



M. ALAMGIR & CO

Chartered Accountants

To
The Chairman
Kaliyaganj Municipality

Sub: Internal Audit Report for the FY 2016-17 Kaliyaganj Municipality

Ref: Your Appointment Letter Vide Memo No – 1356/A/C/18, Dated-20.09.2018

Sir,

In terms of your above appointment letter vide Memo No 1356/A/C/18, Dated-20.09.2018 related Internal Audit of Kaliyaganj 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 Kaliyaganj 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,



Certified to be true copy

Head Office : 69, R. N. Tagore Road, Ground Floor, Berhampore, Murshidabad-742101
Branch Office : G K. Enclave, 12/A N. C. Mitra Road, Block-B, Flat-1A, Ground Floor, Kolkata-700028
Mobile - 9733539100 / 9732643449 E-mail caalamgir@gmail.com

Executive Officer
Kaliyaganj, Municipality
Kaliyaganj, Uttar Dinajpur

Chairman
Kaliyaganj, Municipality
Kaliyaganj, Uttar Dinajpur

29.9.18

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) | 11,87,13,929.15 | |
| 1 | Own source revenue(x+y) | | |
| x | Tax Revenue | 2,088,616.15 | |
| i) | Property tax | 2,054,356.15 | |
| ii) | Other tax (levied and collected by municipal body) | 34,260.00 | |
| y | Non Tax Revenue | 6,538,622.00 | |
| i) | Fees & fines | 33,71,921.00 | |
| ii) | User Charges | 9,91,848.00 | |
| iii) | Other non-tax revenue (levied and collected by municipal body) | 2,174,853.00 | |
| | Total Own Source Revenue (x+y) | 86,27,238.15 | |
| 2 | Other Revenue Receipts | | |
| i) | Income from interest/investments | 4,086,507.00 | |
| ii) | Other Revenue income | | |
| | Total of Other Revenue Receipts | 4086507.00 | |
| 3 | Transfer Grant & Assigned Revenue | 10,60,00,184.00 | |
| i) | State Assigned Revenue | 3,843,134.00 | |
| ii) | State Finance Commission (SFC) Grants/Devolution | 16,148,190.00 | |
| iii) | Octroi compensation | | |
| iv) | Other State Government Transfers | 26,888,614.00 | |
| v) | Central Finance Commission (CFC) Grant | 20,550,120.00 | |
| vi) | Other Central Government Transfers | 35,860,888.00 | |
| vii) | Others | 27,09,238.00 | |
| B | Capital Receipts | | |

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| | | |
|---|------------------------|--|
| Sale of Municipal Fixed Assets (if any) | | |
| Loans (from State Govt. or Banks etc.) | | |
| State Capital Account Grant (under State Schemes etc.) | 11,969,000.00 | |
| Central Capital Account Grant (under Central Schemes etc.) | 148014802.00 | |
| Other Capital Receipts | | |
| Total of Capital Receipts | 15,99,83,802.00 | |
| Total Receipts of the ULB for the year 2016-17 (A+B) | 27,86,97,731.15 | |

5.16 Current year Expenditure (Revenue & Capital)

| SL NO | HEAD OF INCOME | AMOUNT(Rs) | Remarks |
|-------|---|-----------------------|---------|
| | Revenue Expenditure (A) | | |
| i) | Establishment Expenditure | 3,50,74,898.00 | |
| ii) | Administrative Expenses | 24,87,192.00 | |
| ii) | Operation and Maintenance | 77,55,910.00 | |
| iii) | Interest on Loan paid during the year | 0.00 | |
| iv) | Any other revenue expenditure not covered under i), ii) & iii) (including depreciation) | 3,60,17,888.00 | |
| | Total revenue expenditure | 8,13,35,888.00 | |

| | | | |
|------|--|------------------------|--|
| | Capital Expenditure (B) | | |
| i) | All developmental works under Central/State specific schemes | 3,98,71,565.00 | |
| ii) | Loan Repayments (Principal Amount) | | |
| iii) | Other Capital expenditure | 19,15,40,301.00 | |
| | Total Capital Expenditure | 23,14,11,866.00 | |
| | Total Expenditure [A+B] | 31,27,47,754.00 | |

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.

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Executive Officer
Kaliyaganj, Municipality
Kaliyaganj, Uttar Dinajpur

Chairman
Kaliyaganj, Municipality
Kaliyaganj, Uttar Dinajpur

Place: Berhampore

For M. ALAMGIR & CO.
Chartered Accountants



Md. Alamgir
Partner
M No. 086641