



U. S. Saha & Co.
CHARTERED ACCOUNTANTS

Phone : 2215-8359

2215-8781

Fax : (033) 2215-2159

218, Kamalalaya Centre, 2nd Floor,

156A, Lenin Sarani,

Kolkata - 700 013

E-mail : ussahaco@hotmail.com

u_saha@rocketmail.com

To

The Chairman

Berhampore Municipality

Sub: Internal Audit Report for the FY 2014-15 of Berhampore Municipality

Ref: Your Appointment Letter Vide Memo No. 35/AMRUT/16/BM/KUSP Dated 27/01/17

Sir,

In terms of your above appointment letter vide Memo No 35/AMRUT/16/BM/KUSP Dated 27/01/17 related Internal Audit of Berhampore 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 Berhampore Municipality for the year 2014-15.

We hereby submit the detailed Internal Audit Report for your kind perusal and on ward necessary Action from your end.

Thanking you,

Yours faithfully,


Executive Officer
Berhampore Municipality


Chairman
Berhampore Municipality




Finance Officer
Berhampore Municipality


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 2014-15 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. :

a) Income (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
A	Revenue Receipts (1+2+3)	613424843.00	
1	Own source revenue(x+y)		
x	Tax Revenue	28322175.00	
i)	Property tax	27805000.00	
ii)	Other tax (levied and collected by municipal body)	517175.00	
y	Non Tax Revenue	149283924.00	
i)	Fees & fines	95265136.00	
ii)	User Charges	33637324.00	
iii)	Other non-tax revenue (levied and collected by)	20381464.00	
	Total Own Source Revenue (x+y)	177606099.00	
2	Other Revenue Receipts		
i)	Income from interest/investments	187309.00	
ii)	Other Revenue income	137575620.00	
	Total of Other Revenue Receipts	137762929.00	
3	Transfer Grant & Assigned Revenue	298055815.00	
i)	State Assigned Revenue	10630571.00	
ii)	State Finance Commission (SFC) Grants/Devolution	12279000.00	
iii)	Octroi compensation		
iv)	Other State Government Transfers	179377664.00	
v)	Central Finance Commission (CFC) Grant	26478573.00	
vi)	Other Central Government Transfers	69290007.00	
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)	19295500.00	
	Central Capital Account Grant (under Central Schemes)	63065105.00	
	Other Capital Receipts	0.00	
	Total of Capital Receipts	82360605.00	
	Total Receipts of the ULB for the	695785448.00	


Chairman
Berhampore Municipality


Executive Officer
Berhampore Municipality




Finance Officer
Berhampore Municipality

b) Expenditure (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
	Revenue Expenditure (A)		
i)	Establishment Expenditure	182958313.00	
ii)	Operation and Maintenance	18941256.00	
iii)	Interest on Loan paid during the year	0.00	
iv)	Any other revenue expenditure not	72249451.00	
	Total revenue expenditure	274149020.00	
	Capital Expenditure (B)		
i)	All developmental works under	304000000.00	
ii)	Loan Repayments (Principal Amount)		
iii)	Other Capital expenditure	38000000.00	
	Total Capital Expenditure	342000000.00	
	Total Expenditure [A+B]	616149020.00	

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: 19th July , 2017



Dehane
Partner
015491.
(M. No. -)

Chartered Accountants


Chairman
Berhampore Municipality


Executive Officer
Berhampore Municipality


Finance Officer
Berhampore Municipality



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To
The Chairman
Berhampore Municipality

Sub: Internal Audit Report for the FY 2015-16 of Berhampore Municipality

Ref: Your Appointment Letter Vide Memo No-55/AMRUT/17/BM/KVSP Dated-26/7/17

Sir,

In terms of your above appointment letter vide Memo No 55/AMRUT/17/BM/KVSP Dated 26/7/17 related Internal Audit of Berhampore 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 Berhampore Municipality for the year 2015-16.

We hereby submit the detailed Internal Audit Report for your kind perusal and on ward necessary Action from your end.

Thanking you,

Yours faithfully,
Executive Officer
Berhampore Municipality

Chairman
Berhampore Municipality

Finance Officer
Berhampore Municipality

I. Current Year Income & Expenditure :

During course of Audit we have verified the Income (Revenue Income and Capital Income) and Expenditure (Revenue Revenue and Capital) of the ULB for the year 2015-16 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. :

a) Income (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
A	Revenue Receipts (1+2+3)	665368506.00	
1	Own source revenue(x+y)		
x	Tax Revenue	59375496.00	
i)	Property tax	57597000.00	
ii)	Other tax (levied and collected by municipal body)	1778496.00	
y	Non Tax Revenue	122574664.00	
i)	Fees & fines	69247372.00	
ii)	User Charges	33170205.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	20157087.00	
	Total Own Source Revenue (x+y)	181950160.00	
2	Other Revenue Receipts		
i)	Income from interest/investments	139226.00	
ii)	Other Revenue income	150624536.00	
	Total of Other Revenue Receipts	150763762.00	
3	Transfer Grant & Assigned Revenue	332654584.00	
i)	State Assigned Revenue	14040084.00	
ii)	State Finance Commission (SFC) Grants/Devolution	9209250.00	
iii)	Octroi compensation		
iv)	Other State Government Transfers	215122813.00	
v)	Central Finance Commission (CFC) Grant	26155000.00	
vi)	Other Central Government Transfers	68127437.00	
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.)	18853000.00	
	Central Capital Account Grant (under Central Schemes)	6193061.00	
	Other Capital Receipts	0.00	
	Total of Capital Receipts	25046061.00	
	Total Receipts of the ULB for the	690414567.00	


Chairman
Berhampore Municipality


Executive Officer
Berhampore Municipality




Finance Officer
Berhampore Municipality

b) Current year Expenditure (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
	Revenue Expenditure (A)		
i)	Establishment Expenditure	217893096.00	
ii)	Operation and Maintenance	20797719.00	
iii)	Interest on Loan paid during the year	0.00	
iv)	Any other revenue expenditure not covered	80198516.00	
	Total revenue expenditure	318889331.00	
	Capital Expenditure (B)		
i)	All developmental works under	361059794.00	
ii)	Loan Repayments (Principal Amount)		
iii)	Other Capital expenditure	45132448.00	
	Total Capital Expenditure	406192242.00	
	Total Expenditure [A+B]	725081573.00	

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: 19th July , 2017



Partner
015491.
(M. No. -)

Chartered Accountants


Chairman
Berhampore Municipality


Executive Officer
Berhampore Municipality


Finance Officer
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To
The Chairman
Berhampore Municipality

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

Ref: Your Appointment Letter Vide Memo No -123/AMRUT/18/BM Dated 17.03.2018

Sir,

In terms of your above appointment letter vide Memo No -123/AMRUT/18/BM Dated 17.03.2018 related to Internal Audit of Berhampore 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
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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 Berhampore 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,


Executive Officer
Berhampore Municipality


Finance Officer
Berhampore Municipality

Chairman
Berhampore Municipality



Yours faithfully,


Chairman
Berhampore Municipality

Branches :- Burdwan, West Midnapore, Bhubaneswar, Dhanbad and Murshidabad

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)	749,306,854.00	
1	Own source revenue(x+y)		
x	Tax Revenue	26075524.00	
i)	Property tax	23116594.00	
ii)	Other tax (levied and collected by municipal body)	2958930.00	
y	Non Tax Revenue	156106000.00	
i)	Fees & fines	90930000.00	
ii)	User Charges	35796000.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	29380000.00	
	Total Own Source Revenue (x+y)	182181524.00	
2	Other Revenue Receipts		
i)	Income from interest/investments	135049.00	
ii)	Other Revenue income	167582637.00	
	Total of Other Revenue Receipts	167717686.00	
3	Transfer Grant & Assigned Revenue	399,407,644.00	
i)	State Assigned Revenue	14119351.00	
ii)	State Finance Commission (SFC) Grants/Devolution	16820750.00	
lii)	Octroi compensation		
iv)	Other State Government Transfers	232938736.00	
v)	Central Finance Commission (CFC) Grant	57021989.00	
vi)	Other Central Government Transfers	78506818.00	
vii)	Others	0.00	
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.)	12049000.00	



Executive Officer
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Finance Officer
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Chairman
Berhampore Municipality

	Central Capital Account Grant (under Central Schemes etc.)	48674862.00	
	Other Capital Receipts	0.00	
	Total of Capital Receipts	60723862.00	
	Total Receipts of the ULB for the year 2016-17 (A+B)	810,030,716.00	

5.16 Current year Expenditure (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
	Revenue Expenditure (A)		
i)	Establishment Expenditure	237147064.00	
ii)	Operation and Maintenance	18055449.00	
iii)	Interest on Loan paid during the year	0.00	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	62489821.00	
	Total revenue expenditure	317692334.00	
	Capital Expenditure (B)		
i)	All developmental works under Central/State specific schemes	369020840.00	
ii)	Loan Repayments (Principal Amount)		
iii)	Other Capital expenditure	46127606.00	
	Total Capital Expenditure	415148446.00	
	Total Expenditure [A+B]	732840780.00	

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: 24.09.2018



Chartered Accountants

Executive Officer
Berhampore Municipality

Finance Officer
Berhampore Municipality

Chairman
Berhampore Municipality