

**C. BHATTACHARYYA & ASSOCIATES**  
CHARTERED ACCOUNTANTS

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

Sir,  
We have conducted the Internal Audit of **BELDANGA MUNICIPALITY** for the year 2016-17, as per the terms of reference vide work order no. 1865/1-14/2018 dated 10.07.2018 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 regard.

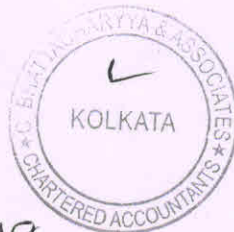
Thanking you.

Yours Faithfully

For **C. Bhattacharyya & Associates.**

Chartered Accountants

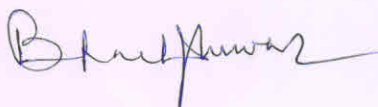
FRN 327170E




27.09.18

(C. Bhattacharyya)

M.No-067059



1 **Chairman**  
**Beldanga Municipality**



**Executive Officer**  
**Beldanga Municipality**

18. During 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)
<b>A.</b>	Revenue Receipts (1+2+3)	<b>1109.54</b>
<b>1</b>	<b>Own source revenue(x+y)</b>	<b>86.70</b>
<b>x.</b>	Tax Revenue	<b>13.34</b>
i)	Property tax	13.34
ii)	Other tax (levied and collected by municipal body)	0.00
<b>y.</b>	Non Tax Revenue	<b>73.36</b>
i)	Fees & fines	58.16
ii)	User Charges	1.21
iii)	Other non-tax revenue (levied and collected by municipal body)	13.99
<b>2</b>	<b>Other Revenue Receipts</b>	<b>0.00</b>
i)	Income from interest/investments	0.00
ii)	Other Revenue income	0.00
<b>3</b>	<b>Transfer Grant &amp; Assigned Revenue</b>	<b>1022.84</b>
i)	State Assigned Revenue	13.37
ii)	State Finance Commission (SFC) Grants/Devolution	106.52
lii)	Octroi compensation	0.00
iv)	Other State Government Transfers	366.30
v)	Central Finance Commission (CFC) Grant	153.05
vi)	Other Central Government Transfers	383.60
vii)	Others	0.00
<b>B.</b>	<b>Capital Receipts</b>	<b>58.37</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.)	54.96
	Central Capital Account Grant (under Central Schemes etc.)	3.41
	Other Capital Receipts	0.00
	<b>Total Receipts of the ULB for the year 2016-17 (A+B)</b>	<b>1167.91</b>

*[Signature]*  
Executive Officer  
Beldanga Municipality

*[Signature]*  
Chairman  
Beldanga Municipality



19. During 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)
	<b>Revenue Expenditure (A)</b>	<b>719.34</b>
i)	Establishment Expenditure	349.51
ii)	Operation and Maintenance	80.24
iii)	Interest on Loan paid during the year	0.00
iv)	Any other revenue expenditure not covered under i), ii) & iii)	289.59
	<b>Capital Expenditure (B)</b>	<b>111.19</b>
i)	All developmental works under Central/State specific schemes	111.19
ii)	Loan Repayments (Principal Amount)	0.00
iii)	Other Capital expenditure	0.00
	<b>Total Expenditure [A+B]</b>	<b>830.53</b>

  
Executive Officer  
Beldanga Municipality

  
Chairman  
Beldanga Municipality

