

SK.PAUL & CO.

(Chartered Accountants)

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To

The Chairman

Balurghat Municipality

Sova Majumdar Sarani

Balurghat, Dakhsin Dinajpur

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

Ref: Your request letter (vide No.4201/G-8 dated 20.03.2019) and appointment Letter Vide Memo No. 4246/G-8 Dated 28.03.2019.

Sir,

In terms of your above appointment letter vide Memo No. 4246/G-8 Dated 28.03.2019.related Internal Audit of Balurghat 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 Balurghat 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,

For: S.K. Paul & Co.

Chartered Accountants



CA. SanjibSingha

Partner.

(M. No.-066924)



H. Current Year Income (Revenue & Capital)

During course of Audit we have verified the Income (Revenue Income and Capital Income) and Expenditure 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.

i) Current Year Income (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs)
	Total Receipts (A+B)	455665000.45
A	Revenue Receipts (1+2+3)	366079534.45
1	Own Revenue Receipts (a+b)	29421913.45
a)	Tax Revenue (levied and collected by municipal body)	9926159.45
i)	Property tax	7039743.40
ii)	Other tax (levied and collected by municipal body)	2886416.05
b)	Non-tax revenue (levied and collected by municipal body)	19495754.00
i)	Fees & fines	5800000.00
ii)	User Charges	9008860.00
iii)	Other non-tax revenue (levied and collected by municipal body)	4686894.00
2	Other Revenue Receipts	3008087.00
a)	Income from interest/investments	2987697.00
b)	Other Revenue income	20390.00
3	Transfers/Grants/Assigned Revenues	333649534.00
a)	State Assigned Revenue	43551949.00
b)	State Finance Commission (SFC) Grants/Devolution	15620.00
c)	Octroi compensation	0.00
d)	Other State Government Transfers	82412753.00
e)	Central Finance Commission (CFC) Grant	145709019.00
f)	Other Central Government Transfers	61960193.00
g)	Others	
B	Capital Receipts	89585466.00
1	Sale of Municipal Land	
2	Loans (from State Govt. or Banks etc.)	
3	State Capital Account Grant (under State Schemes etc.)	17893500.00
4	Central Capital Account Grant (under Central Schemes etc.)	71691966.00
5	Other Capital Receipts	



ii) Current year Expenditure (Revenue & Capital)


SL NO	HEAD OF INCOME	AMOUNT(Rs)
	Total Expenditure (1+2)	534400218.00
1	Revenue Expenditure	295900218.00
1.1	Establishment and Salaries (All Departments-regular and contractual)	112600000.00
1.2	Operation and Maintenance (O&M)	151400000.00
1.3	Loan repayment (Interest payments)	218.00
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	31900000.00
2	Capital Expenditure	238500000.00
2.1	All developmental works under Central/State specific schemes	230900000.00
2.2	Loan Repayments (Prinicipal Amount)	0.00
2.3	Other Capital expenditure	7600000.00

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:30th March, 2019



For: S.K. Paul & Co.
Chartered Accountants


Partner: Sanjib Singha
(M. No. -066924)