



S.K. PAUL & CO.

(Chartered Accountants)

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Pin-721101

To
The Chairman
Mal Municipality
Malbazar, Jalpaiguri,
West Beangal

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

Ref: Your Appointment Letter Vide Memo No. MM/C/800-A/2018-19 Dated 11.09.2018

Sir,

In terms of your above appointment letter vide Memo No MM/C/800-A/2017-18 dated 11.09.2018 related to Internal Audit of Mal Municipality, we have visited the following department of your ULB from time to time during course of our audit work 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 Mal 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: CA. Saniib Singha



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*Chairman
Municipality*

I. Current Year Income & Expenditure :

During course of Audit we have verified the Income (Revenue Income and Capital Income) and Expenditure (Revenue Income and Capital Income) 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, Works Register as well as measurement Book :

Current Year Income (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
A	Revenue Receipts (1+2+3)	190939000.00	
1	Own source revenue(x+y)	68687000.00	
x	Tax Revenue	4661000.00	
i	Property tax	2952000.00	
ii	Other tax (levied and collected by municipal body)	1712000.00	
y	Non Tax Revenue	64023000.00	
a	Fees & fines	17477000.00	
b	User Charges	857000.00	
iii	Other non-tax revenue (levied and collected by municipal body)	45689000.00	
	Total Own Source Revenue (x+y)	68687000.00	
2	Other Revenue Receipts	0.00	
i	Income from interest / investments	0.00	
ii	Other Revenue income	0.00	
	Total of Other Revenue Receipts		
3	Transfer Grant & Assigned Revenue	122272000.00	
i	State Assigned Revenue	1322000.00	
ii	State Finance Commission (SFC) Grants/Devolution	1855000.00	
iii	Octroi compensation	0.00	
iv	Other State Government Transfers	95943000.00	
v	Central Finance Commission (CFC) Grant	9413000.00	
vi	Other Central Government Transfers	13739000.00	
vii	Others	0.00	
B	Capital Receipts	90788000.00	
	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.)	8702000.00	
	Central Capital Account Grant (under Central Schemes etc.)	82086000.00	
	Other Capital Receipts	0.00	
	Total of Capital Receipts	90788000.00	
	Total Receipts of the ULB for the year 2016-17 (A+B)	281747000.00	

Current year Expenditure (Revenue & Capital)

SL NO	HEAD OF Expenditure	AMOUNT(Rs)	Remarks
	Revenue Expenditure (A)	57120000.00	
i	Establishment Expenditure	19891000.00	

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[Signature]
 Chairman
 Mai Municipality



ii)	Operation and Maintenance	37229000.00	
iii)	Interest on Loan paid during the year	0.00	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	0.00	
	Total revenue expenditure	57120000.00	
	Capital Expenditure (B)		
i)	All developmental works under Central/State specific schemes	88595000.00	
ii)	Loan Repayments (Principal Amount)	0.00	
iii)	Other Capital expenditure	0.00	
	Total Capital Expenditure	88595000.00	
	Total Expenditure [A+B]	145715000.00	

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: 28th September, 2018



For: S.K. Paul & Co.

Chartered Accountants

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

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a true copy*

Chairman
Mal Municipality