



# S. K. PAUL & CO.

Chartered Accountants

To  
The Chairman  
Balurghat Municipality

**Sub: Internal Audit Report for the FY 2016-17 of Balurghat Municipality**  
**Ref: Your Appointment Letter Vide Memo No.4201/G-8 Dated 21.03.2018.**

Sir,

In terms of your above appointment letter vide Memo No.4201/G-8 Dated 21.03.2018 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 2016-17.

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

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



**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 2016-17 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)	Remarks
	<b>Total Receipts (A+B)</b>	<b>508520613</b>	As per Anexture- A
<b>A</b>	<b>Revenue Receipts (1+2+3)</b>	<b>415526125</b>	
<b>1</b>	<b>Own Revenue Receipts (a+b)</b>	<b>23106721</b>	
a)	Tax Revenue (levied and collected by municipal body)	<b>9432982</b>	
i)	Property tax	6121516	
ii)	Other tax (levied and collected by municipal body)	3311466	
b)	Non-tax revenue (levied and collected by municipal body)	<b>13673739</b>	
i)	Fees & fines	3329030	
ii)	User Charges	5167209	
iii)	Other non-tax revenue (levied and collected by municipal body)	5177500	
<b>2</b>	<b>Other Revenue Receipts</b>	<b>9294656</b>	
a)	Income from interest/investments	9250356	
b)	Other Revenue income	44300	
<b>3</b>	<b>Transfers/Grants/Assigned Revenues</b>	<b>383124748</b>	
a)	State Assigned Revenue	9850902	
b)	State Finance Commission (SFC) Grants/Devolution	10282500	
c)	Octroi compensation	0	
d)	Other State Government Transfers	87760147	
e)	Central Finance Commission (CFC) Grant	42701710	
f)	Other Central Government Transfers	232529489	
g)	Others		
<b>B</b>	<b>Capital Receipts</b>	<b>92994488</b>	
1	Sale of Municipal Land		
2	Loans (from State Govt. or Banks etc.)		
3	State Capital Account Grant (under State Schemes etc.)	8009500	
4	Central Capital Account Grant (under Central Schemes etc.)	84984988	
5	Other Capital Receipts		



ii) Current year Expenditure (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
	<b>Total Expenditure (1+2)</b>	<b>427578481.00</b>	<b>As per Anexture- B</b>
1	<b>Revenue Expenditure</b>	<b>203755282.00</b>	
1.1	Establishment and Salaries (All Departments-regular and contractual)	101962586.00	
1.2	Operation and Maintenance (O&M)	64102632.00	
1.3	Loan repayment (Interest payments)		
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	37690064.00	
2	<b>Capital Expenditure</b>	<b>223823199.00</b>	
2.1	All developmental works under Central/State specific schemes	193224137.00	
2.2	Loan Repayments (Principial Amount)		
2.3	Other Capital expenditure	30599062.00	

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: 30<sup>th</sup> March , 2018



For S. K. Paul & Co.  
Chartered Accountants

Partner: Sanjib Singha  
(M. No. 066924)