

**C. BHATTACHARYYA & ASSOCIATES**  
CHARTERED ACCOUNTANTS

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

TO  
THE CHAIRMAN,  
BANKURA MUNICIPALITY,  
MACHANTALA JUNCTION,  
BANKURA-722101

Sir,

We have conducted the Internal Audit of **BANKURA MUNICIPALITY**, for the year 2017-18, as per the terms of reference vide Memo no. 3830A/BM/18-19 dated 08.02.2019 . 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.

With regards.

Thanking you.

Yours truly

For C. Bhattacharyya & Associates.

Chartered Accountants

FRN 327170E



27.02.2019

(C. Bhattacharyya)

M.No-067059

During the 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)
	<b>Total Recelpts (A+B)</b>	<b>7,949.64</b>
<b>A</b>	<b>Revenue Recelpts (1+2+3)</b>	<b>3,887.25</b>
<b>1</b>	<b>Own source revenue(A+B)</b>	<b>679.80</b>
<b>a)</b>	<b>Tax Revenue (levled and collected by municipal body)</b>	<b>214.75</b>
i)	Property tax	183.63
ii)	Other tax (levled and collected by municipal body)	31.12
<b>b)</b>	<b>Non Tax Revenue (levled and collected by municipal body)</b>	<b>465.05</b>
i)	Fees & fines	294.40
ii)	User Charges	115.14
iii)	Other non-tax rovenue (levled and collected by municipal body)	55.51
<b>2</b>	<b>Other Revenue Recelpts</b>	<b>157.66</b>
a)	Income from Interest/Investments	157.66
b)	Other Revenue Income	
<b>3</b>	<b>Transfer Grant &amp; Assigned Revenue</b>	<b>3,049.79</b>
a)	State Assigned Revenue	121.58
b)	State Finance Commission (SFC) Grants/Devolution	241.87
c)	Octrol compensation	
d)	Other State Government Transfers	1,321.94
e)	Central Finance Commisssion (CFC) Grant	1,364.40
f)	Other Central Government Transfers	
g)	Others	
<b>B</b>	<b>Capital Recelpts (1+2+3+4+5)</b>	<b>4,062.39</b>
<b>1</b>	Sale of Municipal Fixed Assets (If any)	
<b>2</b>	Loans (from State Govt. or Banks etc.)	
<b>3</b>	State Capital Account Grant (under State Schemes etc.)	799.39
<b>4</b>	Central Capital Account Grant (under Central Schemes etc.)	3,263.00
<b>5</b>	Other Capital Recelpts	
<b>SL NO</b>	<b>HEAD OF EXPENDITURE</b>	<b>AMOUNT(Rs)</b>
	<b>Total Expenditure [1+2]</b>	<b>5,711.46</b>
	<b>Revenue Expenditure (1)</b>	<b>2,033.75</b>
1.1	Admistrative Expenses, Establishment Expenditure and salaries	1,269.68
1.2	Operation and Maintenance (O &M)	228.90
1.3	Loan Repayment (Interset Payment)	
1.4	Others (any other revenue expenditure which in not salaries O&M or interest payment	535.17
<b>2</b>	<b>Capital Expenditure (B)</b>	<b>3,677.71</b>
2.1	All developmental works under Central/State specific schemes	1,145.76
2.2	Loan Repayments (Principial Amount)	
2.3	Other Capital expenditure	2,531.95

