



U. S. Saha & Co.
CHARTERED ACCOUNTANTS

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To
The Chairman
Balurghat Municipality

Sub: Internal Audit Report for the FY 2015-16 of Balurghat Municipality

Ref: Your Appointment Letter Vide Memo No.3641/G-8 Dated 21.03.2017.

Sir,

In terms of your above appointment letter vide Memo No.3641/G-8 Dated 21.03.2017 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 2015-16.

We hereby submit the detailed Internal Audit Report for your kind perusal and on ward necessary Action from your end.

Thanking you,

Yours faithfully,





Branches :- Burdwan, West Midnapore, Bhubaneswar and Murshidabad

3202016	Karmatirth Grant	
3202009	BMS	
3202006	Other Specific Purpose Grants	
	BEUP	
	U.W.E.P	0
	GITANJALI	210000
3201003	NSDP Grant	
	BMS	
	Other Central Government Grants	
	NATIONAL URBAN LIVELIHOOD MISSION (NULM)	3165655
	NATIONAL URBAN HEALTH MISSION (NUHM)	375000
	PRADHAN MANTRI AWAS YOJONA (PMAY)	
	HOUSING FOR ALL (HFA) (URBAN)	
	ATAL MISSION FOR REJUVENATION AND URBAN TRANSFORMATION (AMRUT)	1788000
	SWACHH BHARAT MISSION (SBM)	1838878
	Integrated Housing and Slum Development Project (IHSDP)	59340
	BADP (Border Area Dev. Project)	10892196
	Total	499099383

I. 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 2015-16 from the Cash Book, Receipts & payment Accounts, Annual Budget and various Appropriation Registers (of Grants and contributions for specific purpose), measurement book, scheme Registers. The Summary of Income & Expenditure (both revenue & Capital) are furnished Below:

i) Summary of Income (Revenue & Capital) 2015-16:

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
A	Revenue Receipts (1+2+3)	543710836.00	
1	Own Revenue Receipts (a+b)	21439707.00	As per Anexture- A
a)	Tax Revenue (levied and collected by municipal body)	7992661.00	
i)	Property tax	5649133.00	
ii)	Other tax (levied and collected by municipal body)	2343528.00	
b)	Non-tax revenue (levied and collected by municipal body)	13447046.00	
i)	Fees & fines	3725499.00	



ii)	User Charges	4325208.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	5396339.00	
2	Other Revenue Receipts	3556881.00	
a)	Income from interest/investments	3376881.00	
b)	Other Revenue income	180000.00	
3	Transfers/Grants/Assigned Revenues	518714248.00	
a)	State Assigned Revenue	9177434.00	
b)	State Finance Commission (SFC) Grants/Devolution	33003000.00	
c)	Octroi compensation	0.00	
d)	Other State Government Transfers	73815020.00	
e)	Central Finance Commission (CFC) Grant	19952821.00	
f)	Other Central Government Transfers	382765973.00	
g)	Others	0.00	
B	Capital Receipts	22565569.00	
1	Sale of Municipal Land	0.00	
2	Loans (from State Govt. or Banks etc.)	0.00	
3	State Capital Account Grant (under State Schemes etc.)	4446500	
4	Central Capital Account Grant (under Central Schemes etc.)	18119069	
5	Other Capital Receipts		
	Total Receipts (A+B)	566276405.00	

ii) Summary of Expenditure (Revenue & Capital) 2015-16

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
			As per Annexure- B
1	Revenue Expenditure	177453143.00	
1.1	Establishment and Salaries (All Departments-regular and contractual)	99454540.00	
1.2	Operation and Maintenance (O&M)	42458099.00	
1.3	Loan repayment (Interest payments)		
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	35540504.00	
2	Capital Expenditure	410301266.00	
2.1	All developmental works under Central/State specific schemes	347844424.00	
2.2	Loan Repayments (Principal Amount)		



ii)	User Charges	4325208.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	5396339.00	
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2.2	Loan Repayments (Principal Amount)		



23	Other Capital expenditure	62456842.00
	Total Expenditure (1+2)	587754409.00

We must thankful to the designated staffs and officers of Balurghat Municipality for their active cooperation as well as participation 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: 15th June , 2017

For U. S. Saha & Co
Chartered Accountants


U S Saha FCA
Partner

M. No. 015491