



S. K. PAUL & CO.

Chartered Accountants

To
The Chairman
Islampur Municipality

Sub: Internal Audit Report for the FY 2015-16 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 2015-16.

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 2015-16 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)	89382421	As per Annexure-A
1	Own Revenue Receipts (a+b)	14282489	
a)	Tax Revenue (levied and collected by municipal body)	3643679	
i)	Property tax	3474483	
ii)	Other tax (levied and collected by municipal body)	169196	
b)	Non-tax revenue (levied and collected by municipal body)	10638810	
i)	Fees & fines	3644450	
ii)	User Charges	1459656	
iii)	Other non-tax revenue (levied and collected by municipal body)	5534704	
2	Other Revenue Receipts	1550416	
a)	Income from interest/investments	1550416	
b)	Other Revenue income	0	
3	Transfers/Grants/Assigned Revenues	73549516	
a)	State Assigned Revenue	3919591	
b)	State Finance Commission (SFC) Grants/Devolution	4691500	
c)	Octroi compensation	0	
d)	Other State Government Transfers	29323812	
e)	Central Finance Commission (CFC) Grant	9993000	
f)	Other Central Government Transfers	25621613	
g)	Others		
B	Capital Receipts	16936425	
1	Sale of Municipal Land		
2	Loans (from State Govt. or Banks etc.)		
3	State Capital Account Grant (under State Schemes etc.)	7008700	
4	Central Capital Account Grant (under Central Schemes etc.)	9927725	
5	Other Capital Receipts		
	Total Receipts (A+B)	106318846.00	



[Handwritten Signature]

ii) Summary of Expenditure (Revenue & Capital) 2015-16

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
1	Revenue Expenditure	69117917.00	As Annexure-B
1.1	Establishment and Salaries (All Departments-regular and contractual)	35582096.00	
1.2	Operation and Maintenance (O&M)	11649126.00	
1.3	Loan repayment (Interest payments)		
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	21886695.00	
2	Capital Expenditure	26916317.00	
2.1	All developmental works under Central/State specific schemes	24089013.00	
2.2	Loan Repayments (Principal Amount)		
2.3	Other Capital expenditure	2827304.00	
	Total Expenditure (1+2)	96034234.00	

We must thank 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: 28th July, 2017



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

Partner: Sanjib Singha
(M. No. 066924)