

CA

S.K. PAUL & CO.

(Chartered Accountants)

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Paschim Medinipur

Pin-721001

To
The Chairman
Panskura Municipality
Panskura, Purba-Medinipur
West Bengal

Sub: Internal Audit Report for the FY 2016-17 of Panskura Municipality
Ref: Your Appointment Letter Vide Memo No.08/Acct/2018-19/1479 dated 05.09.2018

Sir,

In terms of your above appointment letter vide Memo No. 08/Acct/2018-19/1479 dated 05.09.2018 relating to Internal Audit of Panskura Municipality, we have visited the following department of your ULB from time to time during the course of our Audit work for the year 2016-17 of Panskura Municipality to verify the various records and 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 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 Panskura 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)



1009 28.09.18
Executive officer
Panskura Municipality

28.09.18
Chairman
Panskura Municipality

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 contributions for specific purpose), measurement book, scheme Register etc. summary which is annexed below:

Current Year Income (Revenue & Capital):-

SL NO	HEAD OF INCOME	AMOUNT (Rs.)	Remarks
A. Revenue Receipts (1+2+3)		8,59,94,315.00	
1	Own source Revenue(x+y)	1,34,34,535.00	
x	Tax Revenue	41,15,206.00	
i)	Property tax	39,65,046.00	
ii)	Other tax (levied and collected by municipal body)	1,50,160.00	
y	Non Tax Revenue	93,19,329.00	
i)	Fees & fines	55,59,450.00	
ii)	User Charges	6,30,800.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	31,29,079.00	
Total Own Source Revenue (x+y)		1,34,34,535.00	
2	Other Revenue Receipts	12,92,930.00	
i)	Income from interest/investments	12,92,930.00	
ii)	Other Revenue income	-	
Total of Other Revenue Receipts		12,92,930.00	
3	Transfer Grant & Assigned Revenue	7,12,66,850.00	
i)	State Assigned Revenue	33,60,870.00	
ii)	State Finance Commission (SFC) Grants/Devolution	42,84,700.00	
iii)	Octroi compensation	-	
iv)	Other State Government Transfers	1,47,66,190.00	
v)	Central Finance Commission (CFC) Grant	-	
vi)	Other Central Government Transfers	4,88,55,090.00	
vii)	Others	-	
B. Capital Receipts		30,06,62,030.00	
	Sale of Municipal Fixed Assets (If any)	-	
	Loans (from State Govt. or Banks etc.)	-	
	State Capital Account Grant (under State Schemes etc.)	13,68,60,310.00	
	Central Capital Account Grant (under Central Schemes etc.)	15,92,08,920.00	
	Other Capital Receipts	45,92,800.00	
Total of Capital Receipts		30,06,62,030.00	
Total Receipts of the ULB for the year 2016-17 (A+B)		38,66,56,345.00	

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Current Year Expenditure (Revenue & Capital) :-

SL NO	HEAD OF Expenditure	AMOUNT (Rs)	Remarks
Revenue Expenditure (A)			
i)	Establishment Expenditure	2,08,93,800.00	
ii)	Operation and Maintenance	1,53,69,200.00	
iii)	Interest on loan paid during the year	46,300.00	
	Provisional revenue expenditure not covered under i), ii) & iii)	3,00,21,020.00	
Total Revenue Expenditure		6,63,30,320.00	
Capital Expenditure (B)			
	All developmental works under Central/State specific schemes	26,03,77,881.00	
	Loan Repayments (Principal Amount)	-	
	Other Capital expenditure	-	
Total Capital Expenditure		26,03,77,881.00	
Total Expenditure of the ULB for the year 2016-17 (A+B)		32,67,08,201.00	

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

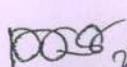
Dated: 18th September, 2018

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



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



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