

Executive Summary

1. Introduction

- **Uttarpara-Kotrung Municipality** was founded on 3rd June 1852. The Municipality is served by the Grand Trunk Road. Uttarpara railway station functions under Eastern railway of the Indian Railway. Nearest airport is Netaji Subhash Chandra Bose International Airport. Howrah station is the railway link to the rest of the India from this Municipality.
- Boundary of the the Municipality is marked by the river Ganges on the east, Raghunathpur PS on the west, Konnanagar Municipality on the North and Ballykhal on the south. There are 24 wards spread over an area of 11.71 sq kms.
- The Municipality is headed by the Chairman. Present chairman of the Municipality is Sri Dilip Yadav. Chairman is assisted by the elected Board of Councillors in carrying out the day to day affairs of the Municipality.

- **Period covered under current internal audit:**

1st April 2015 to 31st March 2016

- **Sanctioned strength and working strength – Manpower.**

During the Financial year 2015-16, the Municipality had a manpower strength of 201 officers and staffs against a sanctioned strength of 396.

- **Revenue of the municipality**

Revenue from own source on accrual basis including bank interest is Rs 9,31,36,645.00 as per accounts, which is 47.04 % of the total revenue including revenue Grants of Rs 19,79,63,549.00.

*Own Source::*The Municipality earned own source actual tax revenue (including arrear) of Rs 2,65,65,429.00

Fees and user ChargesRs 5,68,53,373.00

Rental income from Municipality properties Rs 21,07,059.00.

Interest from bank deposits Rs 57,69,369.00

Miscellaneous receipts Rs 18,41,416.00

*Revenue Grant::*Receipts from revenue Grants from different sources amounted to Rs 10,48,26,904.00



Details breakup of budget and actual revenue and expenditure is given in *Annexure A*.

2. Objective and Scope

The West Bengal Municipal Act 1993 (West Bengal Act XXII of 1993) provides for audit of the ULBs and has the power to direct the ULBs to conduct internal audit of the affairs of the ULBs. Under the Rule 10 of the West Bengal Municipal (Internal Audit) Rules 1997 vide notification no: 618/MA/C-10/3S-12/216 dated 10th day of November 2016 directed the ULBs to complete internal audit of any of the three years from 2013-14, 2014-15 and 2015-16. The Municipality appointed an internal auditor to audit the accounts of the Municipality for the year 2014-15 and assist the Municipality to ensure remedy of the defects already submitted by the Examiner of the Local Accounts.

Scope of the internal audit as given in the Municipality's Memo no 170/XII-6 dt 01/03/2017:

1. Internal audit of the accounts as per guidelines for release and utilization of grant recommended 14th Finance Commission.
2. Internal audit of the Financial Statements including Asset Register from Puro Hisab package of Municipal Affairs department, Govt of West Bengal.
3. Internal audit of all Departments of the Municipality to find out the lacuna, if any in the existing procedures and suggest improvement.
4. Assist the Municipality for preparation of Broad sheet reply of all pending audit objection raised by AG which include both transaction audit and accounts audit.
5. Checking the transactions whether they are undertaken on the basis of proper authority and followed all rules and regulation laid down by the government.
6. Checking whether Funds are utilised for the purposes for which they are provided and in accordance with the guidelines provided by the Government.
7. Checking of running bills.



