

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 2016-17, as per the terms of reference vide work order no.1103/NAL/MUNI, dated 09.07.2018 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


05.09.18



(C. Bhattacharyya)

Partner

M.No-067059

20. 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)
A	Revenue Receipts (1+2+3)	
1	Own source revenue(x+y)	
x	Tax Revenue	
i)	Property tax	15.64
ii)	Other tax (levied and collected by municipal body)	125.87
y	Non Tax Revenue	
i)	Fees & fines	31.71
ii)	User Charges	2.35
iii)	Other non-tax revenue (levied and collected by municipal body)	7.37
	Total Own Source Revenue (x+y)	182.94
2	Other Revenue Receipts	
i)	Income from interest/investments	0.19
ii)	Other Revenue income	
	Total of Other Revenue Receipts	0.19
3	Transfer Grant & Assigned Revenue	
i)	State Assigned Revenue	38.23
ii)	State Finance Commission (SFC) Grants/Devolution	160.01
iii)	Octroi compensation	0.00
iv)	Other State Government Transfers	498.91
v)	Central Finance Commission (CFC) Grant	196.86
vi)	Other Central Government Transfers	244.18
vii)	Others	
	Total of Transfer Grant & Assigned Revenue	1138.19
	Total of A= (1+2+3)	1321.32
B	Capital Receipts	
i)	Sale of Municipal Fixed Assets (If any)	0.00
ii)	Loans (from State Govt. or Banks etc.)	0.00
iii)	State Capital Account Grant (under State Schemes etc.)	67.49
iv)	Central Capital Account Grant (under Central Schemes etc.)	400.64
v)	Other Capital Receipts	28.66
vi)	Total of Capital Receipts (B)	496.79
	Total Receipts of the ULB for the year 2016-17 (A+B)	1818.11

S. Bacharpati
Executive Officer

Chairman



21. 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)
	Revenue Expenditure (A)	
i)	Establishment Expenditure	165.83
ii)	Operation and Maintenance	123.99
iii)	Interest on Loan paid during the year	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	181.89
	Total of revenue expenditure (A)	471.71
	Capital Expenditure (B)	
i)	All developmental works under Central/State specific schemes	1231.44
ii)	Loan Repayments (Principal Amount)	0.00
iii)	Other Capital expenditure	0.00
	Total Capital Expenditure (B)	1231.44
	Total Expenditure of the ULB for the year 2016-17 [A+B]	1703.15

S. B. Chakraborty
Executive Officer
Nalhati Municipality

S. B. Chakraborty
Chairman
Nalhati Municipality

