



S. K. PAUL & CO.

Chartered Accountants

To
The Chairman
Englishbazar Municipality
Netaji Subhas Road,
Malda-732101
West Bengal

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

Ref: Your Appointment Letter Vide Memo No. 3295/I-30/2018-19 Dated 02.03.2019.

Sir,

In terms of your above appointment letter vide Memo No.3295/I-30/2018-19 Dated 02.03.2019 related to Internal Audit of Englishbazar Municipality, we have visited the following department of your ULB from time to time during the 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 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.


CA. Sanjib Singha
(M. No.-066924)



H.O.:- "Shradhyanjali Apartment", 1st Floor, 237C, S.D. Chatterjee Road, Kolkata:- 700144

Phone:- 913324332119(O), 09830584838 (M), 09062177100 (M)

Email:- skpaulco1963@gmail.com; ksb@skpaulandco.com, Website : www.skpaulandco.com

Branch:- 7A, Burdgetown, Midnapore, Paschim Midnapore:- 721101, W.B.

Email:- sanjib_75knj@yahoo.co.in; Phone:- 09933029183/09475096460

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 2017-18 from the Annual Accounts, Cash Book, Receipts & payment Accounts, 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)
A	Revenue Receipts (1+2+3)	
1	Own source Revenue(x+y)	138047311.00
x	Tax Revenue	32588343.00
i)	Property tax	30127352.00
ii)	Other tax (levied and collected by municipal body)	2460991.00
y	Non Tax Revenue	105458968.00
i)	Fees & fines	67204530.00
ii)	User Charges	11254438.00
iii)	Other non-tax revenue (levied and collected by municipal body)	27000000.00
	Total Own Source Revenue (x+y)	138047311.00
2	Other Revenue Receipts	
i)	Income from interest/investments	18839546.00
ii)	Other Revenue income	0.00
	Total of Other Revenue Receipts	18839546.00
3	Transfer Grant & Assigned Revenue	
i)	State Assigned Revenue	1504057.00
ii)	State Finance Commission (SFC) Grants/Devolution	14200000.00
iii)	Octroi compensation	0.00
iv)	Other State Government Transfers	137221786.00
v)	Central Finance Commission (CFC) Grant	66026280.00
vi)	Other Central Government Transfers	419555092.00
vii)	Others	0.00
	Total of Transfer Grant & Assigned Revenue	638507215.00
	Total of Revenue Receipts (1+2+3)	795394072.00
B	Capital Receipts	
	Sale of Municipal Fixed Assets (If any)	0.00
	Loans (from State Govt. or Banks etc.)	0.00
	State Capital Account Grant (under State Schemes etc.)	7784851.00
	Central Capital Account Grant (under Central Schemes etc.)	212290954.00
	Other Capital Receipts	0.00
	Total of Capital Receipts	220075805.00
	Total Receipts of the ULB for the year 2017-18 (A+B)	1015469877.00



ii) Summary of Expenditure (Revenue & Capital)2017-18


SL NO	HEAD OF INCOME	AMOUNT(Rs)
1	Revenue Expenditure	
1.1	Establishment Expenditure	206421253.00
1.2	Operation and Maintenance	32526695.00
1.3	Interest on Loan paid during the year	0.00
1.4	Any other revenue expenditure not covered under i), ii) & iii)	11970306.00
	Total of Revenue Expenditure	250918254.00
2	Capital Expenditure	
2.1	All developmental works under Central/State specific schemes	585000000.00
2.2	Loan Repayments (Principal Amount)	173250.00
2.3	Other Capital expenditure	3087239.00
	Total of Capital Expenditure	588260489.00
	Total Expenditure (1+2)	839178743.00

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: Kolkata
Dated: 28th March, 2019



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


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