

B KAR & ASSOCIATES**Chartered Accountants****Reg. Off.: PO. - Ramchandra Pur, Dist. - Howrah, Bagnan - 711303****+91 9432 44 15 44****bkarassociates@gmail.com**

To

The Chairman

Islampur Municipality

Sub: Internal Audit Report for the FY 2017-18 Islampur Municipality**Ref: Your Appointment Letter Vide Memo No 1005/IM/2019 dated 01/08/2019**

Sir,

In terms of your above appointment letter vide Memo No -1005/IM/2019 dated 01/08/2019 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 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,



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 2017-18 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.:

Income for 2017-18 (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs in Lakh)	Remarks
A	Revenue Receipts (1+2+3)	1737.65	
1	Own source revenue		
x	Tax Revenue	54.34	
i)	Property tax	51.06	
ii)	Other tax (levied and collected by municipal body)	3.28	
y	Non Tax Revenue	95.92	
i)	Fees & fines	68.67	
ii)	User Charges	15.83	
iii)	Other non-tax revenue (levied and collected by municipal body)	11.42	
	Total Own Source Revenue (x+y)	150.26	
2	Other Revenue Receipts		
i)	Income from interest/investments	0.16	
ii)	Other Revenue income	33.75	
	Total of Other Revenue Receipts	33.91	
3	Transfer Grant & Assigned Revenue	1553.48	
i)	State Assigned Revenue	49.24	
ii)	State Finance Commission (SFC) Grants/Devolution	107.74	
iii)	Octroi compensation		
iv)	Other State Government Transfers	506.45	
v)	Central Finance,Commission (CFC) Grant	298.80	
vi)	Other Central Government Transfers	591.25	
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.)	35.17	
	Central Capital Account Grant (under Central Schemes etc.)	418.25	



	Other Capital Receipts	0.00	
	Total of Capital Receipts	453.42	
	Total Receipts of the ULB for the year 2016-17 (A+B)	2191.07	

5.16 Expenditure for 2017-18 (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs in Lakh)	Remarks
	Revenue Expenditure (A)		
i)	Establishment Expenditure & Administrative Expenditure	542.95	
ii)	Operation and Maintenance	225.84	
iii)	Interest on Loan paid during the year	0.00	
iv)	Any other revenue expenditure not covered under i), ii) & iii)(including depreciation)	437.45	
	Total revenue expenditure	1206.24	
	Capital Expenditure (B)		
i)	All developmental works under Central/State specific schemes	706.23	
ii)	Loan Repayments (Principial Amount)	0.00	
iii)	Other Capital expenditure	28.78	
	Total Capital Expenditure	735.01	
	Total Expenditure [A+B]	1941.25	

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: Bagnan
Dated: 26/08/2019
UDIN: 19068672AAAACE4837

