

SK.PAUL & CO.

(Chartered Accountants)

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P.O. - Midnapur

Paschim Medinipur

Pin-721101

To

The Administrator

Midnapore Municipality

Dist : Paschim Medinipur

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

Ref: Your Appointment Letter Vide Memo No. 885/1/AC dated 09.03.19.

Sir,

In terms of your above appointment letter vide Memo No 885/1/AC dated 09.03.19 related to Internal Audit of Medinipur Municipality for the year 2017-18, 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) 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 Medinipur 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



Sanjib Singha (Partner
(M. No. 066924)



A. Current Year Income (Revenue & Capital) :-

SL NO	HEAD OF INCOME	AMOUNT (Rs.)
A	Revenue Receipts (1+2+3)	3933.33
1	Own source Revenue(x+y)	970.6
x	Tax Revenue	388.28
i)	Property tax	338.61
ii)	Other tax (levied and collected by municipal body)	49.67
y	Non Tax Revenue	582.32
i)	Fees & fines	518.43
ii)	User Charges	31.61
iii)	Other non-tax revenue (levied and collected by municipal body)	32.28
	Total Own Source Revenue (x+y)	
2	Other Revenue Receipts	
i)	Income from interest/investments	
ii)	Other Revenue income	
	Total of Other Revenue Receipts	
3	Transfer Grant & Assigned Revenue	2962.73
i)	State Assigned Revenue	79.83
ii)	State Finance Commission (SFC) Grants/Devolution	
iii)	Octroi compensation	
iv)	Other State Government Transfers	1235.96
v)	Central Finance Commission (CFC) Grant	784.23
vi)	Other Central Government Transfers	862.71
vii)	Others	
B	Capital Receipts	
	Sale of Municipal Fixed Assets (If any)	
	Loans (from State Govt. or Banks etc.)	
	State Capital Account Grant (under State Schemes etc.)	799.82
	Central Capital Account Grant (under Central Schemes etc.)	4723.56
	Other Capital Receipts	11.14
	Total of Capital Receipts	5534.52
	Total Receipts of the ULB for the year 2017-18 (A+B)	9467.85



ii) Current year Expenditure (Revenue & Capital)

SL NO	Particulars	Amount (Rs in Lakh)
1	Revenue Expenditure	
1.1	Establishment and Salaries (All Departments-regular and contractual)	1971.67
1.2	Operation and Maintenance (O&M)	1300.53
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	196.60
	Total Revenue Expenditure	3468.80
2	Capital Expenditure	
2.1	All developmental works under Central/State specific schemes	7359.06
2.2	Other Capital Work Own Source	30.94
	Total of Capital Expenditure	7390.00
	Total Expenditure (1+2)	10858.80

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: 30th March, 2019



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


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