



S.K. PAUL & CO.

(Chartered Accountants)

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To

The Chairman

Gangarampore Municipality,

Gangarampore, Dakshin-Dinajpur,

West Bengal.

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

Ref: Your Appointment Letter Vide Memo No.1123/Internal Audit/16-17 dated 24.08.2018

Sir,

In terms of your above appointment letter vide Memo **1123/Internal Audit/16- 17** dated 24.08.2018 related to Internal Audit of Gangarampore 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 your this Audit Report for Gangarampore 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)		9,78,30,949.00	
1	Own source Revenue(x+y)	1,16,04,289.00	
x	Tax Revenue	30,14,291.00	
i)	Property tax	16,51,648.00	
ii)	Other tax (levied and collected by municipal body)	13,62,643.00	
y	Non Tax Revenue	85,89,998.00	
i)	Fees & fines	29,00,056.00	
ii)	User Charges	18,34,135.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	38,55,807.00	
Total Own Source Revenue (x+y)		1,16,04,289.00	
2	Other Revenue Receipts	-	
i)	Income from interest/investments	-	
ii)	Other Revenue income	-	
Total of Other Revenue Receipts		-	
3	Transfer Grant & Assigned Revenue	8,62,26,660.00	
i)	State Assigned Revenue	48,94,710.00	
ii)	State Finance Commission (SFC) Grants/Devolution	5,58,740.00	
iii)	Octroi compensation	-	
iv)	Other State Government Transfers	2,87,69,020.00	
v)	Central Finance Commission (CFC) Grant	2,27,02,160.00	
vi)	Other Central Government Transfers	2,93,02,030.00	
vii)	Others	-	
B. Capital Receipts		12,78,01,280.00	
	Sale of Municipal Fixed Assets (If any)	-	
	Loans (from State Govt. or Banks etc.)	-	
	State Capital Account Grant (under State Schemes etc.)	5,610.00	
	Central Capital Account Grant (under Central Schemes etc.)	12,77,95,670.00	
	Other Capital Receipts	-	
Total of Capital Receipts		12,78,01,280.00	
Total Receipts of the ULB for the year 2016-17 (A+B)		22,56,32,229.00	



Current Year Expenditure (Revenue & Capital) :-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)	Remarks
Revenue Expenditure (A)			
i)	Establishment Expenditure	2,26,41,730.00	
ii)	Operation and Maintenance	1,43,80,873.00	
iii)	Interest on Loan paid during the year	-	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	2,44,13,735.00	
Total Revenue Expenditure		6,14,36,338.00	
Capital Expenditure (B)			
i)	All developmental works under Central/State specific schemes	4,49,62,040.00	
ii)	Loan Repayments (Principal Amount)	-	
iii)	Other Capital expenditure	25,64,110.00	
Total Capital Expenditure		4,75,26,150.00	
Total Expenditure of the ULB for the year 2016-17 (A+B)		10,89,62,488.00	

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

(Signature)

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