

**C. BHATTACHARYYA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

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TO  
THE CHAIRMAN,  
BADURIA MUNICIPALITY,  
BADURIA,  
DIST. – NORTH 24 PARAGANAS,  
WEST BENGAL

Sir,

We have conducted the Internal Audit of **BADURIA MUNICIPALITY** for the year 2015-16, as per the terms of reference vide work order no. BM/122 date 31.08.2018, 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



(C. Bhattacharyya)

24.09.18



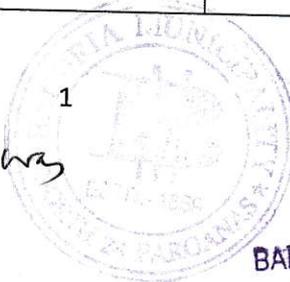
Partner

M.No-067059

18. During the course of our Audit, the Municipality has submitted the total Receipts (both revenue & capital) of the ULB for the year 2015-16. The details of the same are summarized as follows:

SL NO	HEAD OF INCOME	AMOUNT(Rs. In Lakh)
<b>A.</b>	<b>Revenue Receipts (1+2+3)</b>	<b>978.40</b>
<b>1</b>	<b>Own source revenue(x+y)</b>	<b>64.29</b>
<b>x.</b>	<b>Tax Revenue</b>	<b>25.47</b>
i)	Property tax	25.39
ii)	Other tax (levied and collected by municipal body)	0.08
<b>y.</b>	<b>Non Tax Revenue</b>	<b>38.82</b>
i)	Fees & fines	20.22
ii)	User Charges	1.92
iii)	Other non-tax revenue (levied and collected by municipal body)	16.68
<b>2</b>	<b>Other Revenue Receipts</b>	<b>0.60</b>
i)	Income from interest/investments	0.60
ii)	Other Revenue income	0.00
<b>3</b>	<b>Transfer Grant &amp; Assigned Revenue</b>	<b>913.51</b>
i)	State Assigned Revenue	36.54
ii)	State Finance Commission (SFC) Grants/Devolution	55.57
iii)	Octroi compensation	0.00
iv)	Other State Government Transfers	365.27
v)	Central Finance Commission (CFC) Grant	118.36
vi)	Other Central Government Transfers	337.77
vii)	Others	0.00
<b>B.</b>	<b>Capital Receipts</b>	<b>439.75</b>
	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.)	312.67
	Central Capital Account Grant (under Central Schemes etc.)	82.03
	Other Capital Receipts	45.05
	<b>Total Receipts of the ULB for the year 2016-17 (A+B)</b>	<b>1418.15</b>

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*Ram Prasad Bhowmik*  
 Executive Officer  
 Baduria Municipality  
 North 24 Pgs.



*J. Nigra*  
 Chairman  
 BADURIA MUNICIPALITY  
 North 24 Parganas



19. During the course of our Audit the Municipality, has submitted the total Expenditure (both revenue & capital) of the ULB for the year 2015-16. The details of the same are summarized as follows:

SL NO	HEAD OF EXPENDITURE	AMOUNT(Rs. in Lakh)
	<b>Revenue Expenditure (A)</b>	<b>784.08</b>
i)	Establishment Expenditure	271.97
ii)	Operation and Maintenance	137.42
iii)	Interest on Loan paid during the year	0.02
iv)	Any other revenue expenditure not covered under i), ii) & iii)	374.67
	<b>Capital Expenditure (B)</b>	<b>560.57</b>
i)	All developmental works under Central/State specific schemes	554.72
ii)	Loan Repayments (Principal Amount)	5.85
iii)	Other Capital expenditure	0.00
	<b>Total Expenditure [A+B]</b>	<b>1344.65</b>



*Ram Prasad Bhowmik*  
 Executive Officer  
 Baduria Municipality  
 North 24 Pgs.

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*J. Singh*  
 Chairman  
 BADURIA MUNICIPALITY  
 North 24 Parganas