

**C. BHATTACHARYYA & ASSOCIATES**  
CHARTERED ACCOUNTANTS

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TO,  
THE CHAIRPERSON,  
THE BOARD OF ADMINISTRATORS,  
BADURIA MUNICIPALITY,  
BADURIA, 24 PARAGANAS,  
WEST BENGAL

Sir,

We have conducted the Internal Audit of **BADURIA MUNICIPALITY** for the year 2018-19, as per the terms of reference vide work order no. BM/1209 dated 09.10.2020 and 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.


Thanking you.

Yours faithfully

For **C. Bhattacharyya & Associates.**

**Chartered Accountants**

FRN 327170E

  
16.12.2020



(C. Bhattacharyya)

M.No-067059

UDIN: 20067059AAAABT3393

22. During course of our Audit the Baduria Municipality has submitted the total Receipts (both revenue & capital) of the ULB for the year 2018-19. 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>1582.26</b>
<b>1</b>	<b>Own source revenue (x+y)</b>	<b>76.02</b>
x	Tax Revenue	<b>31.10</b>
i)	Property tax	22.98
ii)	Other tax (levied and collected by municipal body)	8.12
y	Non Tax Revenue	<b>44.92</b>
i)	Fees & fines	25.64
ii)	User Charges	3.79
iii)	Other non-tax revenue (levied and collected by municipal body)	15.49
<b>2</b>	<b>Other Revenue Receipts</b>	<b>0.01</b>
i)	Income from interest/investments	0.01
ii)	Other Revenue income	0.00
<b>3</b>	<b>Transfer Grant &amp; Assigned Revenue</b>	<b>1506.23</b>
i)	State Assigned Revenue	38.89
ii)	State Finance Commission (SFC) Grants Devolution	55.83
iii)	Octroi compensation	0.00
iv)	Other State Government Transfers	355.99
v)	Central Finance Commission (CFC) Grant	672.69
vi)	Other Central Government Transfers	382.82
vii)	Others	0.00
<b>B</b>	<b>Capital Receipts</b>	<b>3188.90</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.)	401.78
	Central Capital Account Grant (under Central Schemes etc.)	107.78
	Other Capital Receipts	2679.35
	<b>Total Receipts of the ULB for the year 2018-19 (A+B)</b>	<b>4771.17</b>

*Audited*  
30-12-2020.

**Finance Officer**  
**BADURIA MUNICIPALITY**

*Chairperson*

**Board of Administrators**  
**Baduria Municipality**  
**North 24 Parganas.**



23. During course of our Audit the Baduria Municipality has submitted the total Expenditure (both revenue & capital) of the ULB for the year 2018-19. The details of the same are summarized as follows:

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs. in lakh)
	<b>Revenue Expenditure (A)</b>	<b>880.65</b>
i)	Establishment Expenditure	336.17
ii)	Operation and Maintenance	29.76
iii)	Interest on Loan paid during the year	0.02
iv)	Any other revenue expenditure not covered under i), ii) & iii)	454.70
	<b>Capital Expenditure (B)</b>	<b>3739.40</b>
i)	All developmental works under Central/State specific schemes	727.62
ii)	Loan Repayments (Principial Amount)	3.31
iii)	Other Capital expenditure	3008.45
	<b>Total Expenditure [A+B]</b>	<b>4620.05</b>



*Audited*  
30-12-2020

**Finance Officer**  
**BADURIA MUNICIPALITY**

*[Signature]*

**Chairperson**  
**Board of Administrators**  
**Baduria Municipality**  
**North 24 Parganas.**