



# S. K. PAUL & CO.

Chartered Accountants

To  
The Chairman  
Midnapore Municipality

**Sub: Internal Audit Report for the FY 2016-17 of Medinipur Municipality**  
**Ref: Your Appointment Letter Vide Memo No. 80/1/AC dated 22.03.2018.**

Sir,

In terms of your above appointment letter vide Memo No 80/1/AC dated 22.03.2018 related Internal Audit of Medinipur Municipality for the year 2016-17, 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) 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 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

### Current Year Income (Revenue & Capital)

	<b>Total Receipts (A+B)</b>	<b>586907719.44</b>
<b>A</b>	<b>Revenue Receipts (1+2+3)</b>	<b>361040180.44</b>
<b>1</b>	<b>Own Revenue Receipts (a+b)</b>	<b>95588366.44</b>
a)	<b>Tax Revenue</b> (levied and collected by municipal body)	<b>40785822.44</b>
i)	Property tax	3,72,82,402.44
ii)	Other tax (levied and collected by municipal body)	35,03,420.00
b)	<b>Non-tax revenue</b> (levied and collected by municipal body)	<b>54802544.00</b>
i)	Fees & fines	4,57,62,891.00
ii)	User Charges	61,98,893.00
iii)	Other non-tax revenue (levied and collected by municipal body)	28,40,760.00
<b>3</b>	<b>Transfers/Grants/Assigned Revenues</b>	<b>265451814.00</b>
a)	State Assigned Revenue	88,75,031.00
b)	State Finance Commission (SFC) Grants/Devolution	1,32,95,000.00
d)	Other State Government Transfers	11,50,19,939.00
e)	Central Finance Commission (CFC) Grant	5,62,61,268.00
f)	Other Central Government Transfers	7,20,00,576.00
<b>B</b>	<b>Capital Receipts</b>	<b>225867539.00</b>
3	State Capital Account Grant (under State Schemes etc.)	1,69,46,000.00
4	Central Capital Account Grant (under Central Schemes etc.)	20,89,21,539.00
5	Other Capital Receipts	0.00



### 5.16 Current year Expenditure (Revenue & Capital)

S No	Details	Amount
	<b>Total Expenditure (1+2)</b>	<b>316915745.00</b>
1	<b>Revenue Expenditure</b>	<b>211106017.00</b>
1.1	<b>Establishment and Salaries</b> (All Departments-regular and contractual)	141469301.00
1.2	<b>Operation and Maintenance</b> (O&M)	66654971.00
1.4	<b>Others</b> (any other revenue expenditure which is not salaries, O&M or Interest Payment)	2981745.00
2	<b>Capital Expenditure</b>	<b>105809728.00</b>
2.1	<b>All developmental works under Central/State specific schemes</b>	105809728.00

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: 30<sup>th</sup> March , 2018



For S. K. Paul & Co.  
Chartered Accountants

A handwritten signature in black ink, appearing to read "Sanjib Singha".

Partner: Sanjib Singha  
(M. No. 066924)