

B KAR & ASSOCIATES

Chartered Accountants

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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

Sir,

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)



Certified to be true
R.

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 & Capital):-

SL NO	HEAD OF INCOME	AMOUNT (Rs)
A. Revenue Receipts (1+2+3)		7,82,01,922.00
1	Own source Revenue(x+y)	79,91,999.00
X	Tax Revenue	8,62,655.00
i)	Property tax	7,26,455.00
ii)	Other tax (levied and collected by municipal body)	1,36,200.00
Y	Non Tax Revenue	71,29,344.00
i)	Fees & fines	37,02,307.00
ii)	User Charges	10,23,603.00
iii)	Other non-tax revenue (levied and collected by municipal body)	24,03,434.00
Total Own Source Revenue (x+y)		79,91,999.00
2	Other Revenue Receipts	40,34,768.00
i)	Income from interest/investments	13,80,050.00
ii)	Other Revenue income	26,54,718.00
Total of Other Revenue Receipts		40,34,768.00
3	Transfer Grant & Assigned Revenue	6,61,75,155.00
i)	State Assigned Revenue	22,10,619.00
ii)	State Finance Commission (SFC) Grants/Devolution	35,38,250.00
iii)	Octroi compensation	-
iv)	Other State Government Transfers	2,20,07,977.00
v)	Central Finance Commission (CFC) Grant	1,17,61,719.00
vi)	Other Central Government Transfers	2,66,56,590.00
vii)	Others	-
B. Capital Receipts		41,55,53,574.00
	Sale of Municipal Fixed Assets (If any)	-
	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		41,55,53,574.00
Total Receipts of the ULB for the year 2016-17 (A+B)		49,37,55,496.00

Certified to be true
(R.)

Executive Officer
Birnagar Municipality



Current Year Expenditure (Revenue & Capital) :-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)
Revenue Expenditure (A)		
i)	Establishment Expenditure	2,62,67,436.00
ii)	Operation and Maintenance	33,47,375.00
iii)	Interest on Loan paid during the year	-
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	5,34,798.00
Total Capital Expenditure		45,46,23,035.00
Total 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

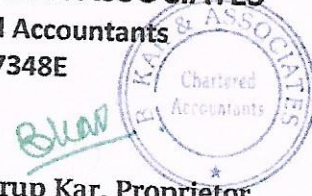
Dated: 27th September, 2018

Certified to be true
R.
Executive Officer
Birnagar Municipality

for **B. KAR & ASSOCIATES**

Chartered Accountants

F.R.N. 327348E



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