KAR & ASSOCIA

Chartered Accountants

Sir,

+91 9432 44 15 44 bkarassociates@gmail.com

To The Chairman Birnagar Municipality, Birnagar, Nadia. West Bengal.

> Sub: Internal Audit Report for the FY 2016-17 of Birnagar Municipality Ref: Your Appointment Letter Vide Memo No.-985/1, Dated-10.09.2018

In terms of your above appointment letter vide Memo No.-985/1, Dated-10.09.2018, related to Internal Audit of Birnagar Municipality, we have visited the following department of your ULB from time to time during course our audit to verify the various records and vouch transactions thereto:

- 1) Accounts Section
- 2) PWD Section
- 3) Establishment Section
- 4) Relief Section
- 5) Death & Birth Section
- 6) Licence Section
- 7) Tax Section
- 8) Received Section
- 9) Cash Section
- 10) General Section
- 11) Conservancy Section
- 12) Health Section

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 Birnagar 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.

Chartered Accountants

CA Biswarup Kar Proprietor

(Mem. No. - 068672)

coaffed to be true

Executive Officer Birnagar Municipality I. Current Year Income & Expenditure:

During course of Audit we have verified the Income (Revenue Income and Capital Income) and Expenditure 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 etc. summary of which is annexed below:

Current Year Income (Revenue & Canital)

i) Property tax 7, ii) Other tax (levied and collected by municipal body) 1, y Non Tax Revenue 71,29 ii) Fees & fines 37, iii) User Charges 10, iii) Other non-tax revenue (levied and collected by municipal body) 24, iii) Total Own Source Revenue (x+y) 79,91, 2 Other Revenue Receipts 40,34, ii) Income from interest/investments 13,8 ii) Other Revenue Receipts 40,34, 3 Transfer Grant & Assigned Revenue 26,5 Total of Other Revenue Receipts 40,34, ii) State Assigned Revenue 22,1 iii) State Finance Commission (SFC) Grants/Devolution 35,3 iii) Octroi compensation iv) Other State Government Transfers 2,20,0 vi) Central Finance Commission (CFC) Grant 1,17,6 vi) Other Central Government Transfers 2,66,56 vii) Others	
1 Own source Revenue (x+y) 79,91 X Tax Revenue 8,6 i) Property tax 7, ii) Other tax (levied and collected by municipal body) 1, y Non Tax Revenue 37, iii) Pees & fines 37, User Charges 10, Other non-tax revenue (levied and collected by municipal body) 24, Total Own Source Revenue (x+y) 79,91, 2 Other Revenue Receipts 40,34, ii) Income from interest/investments 13,8 ii) Other Revenue Receipts 40,34, Total of Other Revenue Receipts 40,34, 3 Transfer Grant & Assigned Revenue 6,61,75, Other State Assigned Revenue 22,1 State Finance Commission (SFC) Grants/Devolution 35,3 iii) Octroi compensation iv) Other State Government Transfers 2,20,0 V) Central Finance Commission (CFC) Grant 1,17,6 vi) Other Central Government Transfers 2,66,56 vii) Others	,999.00 2,655.00 36,200.00 344.00 02,307.00 23,603.00 03,434.00 999.00 768.00
X Tax Revenue 8,6 Property tax 7, Other tax (levied and collected by municipal body) 1, Y Non Tax Revenue 37, User Charges 10, Other non-tax revenue (levied and collected by municipal body) 24, Total Own Source Revenue (x+y) 79,91, Other Revenue Receipts 40,34, Income from interest/investments 13,8 Other Revenue Receipts 40,34, Total of Other Revenue Receipts 40,34, Transfer Grant & Assigned Revenue 6,61,75, State Assigned Revenue 22,1 State Finance Commission (SFC) Grants/Devolution 35,3 Other State Government Transfers 2,20,0 V) Central Finance Commission (CFC) Grant 1,17,6 vi) Other Central Government Transfers 2,66,56 vii) Others	2,655.00 26,455.00 36,200.00 ,344.00 02,307.00 23,603.00 03,434.00 999.00 768.00
i) Property tax 7, ii) Other tax (levied and collected by municipal body) 1, y Non Tax Revenue 71,29 ii) Fees & fines 37, User Charges 10, Other non-tax revenue (levied and collected by municipal body) 24, iii) Other non-tax revenue (levied and collected by municipal body) 79,91, 2 Other Revenue Receipts 40,34, ii) Income from interest/investments 13,6 iii) Other Revenue income 26,5 Total of Other Revenue Receipts 40,34, 3 Transfer Grant & Assigned Revenue 22,1 State Assigned Revenue 22,1 State Finance Commission (SFC) Grants/Devolution 35,3 iii) Octroi compensation iv) Other State Government Transfers 2,20,0 other State Government Transfers 2,20,0 other Central Government Transfers 2,66,56 others	26,455.00 36,200.00 344.00 02,307.00 23,603.00 03,434.00 999.00 768.00
ii) Other tax (levied and collected by municipal body) y Non Tax Revenue 71,29 i) Fees & fines 37, ii) User Charges 10, Other non-tax revenue (levied and collected by municipal body) Total Own Source Revenue (x+y) 79,91, 2 Other Revenue Receipts 40,34, ii) Income from interest/investments 13,8 iii) Other Revenue income Total of Other Revenue Receipts 40,34, 3 Transfer Grant & Assigned Revenue i) State Assigned Revenue 50,5 iii) State Finance Commission (SFC) Grants/Devolution 35,3 iii) Octroi compensation iv) Other State Government Transfers 2,20,0 vi) Central Finance Commission (CFC) Grant 1,17,6 vi) Other Central Government Transfers 2,66,56 vii) Others	36,200.00 344.00 02,307.00 23,603.00 03,434.00 999.00 768.00
Non Tax Revenue 71,29 Fees & fines 37, User Charges 10, Other non-tax revenue (levied and collected by municipal body) Total Own Source Revenue (x+y) 79,91, Other Revenue Receipts 40,34, Income from interest/investments 13,8 Other Revenue Income Total of Other Revenue Receipts 40,34, Transfer Grant & Assigned Revenue For State Assigned Revenue State Finance Commission (SFC) Grants/Devolution Other State Government Transfers V) Central Finance Commission (CFC) Grant V) Other Central Government Transfers 2,66,56 Vi) Others	,344.00 02,307.00 23,603.00 03,434.00 999.00 768.00
i) Fees & fines 37, ii) User Charges 10, iii) Other non-tax revenue (levied and collected by municipal body) 24, Total Own Source Revenue (x+y) 79,91, 2 Other Revenue Receipts 40,34, ii) Income from interest/investments 13,8 iii) Other Revenue income 26,5 Total of Other Revenue Receipts 40,34, 3 Transfer Grant & Assigned Revenue 6,61,75, ii) State Assigned Revenue 22,1 ii) State Finance Commission (SFC) Grants/Devolution 35,3 Octroi compensation iv) Other State Government Transfers 2,20,0 vi) Other Central Government Transfers 2,66,56 vii) Others	02,307.00 23,603.00 03,434.00 999.00 768.00
ii) User Charges 10, iii) Other non-tax revenue (levied and collected by municipal body) 24, Total Own Source Revenue (x+y) 79,91, Other Revenue Receipts 40,34, ii) Income from interest/investments 13,8 iii) Other Revenue income 26,5 Total of Other Revenue Receipts 40,34, Transfer Grant & Assigned Revenue 6,61,75, i) State Assigned Revenue 22,1 ii) State Finance Commission (SFC) Grants/Devolution 35,3 iii) Octroi compensation iv) Other State Government Transfers 2,20,00 vi) Central Finance Commission (CFC) Grant 1,17,60 vi) Other Central Government Transfers 2,66,50 vii) Others	23,603.00 03,434.00 999.00 768.00
Other non-tax revenue (levied and collected by municipal body) Total Own Source Revenue (x+y) Other Revenue Receipts Income from interest/investments Income from interest/investments Total of Other Revenue income Total of Other Revenue Receipts Total of Other Revenue Receipts Transfer Grant & Assigned Revenue State Assigned Revenue State Finance Commission (SFC) Grants/Devolution State Finance Commission (SFC) Grants/Devolution Total of Other State Government Transfers Central Finance Commission (CFC) Grant Total of Other Revenue Receipts Total of Other Revenue Receipts 40,34, 6,61,75, Gentral Finance Commission (SFC) Grants/Devolution Total of Other State Government Transfers Central Finance Commission (CFC) Grant Total of Other Central Government Transfers Total of Others Total of Other Revenue Receipts 40,34, Total of	03,434.00 999.00 768.00
Total Own Source Revenue (x+y) Total Own Source Revenue (x+y) Other Revenue Receipts Income from interest/investments Other Revenue income Total of Other Revenue Receipts Total of Other Revenue Receipts Transfer Grant & Assigned Revenue State Assigned Revenue State Finance Commission (SFC) Grants/Devolution State Finance Commission Other State Government Transfers Central Finance Commission (CFC) Grant Total of Other Revenue Receipts 40,34, 6,61,75, 6,61,75, 70,00 Total of Other Revenue Receipts 40,34, Transfer Grant & Assigned Revenue 22,1 State Finance Commission (SFC) Grants/Devolution Other State Government Transfers 7,20,00 V) Other Central Government Transfers 2,66,56 Others	999.00 768.00
Other Revenue Receipts Income from interest/investments Other Revenue income Total of Other Revenue Receipts Transfer Grant & Assigned Revenue State Assigned Revenue State Finance Commission (SFC) Grants/Devolution Octroi compensation Other State Government Transfers Central Finance Commission (CFC) Grant Other Central Government Transfers Others	768.00
i) Income from interest/investments 13,8 ii) Other Revenue income 26,5 Total of Other Revenue Receipts 40,34, 3 Transfer Grant & Assigned Revenue 6,61,75, i) State Assigned Revenue 22,1 ii) State Finance Commission (SFC) Grants/Devolution 35,3 iii) Octroi compensation iv) Other State Government Transfers 2,20,0 vi) Central Finance Commission (CFC) Grant 1,17,65 vii) Other Central Government Transfers 2,66,56 viii) Others	768.00
ii) Other Revenue income 26,5 Total of Other Revenue Receipts 40,34, 3 Transfer Grant & Assigned Revenue 6,61,75, i) State Assigned Revenue 22,1 ii) State Finance Commission (SFC) Grants/Devolution 35,3 iii) Octroi compensation iv) Other State Government Transfers 2,20,0 V) Central Finance Commission (CFC) Grant 1,17,6 vi) Other Central Government Transfers 2,66,56 vii) Others	
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3 Transfer Grant & Assigned Revenue 6,61,75, i) State Assigned Revenue 22,1 ii) State Finance Commission (SFC) Grants/Devolution 35,3 iii) Octroi compensation iv) Other State Government Transfers 2,20,0 vi) Central Finance Commission (CFC) Grant 1,17,6 vi) Other Central Government Transfers 2,66,56 vii) Others	4,718.00
i) State Assigned Revenue 22,1 ii) State Finance Commission (SFC) Grants/Devolution 35,3 iii) Octroi compensation iv) Other State Government Transfers 2,20,0 vi) Central Finance Commission (CFC) Grant 1,17,6 vi) Other Central Government Transfers 2,66,56 vii) Others	
State Assigned Revenue 22,1 State Finance Commission (SFC) Grants/Devolution 35,3 Octroi compensation iv) Other State Government Transfers 2,20,0 V) Central Finance Commission (CFC) Grant 1,17,6 vi) Other Central Government Transfers 2,66,56 vii) Others	
iii) Octroi compensation iv) Other State Government Transfers 2,20,0 vi) Central Finance Commission (CFC) Grant 1,17,6: vi) Other Central Government Transfers 2,66,56 vii) Others	0,619.00
iv) Other State Government Transfers 2,20,0 V) Central Finance Commission (CFC) Grant 1,17,6 vi) Other Central Government Transfers 2,66,56 vii) Others	8,250.00
v) Central Finance Commission (CFC) Grant 1,17,6: vi) Other Central Government Transfers 2,66,56 vii) Others	-7-20100
vi) Other Central Government Transfers 2,66,56 vii) Others	7.977.00
vii) Others 2,66,56	
Others	
	-
B. Capital Receipts 41,55,53,5	74.00
Suce of Mullicipal Fixed Assets (Ifany)	-
Loans (from State Govt. or Banks etc.)	
State Capital Account Grant (under State Schemes etc.) 4,18,72	,000.00
Central Capital Account Grant (under Central Schemes etc.) 37,36,81	574.00
Other Capital Receipts	-
Total of Capital Receipts 41,55,53,5	74.00
Total Receipts of the ULB for the year 2016-17 (A+B) 49,37,55,49	

certified to be true

Executive Officer Direagar Municipality Current Year Expenditure (Revenue & Capital):

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)
Revenue Expenditure (A)		
i)	Establishment Expenditure	2 62 67 426 00
ii)	Operation and Maintenance	2,62,67,436.00
iii)	Interest on Loan paid during the year	33,47,375.00
iv)	Any other revenue expenditure not covered under i), ii) & iii)	-
Total Revenue Expenditure		2,96,14,811.00
	Capital Expenditure (B)	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
i)	All developmental works under Central/State specific schemes	45,40,88,237.00
ii)	Loan Repayments (Principal Amount)	
iii)	Other Capital expenditure	5 24 709 00
	Total Capital Expenditure	5,34,798.00 45,46,23,035.00
To	otal Expenditure of the ULB for the year 2016-17 (A+B)	48,42,37,846.00

We must thank the designated staffs for their active co-operation to carry out the job to the extent of our satisfaction. Without their active co-operation it would not have been possible for us to complete the work.

Place: Kolkata

Dated: 27th September, 2018

for B. KAR & ASSOCIATES

Chartered Accountants F.R.N. 327348E

CA Biswarup Kar, Proprietor (Mem. No. - 068672)

Cortified to be true

Recutive Officer

Birnagar Municipality