



# S. K. PAUL & CO.

Chartered Accountants

To  
The Chairman  
Islampur Municipality

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

Ref: Your Appointment Letter Vide Memo No. 854/1-M/17 Dated 15/07/2017.

Sir,

In terms of your above appointment letter vide Memo No. 854/1-M/17 Dated 15/07/2017 related Internal Audit of Islampur 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 Islampur 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,



I. Current Year Income (Revenue & Capital)

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 Registers. The Summary of Income & Expenditure (both revenue & Capital) are furnished below:

i) Summary of Income & Expenditure:

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
A	Revenue Receipts (1+2+3)	99986203	As per Annexure-A
1	Own Revenue Receipts (a+b)	14116168	
a)	Tax Revenue (levied and collected by municipal body)	3530543	
i)	Property tax	3457632	
ii)	Other tax (levied and collected by municipal body)	72911	
b)	Non-tax revenue (levied and collected by municipal body)	10585625	
i)	Fees & fines	2376411	
ii)	User Charges	1856152	
iii)	Other non-tax revenue (levied and collected by municipal body)	6353062	
2	Other Revenue Receipts	1508959	
a)	Income from interest/investments	1508959	
b)	Other Revenue income	0	
3	Transfers/Grants/Assigned Revenues	84361076	
a)	State Assigned Revenue	1945745	
b)	State Finance Commission (SFC)	8431500	
c)	Grants/Devolution Octroi compensation	0	
d)	Other State Government Transfers	28023756	
e)	Central Finance Commission (CFC) Grant	10116707	
f)	Other Central Government Transfers	35843368	
g)	Others		
B	Capital Receipts	5807181	
1	Sale of Municipal Land		
2	Loans (from State Govt. or Banks etc.)		
3	State Capital Account Grant (under State Schemes etc.)	5807181	
4	Central Capital Account Grant (under Central Schemes etc.)	0	
5	Other Capital Receipts		
	Total Receipts (A+B)	105793384.00	



ii) Summary of Expenditure (Revenue & Capital) 2014-15

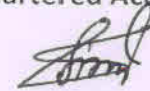
SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
1	Revenue Expenditure	69741146.00	As Annexure-B
1.1	Establishment and Salaries (All Departments-	32885924.00	
1.2	Operation and Maintenance (O&M)	7561817.00	
1.3	Loan repayment (Interest payments)		
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	29293405.00	
2	Capital Expenditure	40949386.00	
2.1	All developmental works under Central/State	32996461.00	
2.2	Loan Repayments (Principal Amount)		
2.3	Other Capital expenditure	7952925.00	
	Total Expenditure (1+2)	110690532.00	

We must thankful to the designated staffs and officers of Islampur Municipality for their active cooperation as well as participation 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> July, 2017

For: S.K.Paul & Co.  
Chartered Accountants



Partner: Sanjib Singha  
(M. No. 066924 )

