

C. BHATTACHARYYA & ASSOCIATES
CHARTERED ACCOUNTANTS

29, Rajdanga Main Road,
Flat-2C, 2nd floor
Kolkata- 700 107
e-mail-cbassociates13@gmail.com
Mob- 9051838676

TO
THE CHAIRMAN,
BELDANGA MUNICIPALITY,
BELDANGA, MURSHIDABAD
WEST BENGAL

Sir,

We have conducted the Internal Audit of **BELDANGA MUNICIPALITY** for the year 2017-18, as per the terms of reference vide work order no. 2222/I-15/2018 dated 24.07.2019. 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



30.08.2019



(C. Bhattacharyya)

Partner

M.No-067059

UDIN:- 19067059AAAAAO4913

18. During course of our Audit the Municipality has submitted the total Receipts (both revenue & capital) of the ULB for the year 2017-18. The details of the same are summarized as follows:

SL NO	HEAD OF INCOME	AMOUNT (Rs. In Lakh)
A	Revenue Receipts (1+2+3)	934.07
1	Own source revenue(x+y)	91.10
x.	Tax Revenue	13.22
i)	Property tax	13.10
ii)	Other tax (levied and collected by municipal body)	0.12
y.	Non Tax Revenue	77.88
i)	Fees & fines	49.86
ii)	User Charges	2.03
iii)	Other non-tax revenue (levied and collected by municipal body)	25.99
2	Other Revenue Receipts	4.30
i)	Income from interest/investments	4.30
ii)	Other Revenue income	0.00
3	Transfer Grant & Assigned Revenue	838.67
i)	State Assigned Revenue	24.41
ii)	State Finance Commission (SFC) Grants/Devolution	0.00
iii)	Octroi compensation	0.00
iv)	Other State Government Transfers	440.61
v)	Central Finance Commission (CFC) Grant	150.68
vi)	Other Central Government Transfers	222.97
vii)	Others	0.00
B	Capital Receipts	1199.88
	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.)	434.29
	Central Capital Account Grant (under Central Schemes etc.)	765.59
	Other Capital Receipts	0.00
	Total Receipts of the ULB for the year 2017-18 (A+B)	2133.95

[Signature]
Executive Officer
Beldanga Municipality

[Signature]
Chairman
Beldanga Municipality

31.08.19



19. During course of our Audit the Municipality has submitted the total Expenditure (both revenue & capital) of the ULB for the year 2017-18. The details of the same are summarized as follows:

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs. in lakh)
	Revenue Expenditure (A)	801.07
i)	Administrative Expenses, Establishment and Salaries	403.86
ii)	Operation and Maintenance	125.78
iii)	Interest on Loan paid during the year	0
iv)	Any other revenue expenditure not covered under i), ii) & iii)	271.43
	Capital Expenditure (B)	1377.32
i)	All developmental works under Central/State specific schemes	569.40
ii)	Loan Repayments (Principal Amount)	0.00
iii)	Other Capital expenditure	807.92
	Total Expenditure [A+B]	2178.39



[Signature]
Executive Officer
Beldanga Municipality

[Signature]
Chairman
Beldanga Municipality
 31.08.19