

C. BHATTACHARYYA & ASSOCIATES
CHARTERED ACCOUNTANTS

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TO
THE CHAIRMAN,
NALHATI MUNICIPALITY,
NALHATI , BIRBHUM,
WEST BENGAL

Sir,

We have conducted the Internal Audit of **NALHATI MUNICIPALITY** for the year 2017-18, as per the terms of reference vide work order no.936/NAL/MUNI , dated 30.07.2019 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



29.08.19



(C. Bhattacharyya)

Partner

M.No-067059

1. 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)	1210.63
1	Own source revenue(x+y)	207.80
x	Tax Revenue	169.05
i)	Property tax	14.41
ii)	Other tax (levied and collected by municipal body)	154.64
y	Non Tax Revenue	38.75
i)	Fees & fines	29.07
ii)	User Charges	2.97
iii)	Other non-tax revenue (levied and collected by municipal body)	6.71
	Total Own Source Revenue (x+y)	207.80
2	Other Revenue Receipts	
i)	Income from interest/investments	3.13
ii)	Other Revenue income	0.00
	Total of Other Revenue Receipts	3.13
3	Transfer Grant & Assigned Revenue	
i)	State Assigned Revenue	31.23
ii)	State Finance Commission (SFC) Grants/Devolution	45.75
iii)	Octroi compensation	0.00
iv)	Other State Government Transfers	176.20
v)	Central Finance Commission (CFC) Grant	425.22
vi)	Other Central Government Transfers	321.30
vii)	Others	0.00
	Total of Transfer Grant & Assigned Revenue	999.70
	Total of A=(1+2+3)	1210.63
B	Capital Receipts	
	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.)	571.60
	Central Capital Account Grant (under Central Schemes etc.)	619.88
	Other Capital Receipts	18.71
	Total of Capital Receipts	1210.19
	Total Receipts of the ULB for the year 2017-18 (A+B)	2420.82

30/08/19
Finance Officer



2. 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)	
i)	Establishment Expenditure	293.56
ii)	Operation and Maintenance	108.87
iii)	Interest on Loan paid during the year	1.42
iv)	Any other revenue expenditure not covered under i), ii) & iii)	297.85
	Total revenue expenditure (A)	701.70
	Capital Expenditure (B)	
i)	All developmental works under Central/State specific schemes	1904.41
ii)	Loan Repayments (Principial Amount)	0.00
iii)	Other Capital expenditure	0.00
	Total Capital Expenditure (B)	1904.41
	Total Expenditure of the ULB for the year 2017-18 [A+B]	2606.11

Ash
30/07/19
Finance Officer
Nalhati Municipality

[Signature]
Chairman
Nalhati Municipality

