.55
Other Capital Receipt	0.00
SUMMERY OF EXPENDITURE (both Capital and Administrative & Establishment Expenditure	Revenue) 532.01
Operation & Maintenance (O & M)	135.71
Loan Repayment (Interest payment)	0.00
Other Revenue Expenditure	432.31
Total Revenue Expenditure	1100.03
	1100.00
Fixed Assets	406.88
Loan Repayment (Principal payment)	0.00
Other Capital Expenditure	0.24
Total Capital Expenditure	407.12
Total Revenue and Capital Expenditure	1507.15
For R B S C & CO.	
Chartered Accountants	
FRN: 302034E	
5 NS / L	
R. N. BARDHAN	
Partner	
Manufacultin Na 017270	
Membership No. 017270	
Kolkata, the 23rd day of September, 2017.	