



B kar & Associates

Chartered Accountants

Reg. Off.: 266/1, N.S. Road, P.o.: New Barrackpur
Kolkata - 700131

bkarassociates@gmail.com

+91 9432441544 / +91 9123650108

To,
The Chairperson,
North Barrackpore Municipality,
Barrackpore, 24 Parganas, W.B.

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

Ref: Your Appointment Letter Vide Memo No.3169/NBM/Accounts. Dated-09.12.2020.

Sir,

In terms of your above appointment letter vide Memo No. 3169/NBM/Accounts. Dated-09.12.2020, related Internal Audit of North Barrackpore 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 North Barrackpore 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

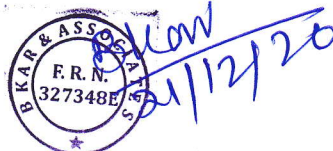
BKAR
21/12/20

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. In Lacs) | Remarks |
|---|--|-------------------------|---------|
| A. Revenue Receipts (1+2+3) | | 3,509.03 | |
| 1 | Own source Revenue(x+y) | | |
| X | Tax Revenue | 340.79 | |
| i) | Property tax | 340.79 | |
| ii) | Other tax (levied and collected by municipal body) | - | |
| Y | Non Tax Revenue | 734.48 | |
| i) | Fees & fines | 629.99 | |
| ii) | User Charges | 96.56 | |
| iii) | Other non-tax revenue (levied and collected by municipal body) | 7.93 | |
| Total Own Source Revenue (x+y) | | 1,075.27 | |
| 2 | Other Revenue Receipts | | |
| i) | Income from interest/investments | 18.52 | |
| ii) | Other Revenue income | 2.24 | |
| Total of Other Revenue Receipts | | 20.76 | |
| 3 | Transfer Grant & Assigned Revenue | 2,413.00 | |
| i) | State Assigned Revenue | 87.26 | |
| ii) | State Finance Commission (SFC) Grants/Devolution | 110.00 | |
| iii) | Octroi compensation | - | |
| iv) | Other State Government Transfers | 907.07 | |
| v) | Central Finance Commission (CFC) Grant | 989.60 | |
| vi) | Other Central Government Transfers | 314.87 | |
| vii) | Others | 4.20 | |
| B. Capital Receipts | | 650.64 | |
| | Sale of Municipal Fixed Assets (If any) | - | |
| | Loans (from State Govt. or Banks etc.) | - | |
| | State Capital Account Grant (under State Schemes etc.) | 117.23 | |
| | Central Capital Account Grant (under Central Schemes etc.) | 528.45 | |
| | Other Capital Receipts | 4.96 | |
| Total of Capital Receipts | | 650.64 | |
| Total Receipts of the ULB for the year 2018-19 (A+B) | | 4,159.67 | |



Current year Expenditure (Revenue & Capital):-

| SL NO | HEAD OF EXPENDITURE | AMOUNT (Rs. In Lacs) | Remarks |
|--|--|-------------------------|---------|
| Revenue Expenditure (A) | | | |
| i) | Establishment & Administrative Expenditure | 1,444.22 | |
| ii) | Operation and Maintenance | 316.58 | |
| iii) | Interest on Loan paid during the year | 1.23 | |
| iv) | Any other revenue expenditure not covered under i), ii) & iii) | 171.00 | |
| Total Revenue Expenditure | | 1,933.03 | |
| Capital Expenditure (B) | | | |
| i) | All developmental works under Central/State specific schemes | 1,527.78 | |
| ii) | Loan Repayments (Principal Amount) | - | |
| iii) | Other Capital expenditure | - | |
| Total Capital Expenditure | | 1,527.78 | |
| Total Expenditure of the ULB for the year 2018-19 (A+B) | | 3,460.80 | |

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: 21th Dec, 2020

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



CA Biswarup Kar, Proprietor
(M. No. - 068672)

UDIN: 20068672AAAADH4742