

SK.PAUL & CO.

(Chartered Accountants)

Partner: Sanjib Singha

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9475096460

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H.O: 237C S.D. Banerjee Road

Kolkata - 700144

B.O: 7A Burdge town (Durga Mandap)

P.O. - Midnapur

Paschim Medinipur

Pin-721101

To,
The Chairman,
Gangarampur Municipality,
Gangarampur, Dakshin Dinajpur,
Pin- 733124.

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

**Ref: Your Appointment Letter Vide Memo No.1450/Internal Audit/17-18 & 18-19. Dated-
04.07.2019.**

Sir,

In terms of your above appointment letter vide Memo No. 1450/Internal Audit/17-18 Dated-04.07.2019, related to Internal Audit of Gangarampur Municipality, we have visited the following department of your ULB from time to time during 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 Gangarampur Municipality for the year 2017-18.

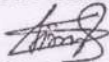
We hereby submit the detailed Internal Audit Report for your kind perusal and on ward necessary Action from your end.

Thanking you,

Yours faithfully,

For: S.K. Paul & Co.

Chartered Accountants

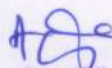


CA.Sanjib Singha

(M. No.-066924)

UDIN: 19066924AAAACO9235



 31-08-19
Executive Office


Chairman

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)		13,50,65,581.00	
1	Own source Revenue(x+y)		
x	Tax Revenue	33,84,609.00	
i)	Property tax	14,05,771.00	
ii)	Other tax (levied and collected by municipal body)	19,78,838.00	
y	Non Tax Revenue	84,86,597.00	
i)	Fees & fines	8,35,000.00	
ii)	User Charges	8,82,359.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	67,69,238.00	
Total Own Source Revenue (x+y)		1,18,71,206.00	
2	Other Revenue Receipts		
i)	Income from interest/investments	-	
ii)	Other Revenue income	-	
Total of Other Revenue Receipts		-	
3	Transfer Grant & Assigned Revenue	12,31,94,375.00	
i)	State Assigned Revenue	41,91,604.00	
ii)	State Finance Commission (SFC) Grants/Devolution	-	
iii)	Octroi compensation	-	
iv)	Other State Government Transfers	2,37,58,648.00	
v)	Central Finance Commission (CFC) Grant	4,88,10,129.00	
vi)	Other Central Government Transfers	4,64,33,994.00	
vii)	Others	-	
B. Capital Receipts		23,60,93,850.00	
	Sale of Municipal Fixed Assets (If any)	-	
	Loans (from State Govt. or Banks etc.)	-	
	State Capital Account Grant (under State Schemes etc.)	2,97,14,815.00	
	Central Capital Account Grant (under Central Schemes etc.)	18,83,68,189.00	
	Other Capital Receipts	1,80,10,846.00	
Total of Capital Receipts		23,60,93,850.00	
Total Receipts of the ULB for the year 2017-18 (A+B)		37,11,59,431.00	

ACD 31-08-19



Current Year Expenditure (Revenue & Capital):-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)	Remarks
Revenue Expenditure (A)			
i)	Establishment Expenditure	2,50,26,000.00	
ii)	Operation and Maintenance	1,38,93,000.00	
iii)	Interest on Loan paid during the year	-	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	3,64,50,122.00	
Total Revenue Expenditure		7,54,11,846.00	
Capital Expenditure (B)			
i)	All developmental works under Central/State specific schemes	12,45,89,951.00	
ii)	Loan Repayments (Principal Amount)	-	
iii)	Other Capital expenditure	2,21,60,030.00	
Total Capital Expenditure		14,67,49,981.00	
Total Expenditure of the ULB for the year 2017-18 (A+B)		22,21,61,827.00	

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: 31st August, 2019



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

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

UDIN: 19066924AAAACO9235

Asst
31-08-19
Executive Officer
Gangarampur Municipality
Gangarampur, D/Dinajpur

Asst
Chairman
Gangarampur Municipality
Bakshin Dinajpur

S.K. PAUL & CO.

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For: S.K. Paul & Co.

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Handwritten signature
31-68-19
Executive Officer

Handwritten signature
Chairman