



B kar & Associates

Chartered Accountants

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To,
The Chairman,
Uluberia Municipality,
Uluberia, Howrah, W.B.

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

Ref: Your Appointment Letter Vide Memo No.UM/5501. Dated-13.10.2020.

Sir,

In terms of your above appointment letter vide Memo No. UM/5501. Dated-13.10.2020, related Internal Audit of Uluberia 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 Uluberia 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

18/12/2020

<https://udin.icaai.org/print-udin/16917391>

Certified to be True


Finance Officer
Uluberia Municipality

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)		48,41,75,171.00	
1	Own source Revenue(x+y)		
x	Tax Revenue	92,79,731.00	
i)	Property tax	83,68,621.00	
ii)	Other tax (levied and collected by municipal body)	9,11,110.00	
y	Non Tax Revenue	2,43,75,640.00	
i)	Fees & fines	1,88,19,631.00	
ii)	User Charges	38,76,578.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	16,79,431.00	
Total Own Source Revenue (x+y)		3,36,55,371.00	
2	Other Revenue Receipts		
i)	Income from interest/investments	-	
ii)	Other Revenue income	-	
Total of Other Revenue Receipts		-	
3	Transfer Grant & Assigned Revenue	45,05,19,800.00	
i)	State Assigned Revenue	96,44,700.00	
ii)	State Finance Commission (SFC) Grants/Devolution	2,15,29,000.00	
iii)	Octroi compensation	-	
iv)	Other State Government Transfers	12,75,17,900.00	
v)	Central Finance Commission (CFC) Grant	20,61,99,500.00	
vi)	Other Central Government Transfers	8,56,28,700.00	
vii)	Others	-	
B. Capital Receipts		82,88,78,100.00	
	Sale of Municipal Fixed Assets (If any)	-	
	Loans (from State Govt. or Banks etc.)	-	
	State Capital Account Grant (under State Schemes etc.)	2,04,52,500.00	
	Central Capital Account Grant (under Central Schemes etc.)	80,43,68,600.00	
	Other Capital Receipts	40,57,000.00	
Total of Capital Receipts		82,88,78,100.00	
Total Receipts of the ULB for the year 2018-19 (A+B)		<u>1,31,30,53,271.00</u>	

Certified to be true

[Handwritten Signature]

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Finance Officer
Uluberia Municipality



12-29-2020

Current year Expenditure (Revenue & Capital):-

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs)	Remarks
Revenue Expenditure (A)			
i)	Establishment Expenditure	6,92,43,260.00	
ii)	Operation and Maintenance	18,62,09,765.00	
iii)	Interest on Loan paid during the year	13,810.00	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	10,68,56,467.00	
Total Revenue Expenditure		36,23,23,302.00	
Capital Expenditure (B)			
i)	All developmental works under Central/State specific schemes	35,94,46,270.00	
ii)	Loan Repayments (Principal Amount)	-	
iii)	Other Capital expenditure	45,47,830.00	
Total Capital Expenditure		36,39,94,100.00	
Total Expenditure of the ULB for the year 2018-19 (A+B)		72,63,17,402.00	

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: 18th Dec, 2020

Certified to be True


Finance Officer
Uluberra Municipality

for B. KAR & ASSOCIATES

Chartered Accountants

F.R.N. 327348E



CA Biswarup Kar, Proprietor

(M. No. - 068672)

UDIN: 20068672AAAACS7038