



B kar & Associates

Chartered Accountants

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To,
The Chairperson,
Jhalda Municipality,
Jhalda, Purulia, W.B.

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

Ref: Your Appointment Letter Vide Memo No.436/ADM/JM. Dated-13.11.2020.

Sir,

In terms of your above appointment letter vide Memo No. 436/ADM/JM. Dated-13.11.2020, related Internal Audit of Jhalda 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 Jhalda 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. 086672

24/12/2020

<https://udin.icai.org/print-udin/16915357>

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
	A. Revenue Receipts (1+2+3)	4,37,72,003.00	
1	Own source Revenue(x+y)		
X	Tax Revenue	15,36,665.00	
i)	Property tax	2,44,895.00	
ii)	Other tax (levied and collected by municipal body)	12,91,770.00	
Y	Non Tax Revenue	25,92,000.00	
i)	Fees & fines	-	
ii)	User Charges	-	
iii)	Other non-tax revenue (levied and collected by municipal body)	25,92,000.00	
	Total Own Source Revenue (x+y)	41,28,665.00	
2	Other Revenue Receipts		
i)	Income from interest/investments	9,55,374.00	
ii)	Other Revenue income	-	
	Total of Other Revenue Receipts	9,55,374.00	
3	Transfer Grant & Assigned Revenue	3,86,87,964.00	
i)	State Assigned Revenue	6,07,604.00	
ii)	State Finance Commission (SFC) Grants/Devolution	7,65,000.00	
iii)	Octroi compensation	-	
iv)	Other State Government Transfers	2,07,48,331.00	
v)	Central Finance Commission (CFC) Grant	1,27,77,000.00	
vi)	Other Central Government Transfers	37,90,029.00	
vii)	Others	-	
	B. Capital Receipts	7,96,70,082.00	
	Sale of Municipal Fixed Assets (If any)	-	
	Loans (from State Govt. or Banks etc.)	-	
	State Capital Account Grant (under State Schemes etc.)	-	
	Central Capital Account Grant (under Central Schemes etc.)	7,90,61,677.00	
	Other Capital Receipts	6,08,405.00	
	Total of Capital Receipts	7,96,70,082.00	
	Total Receipts of the ULB for the year 2018-19 (A+B)	12,34,42,085.00	



Current year Expenditure (Revenue & Capital):-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)	Remarks
Revenue Expenditure (A)			
i)	Establishment Expenditure	2,83,38,010.00	
ii)	Operation and Maintenance	27,90,892.00	
iii)	Interest on Loan paid during the year	-	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	1,50,000.00	
Total Revenue Expenditure		3,12,78,902.00	
Capital Expenditure (B)			
i)	All developmental works under Central/State specific schemes	85,05,854.00	
ii)	Loan Repayments (Principal Amount)	-	
iii)	Other Capital expenditure	-	
Total Capital Expenditure		85,05,854.00	
Total Expenditure of the ULB for the year 2018-19 (A+B)		3,97,84,756.00	

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: 24th Dec, 2020

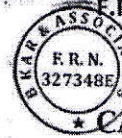
Certified to be true.

[Signature]
29/12/2020
Chair Person
Board of Administrator
Jhalda Municipality
[Signature]

for B. KAR & ASSOCIATES

Chartered Accountants

F.R.N. 327348E



* CA Biswarup Kar, Proprietor

(M. No. - 068672)

UDIN: 20068672AAAACQ5717