



# B kar & Associates

Chartered Accountants

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To,  
The Chairperson,  
Board of Administrators,  
Dainhat Municipality,  
Dainhat, Purba Burdhan, West Bengal.

Sub: Internal Audit Report for the FY 2018-19 of Dainhat Municipality

Ref: Your Appointment Letter Vide Memo No.125/DM/Accts. Dated-10.09.2020.

Sir,

In terms of your above appointment letter vide Memo No. 125/DM/Accts. Dated-10.09.2020, related Internal Audit of Dainhat Municipality, 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) 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 Dainhat Municipality for the year 2018-19.

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 B KAR & ASSOCIATES  
Chartered Accountants  
F.R.N. 327348E

BISWARUP KAR, Proprietor  
MEMBERSHIP NO. 068672

<https://udin.icaai.org/print-udin/16912249>

12-29-2020



## 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 2018-19 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 |
|---|--|------------------------|---------|
| <b>A. Revenue Receipts (1+2+3)</b>                          |  | <b>9,86,30,409.89</b>  |         |
| <b>1</b>  | <b>Own source Revenue(x+y)</b>                                 |                        |         |
| X   | Tax Revenue  | <b>28,55,081.89</b>    |         |
| i)  | Property tax   | 11,21,557.13           |         |
| ii)   | Other tax (levied and collected by municipal body)             | 17,33,524.76           |         |
| Y   | Non Tax Revenue  | <b>93,91,603.00</b>    |         |
| i)  | Fees & fines   | 76,71,469.00           |         |
| ii)   | User Charges   | 9,04,944.00            |         |
| iii)  | Other non-tax revenue (levied and collected by municipal body) | 8,15,190.00            |         |
| <b>Total Own Source Revenue (x+y)</b>                       |  | <b>1,22,46,684.89</b>  |         |
| <b>2</b>  | <b>Other Revenue Receipts</b>                                  |                        |         |
| i)  | Income from interest/investments                               | -                      |         |
| ii)   | Other Revenue income   | -                      |         |
| <b>Total of Other Revenue Receipts</b>                      |  | <b>-</b>               |         |
| <b>3</b>  | <b>Transfer Grant &amp; Assigned Revenue</b>                   | <b>8,63,83,725.00</b>  |         |
| i)  | State Assigned Revenue   | 18,07,663.00           |         |
| ii)   | State Finance Commission (SFC) Grants/Devolution               | 27,95,000.00           |         |
| iii)  | Octroi compensation  | -                      |         |
| iv)   | Other State Government Transfers                               | 3,88,90,892.00         |         |
| v)  | Central Finance Commission (CFC) Grant                         | 2,81,59,000.00         |         |
| vi)   | Other Central Government Transfers                             | 1,47,31,170.00         |         |
| vii)  | Others   | -                      |         |
| <b>B. Capital Receipts</b>                                  |  | <b>6,57,05,087.00</b>  |         |
|   | Sale of Municipal Fixed Assets (If any)                        | -                      |         |
|   | Loans (from State Govt. or Banks etc.)                         | -                      |         |
|   | State Capital Account Grant (under State Schemes etc.)         | 80,14,127.00           |         |
|   | Central Capital Account Grant (under Central Schemes etc.)     | 5,71,90,960.00         |         |
|   | Other Capital Receipts   | 5,00,000.00            |         |
| <b>Total of Capital Receipts</b>                            |  | <b>6,57,05,087.00</b>  |         |
| <b>Total Receipts of the ULB for the year 2018-19 (A+B)</b> |  | <b>16,43,35,496.89</b> |         |



## Current year Expenditure (Revenue & Capital):-

| SL NO  | HEAD OF EXPENDITURE  | AMOUNT (Rs)            | Remarks |
|--|--|------------------------|---------|
| <b>Revenue Expenditure (A)</b>                                 |  |                        |         |
| i)   | Establishment Expenditure                                      | 3,58,97,238.00         |         |
| ii)  | Operation and Maintenance                                      | 1,88,36,046.00         |         |
| iii)   | Interest on Loan paid during the year                          | 1,95,045.60            |         |
| iv)  | Any other revenue expenditure not covered under i), ii) & iii) | 9,90,441.00            |         |
| <b>Total Revenue Expenditure</b>                               |  | <b>5,59,18,770.60</b>  |         |
| <b>Capital Expenditure (B)</b>                                 |  |                        |         |
| i)   | All developmental works under Central/State specific schemes   | 8,20,83,773.00         |         |
| ii)  | Loan Repayments (Principal Amount)                             | -                      |         |
| iii)   | Other Capital expenditure                                      | -                      |         |
| <b>Total Capital Expenditure</b>                               |  | <b>8,20,83,773.00</b>  |         |
| <b>Total Expenditure of the ULB for the year 2018-19 (A+B)</b> |  | <b>13,80,02,543.60</b> |         |

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: 24<sup>th</sup> Dec, 2020

for B. KAR & ASSOCIATES

Chartered Accountants

F.R.N. 327348E



CA Biswarup Kar, Proprietor

(M. No. - 068672)

UDIN: 20068672AAAAC02390