

C. BHATTACHARYYA & ASSOCIATES
CHARTERED ACCOUNTANTS

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TO
THE CHAIRMAN,
JHARGRAM MUNICIPALITY,
JHARGRAM,
DIST. - JHARGRAM
WEST BENGAL

Sir,

We have conducted the Internal Audit of **JHARGRAM MUNICIPALITY** for the year 2016-17, as per the terms of reference vide work order no. 2096/1G-25 date 03.07.2018, 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.

With regards.

Thanking you.

Yours Faithfully

For **C. Bhattacharyya & Associates.**

Chartered Accountants

FRN 327170E





26.09.18



(C. Bhattacharyya)

Partner

1 *Certified to be true copy*

Executive Officer
Jhargram Municipality

Chairman
Jhargram Municipality

18. During course of our Audit the Municipality has submitted the total Receipts (both revenue & capital) of the ULB for the year 2016-17 the details of the same are summarized as follows :

SL NO	HEAD OF INCOME	AMOUNT(Rs In Lakh)
A.	Revenue Receipts (1+2+3)	1290.05
1	Own source revenue(x+y)	147.44
x.	Tax Revenue	60.83
i)	Property tax	59.60
ii)	Other tax (levied and collected by municipal body)	1.23
y.	Non Tax Revenue	86.61
i)	Fees & fines	46.43
ii)	User Charges	24.06
iii)	Other non-tax revenue (levied and collected by municipal body)	16.12
2	Other Revenue Receipts	4.74
i)	Income from interest/investments	4.74
ii)	Other Revenue income	
3	Transfer Grant & Assigned Revenue	1137.87
i)	State Assigned Revenue	44.31
ii)	State Finance Commission (SFC) Grants/Devolution	81.45
iii)	Octroi compensation	
iv)	Other State Government Transfers	390.42
v)	Central Finance Commission (CFC) Grant	233.50
vi)	Other Central Government Transfers	388.19
vii)	Others	
B.	Capital Receipts	3301.99
	Sale of Municipal Fixed Assets (If any)	0.00
	Loans (from State Govt. or Banks etc.)	0.00
	State Capital Account Grant (under State Schemes etc.)	2631.45
	Central Capital Account Grant (under Central Schemes etc.)	670.54
	Other Capital Receipts	0.00
	Total Receipts of the ULB for the year 2016-17 (A+B)	4592.04

19. During course of our Audit the Municipality has submitted the total Expenditure (both revenue & capital) of the ULB for the year 2016-17. The details of the same are summarized as follows:

SL NO	HEAD OF EXPENDITURE	AMOUNT(Rs. in Lakh)
	Revenue Expenditure (A)	792.40
i)	Establishment Expenditure	455.96
ii)	Operation and Maintenance	74.64
iii)	Interest on Loan paid during the year	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	261.80
	Capital Expenditure (B)	1560.73
i)	All developmental works under Central/State specific schemes	1514.02
ii)	Loan Repayments (Principal Amount)	0.00
iii)	Other Capital expenditure	46.71
	Total Expenditure [A+B]	2353.13

certified - to be true copy

Raibah
Executive Officer
Jhargram Municipality

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Chairman
Jhargram Municipality

