

B KAR & ASSOCIATES

Chartered Accountants

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To
The Chairman
Islampur Municipality

Sub: Internal Audit Report for the F Y 2016-17 of Islampur Municipality

Ref: Your Appointment Letter Vide Memo No 1079/IM/2018 dated: 07/09/2018

Sir,

In terms of your above appointment letter vide Memo No 1079/IM/2018 dated: 07/09/2018 related to 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 2016-17.

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



CA. Biswarup Kar, Proprietor

Mem. No.: 068672

19/09/2018



Certified to be a true copy


Chairman
ISLAMPUR MUNICIPALITY
Islampur, Uttar Dinajpur

I. Current Year Income & Expenditure :

During course of Audit we have verified the Income (Revenue Income and Capital Income) and Expenditure(Revenue and Capital) of the ULB for the year 2016-17 from the Cash Book, Receipts & payment Accounts, Annual Budget and various Appropriation Registers (of Grants and contributions for specific purpose), measurement book, scheme Register, Works Register. :

Current Year Income (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
A	Revenue Receipts (1+2+3)	87233079.00	
1	Own source revenue(x+y)		
x	Tax Revenue	4135756.00	
i)	Property tax	3814028.00	
ii)	Other tax (levied and collected by municipal body)	321728.00	
y	Non Tax Revenue	10747130.00	
i)	Fees & fines	4207945.00	
ii)	User Charges	1342614.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	5196571.00	
	Total Own Source Revenue (x+y)	14882886.00	
2	Other Revenue Receipts		
i)	Income from interest/investments	2297195.00	
ii)	Other Revenue income	0.00	
	Total of Other Revenue Receipts	2297195.00	
3	Transfer Grant & Assigned Revenue	70052998.00	
i)	State Assigned Revenue	1986159.00	
ii)	State Finance Commission (SFC) Grants/Devolution	5253500.00	
iii)	Octroi compensation		
iv)	Other State Government Transfers	22179181.00	
v)	Central Finance Commission (CFC) Grant	7948781.00	
vi)	Other Central Government Transfers	32685377.00	
vii)	Others		
B	Capital Receipts		
	Sale of Municipal Fixed Assets (If any)		
	Loans (from State Govt. or Banks etc.)		
	State Capital Account Grant (under State Schemes etc.)	1643847.00	
	Central Capital Account Grant (under Central Schemes etc.)	13651290.00	



Shamul
Chairman
ISLAMPUR MUNICIPALITY
Islampur, Uttar Dinajpur



	Other Capital Receipts		
	Total of Capital Receipts	15295137.00	
	Total Receipts of the ULB for the year 2016-17 (A+B)	102528216.00	

5.16 Current year Expenditure (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
	Revenue Expenditure (A)		
i)	Establishment Expenditure	32675182.00	
ii)	Operation and Maintenance	6166468.00	
iii)	Interest on Loan paid during the year	0.00	
iv)	Any other revenue expenditure not covered under i), ii) & iii)(including depreciation)	24211935.00	
	Total revenue expenditure	63053585.00	

	Capital Expenditure (B)		
i)	All developmental works under Central/State specific schemes	21448995.00	
ii)	Loan Repayments (Prinicipal Amount)		
iii)	Other Capital expenditure	7147690.00	
	Total Capital Expenditure	28596685.00	
	Total Expenditure [A+B]	91650270.00	

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: 19/09/2018

For B Kar & Associates

CA. Biswarup Kar
Mem. No. 068672



Biswarup Kar
Chairman
ISLAMPUR MUNICIPALITY
Islampur, Uttar Dinajpur