

The Administrator,  
Alipurduar Municipality,  
B.F. Road, Madhav More, P.O. – Alipurduar Court,  
Dist – Alipurduar,  
West Bengal – 736 122.

Ref: A/333/20103

Date : 26-08-2019

**Sub :- Internal Audit Report of Annual Financial Statements of Alipurduar Municipality for the Financial Year 2017-18. (Part – A)**

Sir,

As per your work order dated 19-08-2019, we have verified the Annual Financial Statements of Alipurduar Municipality for the Financial Year 2017-18. During the course of our audit, we have gone through the records of the following departments :-

1. Accounts Section / Cash Section.
2. General / Administration Section / PWD Section.
3. Property Tax Department / Trade License Department. 4. Stores Department / Establishment Department.

We have also checked the following books/registers/statements :-

1. Cash Book and Journal Book.
2. Bank Reconciliation Statements.
3. Income & Expenditure Statement. 4. Investment Register /Loan Register /Appropriation Register / Stock Register.

During the period of our audit, we have gone through the books, records, papers, documents, circulars etc. both hard copies and soft copies, as produced before us and our report is mainly based on the same which are clearly mentioned in the respective area covered in our report. We have entirely relied on the said papers/documents and Reports as stated above and framed our Internal Audit Report accordingly.

We have found the Annual Financial Statements are in agreement with the Books of Account and accepted accounting practice and principles followed in India have been considered by the Municipality at the time of preparation of the same.

The extract of Income & Expenditure Statement of Alipurduar Municipality for the Financial Year 2017-18 is also enclosed in Annexure -1.

The detailed report has been enclosed herewith for your kind consideration in PART - B.

Thanking you,

Yours faithfully,

For and on behalf of  
**Dutta Ghosh & Associates**  
Chartered Accountants  
FRN. : 309088E  
UDIN 19052898AAAAEO7206



**Pranab Kumar Ghosh**  
Partner

Membership No. 052898



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**TO WHOM IT MAY CONCERN**

We do hereby certify that Annual Financial Statement (AFS) for the financial year 2017-18 of Alipurduar Municipality and the summary extracted from the Annual Financial Statement (AFS) in form of income and expenditure (both capital & revenue) is annexed below :-

2017-18  
₹ in lakh

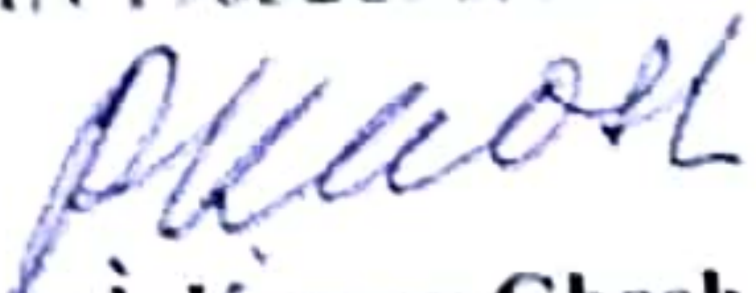
**SUMMARY OF INCOME (both Capital and Revenue)**

<b>TOTAL FUND</b>	<b>4418.49</b>
<b>Revenue Receipts</b>	<b>2178.30</b>
<b>Own Sources Income</b>	<b>344.79</b>
<b>Tax Revenue</b>	<b>84.76</b>
Property Tax	81.50
Other Tax	3.26
<b>Non Tax Revenue</b>	<b>260.03</b>
Rental Income	24.09
Fees & User Charges	235.94
<b>Other Revenue</b>	<b>85.73</b>
Interest	85.06
Other Income	0.67
<b>Total Revenue Grant</b>	<b>1747.78</b>
Assigned Revenue	140.47
State Finance Commission	61.16
Octroi Compensation	0.00
Other State Govt Transfer	455.17
14th Finance Commission Grant	510.17
Other Central Government Revenue Grant	580.81
<b>Total Capital Grant</b>	<b>2240.19</b>
State Government Capital Grant	373.85
Central Government Capital Grant	918.55
Other Capital Receipt	947.79

**SUMMARY OF EXPENDITURE (both Capital and Revenue)**

Administrative & Establishment Expenditure	725.55
Operation & Maintenance (O & M)	241.41
Loan Repayment (Interest payment)	0.00
Other Revenue Expenditure	600.57
<b>Total Revenue Expenditure</b>	<b>1567.53</b>
Fixed Assets	604.01
Loan Repayment (Principal payment)	0.00
Other Capital Expenditure	1090.37
<b>Total Capital Expenditure</b>	<b>1694.38</b>
<b>Total Revenue and Capital Expenditure</b>	<b>3261.91</b>

For and on behalf of  
Dutta Ghosh & Associates  
Chartered Accountants  
FRN : 309088E  
UDIN 19052898AAAAEO7206

  
Prhab Kumar Ghosh  
Partner

Membership No. 052898

Kolkata, the 26<sup>th</sup> day of August, 2019.

