

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 2016-17, 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



24.09.18

(C. Bhattacharyya)

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 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)	1297.51
1	Own source revenue(x+y)	92.87
x.	Tax Revenue	52.23
i)	Property tax	45.53
ii)	Other tax (levied and collected by municipal body)	6.70
y.	Non Tax Revenue	40.94
i)	Fees & fines	25.73
ii)	User Charges	1.66
iii)	Other non-tax revenue (levied and collected by municipal body)	13.55
2	Other Revenue Receipts	6.42
i)	Income from interest/investments	6.42
ii)	Other Revenue income	0.00
3	Transfer Grant & Assigned Revenue	1198.22
i)	State Assigned Revenue	27.52
ii)	State Finance Commission (SFC) Grants/Devolution	105.42
iii)	Octroi compensation	0.00
iv)	Other State Government Transfers	365.35
v)	Central Finance Commission (CFC) Grant	258.03
vi)	Other Central Government Transfers	441.90
vii)	Others	0.00
B.	Capital Receipts	2872.61
	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.)	586.91
	Central Capital Account Grant (under Central Schemes etc.)	2279.08
	Other Capital Receipts	6.62
	Total Receipts of the ULB for the year 2016-17 (A+B)	4170.12

Ram Prasad
Executive Officer
Baduria Municipality
North 24 Pgs.

J. Singh
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 2016-17. The details of the same are summarized as follows:

SL NO	HEAD OF EXPENDITURE	AMOUNT(Rs. in Lakh)
	Revenue Expenditure (A)	772.46
i)	Establishment Expenditure	281.53
ii)	Operation and Maintenance	92.59
iii)	Interest on Loan paid during the year	0.01
iv)	Any other revenue expenditure not covered under i), ii) & iii)	398.33
	Capital Expenditure (B)	1867.99
i)	All developmental works under Central/State specific schemes	1862.81
ii)	Loan Repayments (Principal Amount)	5.18
iii)	Other Capital expenditure	0.00
	Total Expenditure [A+B]	2640.45



Ram Prasad Biswas
 Executive Officer
 Baduria Municipality
 North 24 Pgs,



J. Singh
 Chairman
 BADURIA MUNICIPALITY
 North 24 Parganas