



S.K. PAUL & CO.

(Chartered Accountants)

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To
The Chairman
Dhupguri Municipality
Dhupguri, Jalpaiguri,
West Bengal.

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

Ref: Your Appointment Letter Vide Memo No.-949/II/Actt/DPGM/18. Dated-31.08.2018.

Sir,

In terms of your above appointment letter vide Memo No. 949/II/Actt/DPGM/18. Dated- 31.08.2018, related Internal Audit of Dhupguri 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) Accounts Section
- 2) PWD Section
- 3) Establishment Section
- 4) Relief Section
- 5) Death & Birth Section
- 6) Licence Section
- 7) Tax Section
- 8) Received Section
- 9) Cash Section
- 10) General Section
- 11) Conservancy Section
- 12) Health Section

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 Dhupguri 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: Sanjib Singha

(M. No.-066924)



I. Current Year Income & Expenditure :

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 Register etc. summary of which is annexed below:

Current Year Income (Revenue & Capital):-

SL NO	HEAD OF INCOME	AMOUNT (Rs.)	Remarks
	A. Revenue Receipts (1+2+3)	27,99,58,623.00	
1	Own source Revenue(x+y)	1,29,06,023.00	
x	Tax Revenue	50,39,729.00	
i)	Property tax	33,28,265.00	
ii)	Other tax (levied and collected by municipal body)	17,11,464.00	
y	Non Tax Revenue	78,66,294.00	
i)	Fees & fines	57,25,798.00	
ii)	User Charges	5,99,733.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	15,40,763.00	
	Total Own Source Revenue (x+y)	1,29,06,023.00	
2	Other Revenue Receipts	1,86,23,860.00	
i)	Income from interest/investments	-	
ii)	Other Revenue income	1,86,23,860.00	
	Total of Other Revenue Receipts	1,86,23,860.00	
3	Transfer Grant & Assigned Revenue	24,84,28,740.00	
i)	State Assigned Revenue	32,10,360.00	
ii)	State Finance Commission (SFC) Grants/Devolution	-	
iii)	Octroi compensation	-	
iv)	Other State Government Transfers	19,25,44,210.00	
v)	Central Finance Commission (CFC) Grant	1,78,85,000.00	
vi)	Other Central Government Transfers	3,47,89,170.00	
vii)	Others	-	
	B. Capital Receipts	48,92,06,703.00	
	Sale of Municipal Fixed Assets (If any)	-	
	Loans (from State Govt. or Banks etc.)	-	
	State Capital Account Grant (under State Schemes etc.)	19,11,45,860.00	
	Central Capital Account Grant (under Central Schemes etc.)	29,80,60,843.00	
	Other Capital Receipts	-	
	Total of Capital Receipts	48,92,06,703.00	
	Total Receipts of the ULB for the year 2016-17 (A+B)	76,91,65,326.00	



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Current Year Expenditure (Revenue & Capital) :-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)	Remarks
Revenue Expenditure (A)			
i)	Establishment Expenditure	2,22,64,129.00	
ii)	Operation and Maintenance	99,47,872.00	
iii)	Interest on Loan paid during the year	-	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	4,25,234.00	
Total Revenue Expenditure		3,26,37,235.00	
Capital Expenditure (B)			
i)	All developmental works under Central/State specific schemes	31,40,32,108.00	
ii)	Loan Repayments (Principal Amount)	-	
iii)	Other Capital expenditure	-	
Total Capital Expenditure		31,40,32,108.00	
Total Expenditure of the ULB for the year 2016-17 (A+B)		34,66,69,343.00	

We must thank the designated staffs for their active co-operation to carry out the job to the extent of our satisfaction. Without their active co-operation it would not have been possible for us to complete the work.

Place: Kolkata

Dated: 11th September, 2018



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

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