



**S.K. PAUL & CO.**

(Chartered Accountants)

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To

The Chairman

Englishbazar Municipality

English Bazar, Malda,

West Bengal

**Sub: Internal Audit Report for the FY 2016-17 of Englishbazar Municipality**

**Ref: Your Appointment Letter Vide Memo 1665/I-30/18-19 dated 30.08.2018.**

Sir,

In terms of your above appointment letter vide Memo 1665/I-30/18-19 dated 30.08.2018 related to Internal Audit of Englishbazar Municipality for the year 2016-17, we have visited the following department of your ULB from time to time during course of our audit 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 Englishbazar 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. PAL & CO.

Chartered Accountants

Partner: Sanjib Singha



### 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 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 Registers. The Summary of Income & Expenditure (both revenue & Capital) are furnished below:

#### **i) Summary of Income & Expenditure:**

SL NO	HEAD OF INCOME	AMOUNT(Rs)
<b>A</b>	<b>Revenue Receipts (1+2+3)</b>	<b>723579174.00</b>
<b>1.</b>	<b>Own Revenue Receipts (a+b)</b>	<b>125532576.00</b>
a.	<b>Tax Revenue (levied and collected by</b>	<b>29625766.00</b>
i)	Property tax	27388502.00
ii)	Other tax (levied and collected by	2237264.00
b.	<b>Non-tax revenue (levied and collected by</b>	<b>95906810.00</b>
i)	Fees & fines	61095027.00
ii)	User Charges	10231308.00
iii)	Other non-tax revenue (levied and	24580475.00
<b>2</b>	<b>Other Revenue Receipts</b>	<b>17569085.00</b>
a)	Income from interest/investments	17126860.00
b)	Other Revenue income	442225.00
<b>3</b>	<b>Transfers/Grants/Assigned Revenues</b>	<b>580477513.00</b>
a)	State Assigned Revenue	1367324.00
b)	State Finance Commission (SFC)	12925500.00
c)	Octroi compensation	0.00
d)	Other State Government Transfers	124747078.00
e)	Central Finance Commission (CFC) Grant	60023891.00
f)	Other Central Government Transfers	381413720.00
g)	Others	
<b>B</b>	<b>Capital Receipts</b>	
1	Sale of Municipal Fixed Assets (If any)	00.00
2	Loans (from State Govt. or Banks etc.)	0.00
3	State Capital Account Grant (under State Schemes etc.)	7077137.00
4	Central Capital Account Grant (under Central Schemes etc.)	192991777.00
5	Other Capital Receipts	0.00
	Total of Capital Receipts	200068914.00
<b>A</b>	<b>Total Receipts (A+B)</b>	<b>923648088.00</b>



**ii) Summery of Expenditure (Revenue & Capital)2016-17**

SL NO	HEAD OF EXPENDITURE	AMOUNT(Rs)
Total Expenditure (1+2)		
<b>1</b>	<b>Revenue Expenditure</b>	<b>238937930.0</b>
1.1	Establishment and Salaries (All Departments-regular and contractual)	196591669.00
1.2	Operation and Maintenance (O&M)	30977805.00
1.3	Loan repayment (Interest payments)	0.00
1.4	Others (any other revenue expenditure)	11368456.00
<b>2</b>	<b>Capital Expenditure</b>	<b>560275178.00</b>
2.1	All developmental works under Central/State specific schemes	557169950.00
2.2	Loan Repayments (Prinicipal Amount)	165000.00
2.3	Other Capital expenditure	2940228.00
	<b>Total Expenditure (1+2)</b>	<b>799213108.0</b>

We must thankful to the designated staffs and officers of Englishbazar 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: Midnapore

Dated: 27<sup>th</sup> September, 2018.



For S.K. PAL & CO.  
Chartered Accountants

Partner: Sanjib Singha  
(M No.066924)