

SK. PAUL & CO.

(Chartered Accountants)

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P.O. - Midnapur

Paschim Medinipur

Pin-721101

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

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

Ref: Your Appointment Letter Vide Memo No.604/II/Acct/DPGM/19 Dated-31.07.2019.

Sir,

In terms of your above appointment letter vide Memo No. 604/II/Acct/DPGM/19 Dated-31.07.2019 related to Internal Audit of Dhupguri 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) 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 The Internal Audit Report for Dhupguri 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.

Chartered Accountants



Partner: (CA.Sanjib Singha)

(M. No.-066924)

UDIN: 19066924AAAACI1460



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 2017-18 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)		12,79,59,298.00	
1	Own source Revenue(x+y)		
x	Tax Revenue	44,42,650.00	
i)	Property tax	37,54,000.00	
ii)	Other tax (levied and collected by municipal body)	6,88,650.00	
y	Non Tax Revenue	2,25,60,175.00	
i)	Fees & fines	1,34,90,975.00	
ii)	User Charges	7,13,230.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	83,55,970.00	
Total Own Source Revenue (x+y)		2,70,02,825.00	
2	Other Revenue Receipts		
i)	Income from interest/investments	-	
ii)	Other Revenue income	-	
Total of Other Revenue Receipts		-	
3	Transfer Grant & Assigned Revenue	10,09,56,473.00	
i)	State Assigned Revenue	33,45,000.00	
ii)	State Finance Commission (SFC) Grants/Devolution	43,13,000.00	
iii)	Octroi compensation	-	
iv)	Other State Government Transfers	2,27,19,253.00	
v)	Central Finance Commission (CFC) Grant	3,51,62,099.00	
vi)	Other Central Government Transfers	3,54,07,121.00	
vii)	Others	-	
B. Capital Receipts		31,21,13,004.00	
	Sale of Municipal Fixed Assets (If any)	-	
	Loans (from State Govt. or Banks etc.)	-	
	State Capital Account Grant (under State Schemes etc.)	10,07,16,367.00	
	Central Capital Account Grant (under Central Schemes etc.)	21,13,96,637.00	
	Other Capital Receipts		
Total of Capital Receipts		31,21,13,004.00	
Total Receipts of the ULB for the year 2017-18 (A+B)		44,00,72,302.00	



Current Year Expenditure (Revenue & Capital):-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)	Remarks
Revenue Expenditure (A)			
i)	Establishment Expenditure	3,62,83,368.83	
ii)	Operation and Maintenance	1,42,38,074.00	
iii)	Interest on Loan paid during the year	-	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	2,71,258.00	
Total Revenue Expenditure		5,07,92,700.83	
Capital Expenditure (B)			
i)	All developmental works under Central/State specific schemes	38,76,41,553.00	
ii)	Loan Repayments (Principal Amount)	-	
iii)	Other Capital expenditure	-	
Total Capital Expenditure		38,76,41,553.00	
Total Expenditure of the ULB for the year 2017-18 (A+B)		<u>43,84,34,253.83</u>	

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: Midnapur

Dated: 27th August, 2019



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

Partner: Sanjib Singha
(M. No.-066924)
UDIN: 19066924AAAACI1460