



**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](mailto:ussahaco@hotmail.com)  
[u\\_saha@rocketmail.com](mailto:u_saha@rocketmail.com)

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 123/AMRUT/18/BM 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,

  
**A & F.C.**  
Berhampore Municipality

  
Finance Officer  
Berhampore Municipality

Yours faithfully,  


## 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)	674963122.00	
1	Own source revenue(x+y)		
x	Tax Revenue	41316046.00	
i)	Property tax	39799781.00	
ii)	Other tax (levied and collected by municipal body)	1516265.00	
y	Non Tax Revenue	141207662.00	
i)	Fees & fines	81845288.00	
ii)	User Charges	37882143.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	21480231.00	
	Total Own Source Revenue (x+y)	182523708.00	
2	Other Revenue Receipts		
i)	Income from interest/investments	169000.00	
ii)	Other Revenue income	0.00	
	Total of Other Revenue Receipts	169000.00	
3	Transfer Grant & Assigned Revenue	492270414.00	
i)	State Assigned Revenue	18151087.00	
ii)	State Finance Commission (SFC) Grants/Devolution	29059000.00	
iii)	Octroi compensation		
iv)	Other State Government Transfers	26,89,22,020.00	
v)	Central Finance Commission (CFC) Grant	109285989.00	
vi)	Other Central Government Transfers	66852318.00	
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.)	122709871.00	

	Central Capital Account Grant (under Central Schemes etc.)	114159221.00	
	Other Capital Receipts	15408212.00	
	<b>Total of Capital Receipts</b>	<b>252277304.00</b>	
	<b>Total Receipts of the ULB for the year 2017-18 (A+B)</b>	<b>927240426.00</b>	

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

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
	Revenue Expenditure (A)		
i)	Establishment Expenditure	223864933.00	
ii)	Administrative Expenses	24853126.00	
iii)	Operation and Maintenance	38483443.00	
iv)	Interest on Loan paid during the year	63581.00	
v)	Any other revenue expenditure not covered under i), ii) & iii)	70642345.00	
	<b>Total revenue expenditure</b>	<b>357907428.00</b>	
	Capital Expenditure (B)		
i)	All developmental works under Central/State specific schemes	39,82,43,363.00	
ii)	Loan Repayments (Principal Amount)	14290828.00	
iii)	Other Capital expenditure	99560840.00	
	<b>Total Capital Expenditure</b>	<b>512095031.00</b>	
	<b>Total Expenditure [A+B]</b>	<b>870002459.00</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**



**Chartered Accountants**

M.NO-015491

**A & F.C**  
**Berhampore Municipality**

**Finance Officer**  
**Berhampore Municipality**