

C. BHATTACHARYYA & ASSOCIATES
CHARTERED ACCOUNTANTS

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TO
THE EXECUTIVE OFFICER,
JHARGRAM MUNICIPALITY,
JHARGRAM,
DIST. - JHARGRAM
WEST BENGAL

Sir,

We have conducted the Internal Audit of **JHARGRAM MUNICIPALITY** for the year 2017-18, as per the terms of reference vide work order no. 1678/IG-10 date 14.08.2019, Our report in respect of same has been submitted incorporating our observations, suggestions and other facts and figures in detail. The scope of the internal audit was checking the efficiency & effectiveness of the internal control and verification of related records on test check basis. Further we have given recommendations for rectifying/strengthening the internal control systems which is appended in attached annexure. We believe that the given recommendations shall improve the existing controls.

We thank the management for their cooperation in conduct of this Audit. Should there be any clarifications the management is free to revert it to us.

Thanking you.

Yours Faithfully

For **C. Bhattacharyya & Associates.**

Chartered Accountants

FRN 327170E

 29.08.19

(C. Bhattacharyya)

Partner

M.No-067059

UDIN:- 19067059AAAAAL7790



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Finance Officer
Jhargram Municipality


Executive Officer
Jhargram Municipality

18. During course of our Audit the Municipality has submitted the total Receipts (both revenue & capital) & Payments(both revenue & capital) for the year 2017-18. The details of the same are summarized as follows:

Summary of Receipt (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT (Rs in Lakh)
	Total Receipts (A+B)	4780.64
A.	Revenue Receipts (1+2+3)	1562.43
1	Own Revenue Receipts (a+b)	176.58
a)	Tax Revenue	60.53
i)	Property tax	59.02
ii)	Other tax (levied and collected by municipal body)	1.51
b)	Non Tax Revenue	116.05
i)	Fees & fines	65.01
ii)	User Charges	29.62
iii)	Other non-tax revenue (levied and collected by municipal body)	21.42
2	Other Revenue Receipts	2.63
a)	Income from interest/investments	2.63
b)	Other Revenue income	
3	Transfer/ Grants / Assigned Revenues	1383.22
a)	State Assigned Revenue	54.35
b)	State Finance Commission (SFC) Grants/Devolution	116.26
c)	Octroi compensation	
d)	Other State Government Transfers	411.68
e)	Central Finance Commission (CFC) Grant	447.21
f)	Other Central Government Transfers	353.73
g)	Others	
B.	Capital Receipts	3218.21
1	Sale of Municipal Fixed Assets (If any)	
2	Loans (from State Govt. or Banks etc.)	
3	State Capital Account Grant (under State Schemes etc.)	2868.86
4	Central Capital Account Grant (under Central Schemes etc.)	349.35
5	Other Capital Receipts	

Summary of Expenditure (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT (Rs in lakh)
	Total Expenditure (1+2)	6217.29
1	Revenue Expenditure	964.99
1.1	Administrative Exp, Establishment & Salaries	546.67
1.2	Operation and Maintenance	113.91
1.3	Loan Repayment (Interest Payments)	
1.4	Others (any other revenue expenditure which is not salaries, O & M or interest Payment)	304.41
2	Capital Expenditure	5252.30
2.1	All developmental works under Central/State specific schemes	3689.05
2.2	Loan Repayments (Principal Amount)	
2.3	Other Capital expenditure	1563.25

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Jhargram Municipality


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