

**U. S. Saha & Co.**  
**CHARTERED ACCOUNTANTS**

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To  
The Executive Officer  
Berhampore Municipality

**Sub: Internal Audit Report for the FY 2017-18 of Berhampore Municipality**

**Ref: Your Appointment Letter Vide Memo No -**

Sir,

In terms of your above appointment letter vide Memo No -----  
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
- 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 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,

  
**Executive Officer**  
**Berhampore Municipality**

  
**Nodal Officer**  
**AMRUT**  
**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 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. :

### Current Year Income (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
A	Revenue Receipts (1+2+3)	742416597.25	
1	Own source revenue(x+y)		
x	Tax Revenue	41433046.00	
i)	Property tax	39916781.00	
ii)	Other tax (levied and collected by municipal body)	1516265.00	
y	Non Tax Revenue	145171532.00	
i)	Fees & fines	85809158.00	
ii)	User Charges	37882143.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	21480231.00	
	Total Own Source Revenue (x+y)	186604578.00	
2	Other Revenue Receipts		
i)	Income from interest/investments	360235.00	
ii)	Other Revenue income	0.00	
	Total of Other Revenue Receipts	360235.00	
3	Transfer Grant & Assigned Revenue	555451784.25	
i)	State Assigned Revenue	18151087.00	
ii)	State Finance Commission (SFC) Grants/Devolution	29059000.00	
iii)	Octroi compensation		
iv)	Other State Government Transfers	332,802,730.00	
v)	Central Finance Commission (CFC) Grant	109285989.00	
vi)	Other Central Government Transfers	66152978.25	
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.)	64312989.00	

  
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Berhampore, Municipality



	Central Capital Account Grant (under Central Schemes etc.)	108327901.00	
	Other Capital Receipts	15376242.00	
	<b>Total of Capital Receipts</b>	<b>188017132.00</b>	
	<b>Total Receipts of the ULB for the year 2017-18 (A+B)</b>	<b>930433729.25</b>	

**Current year Expenditure (Revenue & Capital)**

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
	Revenue Expenditure (A)		
i)	Establishment Expenditure	246909621.00	
ii)	Administrative Expenses	18351790.00	
iii)	Operation and Maintenance	27384169.00	
iv)	Interest on Loan paid during the year	63581.00	
v)	Any other revenue expenditure not covered under i), ii) & iii)	69881769.00	
	<b>Total revenue expenditure</b>	<b>362590930.00</b>	
	Capital Expenditure (B)		
i)	All developmental works under Central/State specific schemes	306537103.00	
ii)	Loan Repayments (Principal Amount)	14290828.00	
iii)	Other Capital expenditure	76634276.00	
	<b>Total Capital Expenditure</b>	<b>397462207.00</b>	
	<b>Total Expenditure [A+B]</b>	<b>760053137.00</b>	

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: 25.03.2019**

**Partner**  
  
**Chartered Accountants**

M.NO 015491

  
**Nodal Officer**  
**AMRUT**  
**Berhampore, Municipality**

  
**Executive Officer**  
**Berhampore Municipality**