

C. BHATTACHARYYA & ASSOCIATES
CHARTERED ACCOUNTANTS

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TO
THE CHAIRMAN,
MAHESHTALA MUNICIPALITY,
MAHESHTALA, SOUTH 24 PARAGANAS,
WEST BENGAL

Sir,

We have conducted the Internal Audit of **MAHESHTALA MUNICIPALITY** for the year 2017-18, as per the terms of reference vide work order no.2977/I-A/MM/ESTT/533 date 09.01.2019, 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


05.03.2019



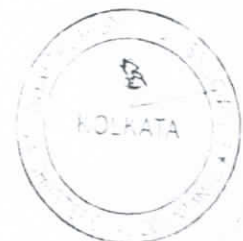
(C. Bhattacharyya)

Partner

M.No-067059

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)
	Total Receipts (A+B)	13086.81
A	Revenue Receipts (1+2+3)	13086.81
1	Own Revenue Receipts (a+b)	2454.72
a)	Tax Revenue (levied and collected by Municipal Body)	760.69
i)	Property Tax	754.89
ii)	Other Tax (levied and collected by Municipal Body)	5.80
b)	Non-tax Revenue (levied and collected by Municipal Body)	1694.03
i)	Fees & fines	1433.75
ii)	User Charges	155.76
iii)	Other non-tax Revenue (levied and collected by Municipal Body)	104.52
2	Other Revenue Receipts	157.55
a)	Income from interest/investments	145.25
b)	Other Revenue income	12.30
3	Transfers/Grants/Assigned Revenues	10474.54
a)	State Assigned Revenue	390.11
b)	State Finance Commission (SFC)	361.87
c)	Octroi compensation	0.00
d)	Other State Government Transfers	2595.15
e)	Central Finance Commission (CFC) Grant	2873.89
f)	Other Central Government Transfers	3988.00
g)	Others	265.52
B	Capital Receipts	0
1	Sale of Municipal Land	0.00
2	Loans (from State Govt. or Banks etc.)	0.00
3	State Capital Account Grant (under State Schemes etc.)	0.00
4	Central Capital Account Grant (under Central Schemes etc.)	0.00
5	Other Capital Receipts	0



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)
	Total Expenditure (1+2)	12280.82
1	Revenue Expenditure	4150.90
1.1	Administrative Expenses, Establishment and Salaries (All Departments-Regular and Contractual Staff)	1547.72
1.2	Operation and Maintenance (O&M)	617.93
1.3	Loan repayment (Interest payments)	0.00
1.4	Others (any other revenue expenditure which is not salaries, O & M or Interest Payment)	1985.25
2	Capital Expenditure	8129.92
2.1	All developmental works under Central/State specific schemes	6861.75
2.2	Loan Repayments (Principal Amount)	0.00
2.3	Other Capital Expenditure	1268.17

