



U. S. Saha & Co.
CHARTERED ACCOUNTANTS

Phone : 2215-8359
2215-8781
Fax : (033) 2215-2159
218, Kamalalaya Centre, 2nd Floor,
156A, Lenin Sarani,
Kolkata - 700 013
E-mail : ussahaco@hotmail.com
u_saha@rocketmail.com

To
The Chairman
Balurghat Municipality

Sub: Internal Audit Report for the FY 2014-15 of Balurghat Municipality

Ref: Your Appointment Letter Vide Memo 3641/G-8 Dated 21.03.2017.

Sir,

In terms of your above appointment letter vide Memo 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 2014-15.

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

Thanking you,

Yours faithfully,



PRADHAN MANTRI AWAS YOJONA (PMAY)		
HOUSING FOR ALL (HFA) (URBAN)		
ATAL MISSION FOR REJUVENATION AND URBAN TRANSFORMATION (AMRUT)		
SWACHH BHARAT MISSION (SBM)		
Integrated Housing and Slum Development Project (IHSDP)	8852312	
EADP (Border Area Dev. Project)	4333640	
Total Rs.	311102412	

Income & Expenditure (Revenue & Capital)

As per the Audit we have verified the Income (Revenue Income and Capital Income) and Expenditure of the ULB for the year 2014-15 from the Cash Book, Receipts & Expenditure Accounts, Annual Budget and various Appropriation Registers (of Grants & Contributions for specific purpose), measurement book, scheme Registers. The summary of Income & Expenditure (both revenue & Capital) are furnished Below:

Summary of Income & Expenditure :

Sl. No.	HEAD OF INCOME	AMOUNT(Rs)	Remarks
1	Revenue Receipts (1+2+3)	313643267.00	As per
2	Grant Revenue Receipts (a+b)	19216984.00	
3	Tax Revenue (levied and collected by municipal body)	7976069.00	
4	Property tax	5385567.00	
5	Other tax (levied and collected by municipal body)	2590502.00	
6	Non-tax revenue (levied and collected by municipal body)	11240915.00	
7	Fees & fines	2354849.00	
8	User Charges	4083780.00	



21	Other non-tax revenue (levied and collected by municipal body)	4802286.00	
2	Other Revenue Receipts	5547514.00	
a)	Income from interest/investments	4896026.00	
b)	Other Revenue income	651488.00	
3	Transfers/Grants/Assigned	288878769.00	
a)	State Assigned Revenue	5501909.00	
b)	State Finance Commission (SFC)	14639000.00	
c)	Octroi compensation	0.00	
d)	Other State Government Transfers	84565415.00	
e)	Central Finance Commission (CFC)	19797810.00	
f)	Other Central Government	164374635.00	
g)	Others		
B	Capital Receipts	27725552.00	
1	Sale of Municipal Land		
2	Loans (from State Govt. or Banks		
3	State Capital Account Grant (under	5016500.00	
4	Central Capital Account Grant (under Central Schemes etc.)	22709052.00	
5	Other Capital Receipts	0.00	
	Total Receipts (A+B)	341368819.00	

Summary of Expenditure (Revenue & Capital) 2014-15

S.NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
	Revenue Expenditure	160667706.00	As Annexure-B
11	Establishment and Salaries	79328773.00	
12	Operation and Maintenance	47326402.00	
13	Loan repayment (Interest		
14	Others (any other revenue	34012531.00	
	Capital Expenditure	166117915.00	
21	All developmental works	131943957.00	
22	Loan Repayments (Principial		
23	Other Capital expenditure	34173958.00	
	Total Expenditure (1+2)	326785621.00	



We are 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 responsibility. Without their active cooperation it would not have been possible for us to complete the work.

Place: Kolkata

Date: 15th June, 2017

For U. S. Saha & Co
Chartered Accountants

