



*D.N. Gupta & Associates*

Chartered Accountants

10, GANESH CHANDRA AVENUE  
5TH FLOOR, SUITE NO. 32.  
KOLKATA - 700 013. (WB)  
TELE : 22251878, 22251881  
E-mail : dngupta@dngassociates.in

To,  
**The Finance Officer**  
**Bidhan Nagar Municipal Corporation**  
**Poura Bhawan**  
**Salt Lake, Kolkata 7000106**

Sir,

**Sub- Audit report of AFS for the year 2014-15 & 2015-16**

We have conducted audit of Bidhan Nagar Municipal Corporation. The scope of the audit was checking the efficiency & effectiveness of the internal control and verification of related records.

Further we have given recommendation for rectifying/strengthening the same. The review covered operations for the year 2014-15 and 2015-16. Please find enclosed INCOME AND EXPENDITURES Report of BIDHAN NAGAR MUNICIPAL CORPORATION.

The audit team has concluded an operational review of the internal control structure and financial system Purro Hissab. The objective of our review was to evaluate controls in the financial system, compliance with policy & regulations and the effectiveness and efficiency of the current organization authority structure.

We wish to express our appreciation for the co-operation extended to the audit team by you and your staff during the audit.

Thanking You,

Regard.

For D.N GUPTA & ASSOCIATES

Chartered Accountants

FRN 316060E

(VISHAL GUPTA)

Partner

Membership no. 304910

Date: 01/09/2017

Place: KOLKATA

SL NO.	BIDHANNAGAR MUNICIPAL CORPORATION	Actuals for 2014-15 ( ₹ in lakhs)
	<b>Total Receipts (A+B)</b>	<b>5,906.38</b>
<b>A</b>	<b>Revenue Receipts (1+2+3)</b>	<b>5,156.64</b>
<b>1</b>	<b>Own Revenue Receipts (a+b)</b>	<b>2,391.79</b>
a)	<b>Tax Revenue (levied &amp; Collected by municipal body)</b>	<b>993.07</b>
i)	Property Tax	841.13
ii)	Other tax (levied and collected by municipal body)	
	Advertisement Tax	151.94
b)	<b>Non-Tax Revenue (levied &amp; Collected by municipal body)</b>	<b>1,398.72</b>
i)	<b>Fees &amp; Fines</b>	<b>609.82</b>
	miscellaneous development fees & collections (atm, bank, chattal)	13.35
	miscellaneous permit fees and collections ( cable tower)	6.45
	licence fees for shops (trade licence)	85.45
	Plan Sanction Fees	453.56
	Parking Fees	44.47
	Birth and Death Certificate Fees	6.54
ii)	<b>User Charges</b>	<b>500.22</b>
	House Connection for Water	20.46
	House Connection for Sewerage	39.00
	Mutation /Amendment Processing Charges	99.49
	Examination Charges in Hospital	1.59
	Site Clearance Charges (Conservancy Charges)	81.07
	Other Charges	163.65
	Sale and Hire Charges	94.96
iii)	<b>Other non-tax revenue (levied and collected by municipal body)</b>	<b>288.68</b>
	Tourist Levy	20.21
	Road Damage Recovery	268.47
<b>2</b>	<b>Other Revenue Receipts</b>	<b>108.70</b>
a)	Income from Interest/Investments	11.25
b)	<b>Other Revenue Income</b>	<b>97.45</b>
	Rent From Market	17.98
	Rent From Municipal Properties (Auditorium, Playground, Let out Property)	79.47
<b>3</b>	<b>Transfers/Grants/Assigned Revenues</b>	<b>2,656.15</b>
a)	<b>State Assigned Revenue</b>	<b>130.11</b>
	Entertainment Tax	88.20
	Trade Profession Callings	41.91
b)	<b>State Finance Commission (SFC) Grants</b>	<b>298.84</b>
c)	Octroi compensation	0.00
d)	<b>Other State Government Transfers</b>	<b>1,307.43</b>
	Salary Grant	207.28
	Fixed Grant	235.73
	Road Development Grant	468.75
	Grant for any Other Purpose	395.67
e)	<b>Central Finance Commission (CFC) Grant</b>	<b>298.84</b>
f)	<b>Other Central Government Transfers</b>	<b>260.75</b>
	Noaps/Widow/Disability	140.98
	Bsup/HUP/HFA	0.00
	Sjsry/Uwep/Nulm	0.00
	IPP VIII - Health/UPHCS/Nuhm	61.85
	Mid-day Meal	57.92
g)	<b>Others</b>	<b>360.18</b>
	West Bengal Urban Wage Employment Generation	274.15
	MPLADS /BEUP Fund	86.03
<b>B</b>	<b>Capital Receipts</b>	<b>749.74</b>
1	Sale of Municipal Land	0.00
2	Loans (from State Govt. or Banks etc.)	0.00
3	<b>State Capital Account Grant (under State Schemes etc.)</b>	<b>714.74</b>
	Grant From CMDA/ GoWB	714.74
4	<b>Central Capital Account Grant ( Central Schemes etc.)</b>	<b>35.00</b>
	KUSP/RAY/AMRUT/SBM	0.00
	Other Central Govt. Grant( Water Logging, Census)	35.00
5	<b>Other Capital Receipts</b>	<b>0.00</b>

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**Finance Officer  
Bidhannagar Municipal  
Corporation**

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**Commissioner  
Bidhannagar Municipal Corporation**



SL NO.	BIDHANNAGAR MUNICIPAL CORPORATION	Actuals for 2014-15 ( ₹ in lakhs)
	<b>Total Expenditure (1+2)</b>	<b>4,889.94</b>
<b>1</b>	<b>Revenue Expenditure</b>	<b>3,560.39</b>
1.1	Administrative Expenses, Establishment and Salaries	<b>1,558.34</b>
	Security Expenses	5.81
	Communication Expenses	4.25
	Printing & Stationary	40.18
	Travelling & Conveyance	3.11
	Insurance on vehicle	3.10
	Internal Audit Fees	8.24
	Legal Fees	89.31
	Professional & Other Fees	38.11
	Advertisement & Publicity	49.22
	Other Administrative Expenses	140.20
	Salary of Staff	213.17
	Wages	689.19
	Exgratia	274.45
1.2	Operation and Maintenance (O & M)	<b>1,508.57</b>
	Electricity Expenses	94.09
	Petrol & Diesel	80.71
	Consumption of Store	13.90
	Hire Charges	20.07
	Repair & Maintenance - Statues	7.00
	Repair & Maintenance - Roads & Pavement	320.47
	Repair & Maintenance -Water Supply	120.17
	Repair & Maintenance -Street Light	114.95
	Repair & Maintenance- Drainage & Sewerage	75.04
	Repair & Maintenance - Parks & Playgrounds	42.30
	Repair & Maintenance - Markets	9.23
	Repair & Maintenance - Public Toilets	6.12
	Repair & Maintenance - Nursery	1.17
	Repair & Maintenance - Office Building	15.95
	Repair & Maintenance -Halls, Auditorium, Shop & Markets	30.12
	Repair & Maintenance of other municipal building	45.31
	Repair & Maintenance - Vehicles	22.95
	Repair & Maintenance - Others (Furniture & Fixture, Electric	24.39
	Testing & Inspection	0.25
	Garbage Clearance Expenses (Conservancy)	309.74
	Repair & Maintenance -Pro Poor Activity	154.64
1.3	Loan repayment (Interest payments)	<b>0.00</b>
1.4	Others	<b>493.48</b>
	Expenditure in connection with flood relief/ fire	0.00
	Welfare of women children & aged	90.50
	Misc. Programme exp.(Mosquito Eradication etc)	47.10
	Misc Expenditure (Mayor's Relief etc)	55.33
	Municipal General Fund (Councillors)	300.55
<b>2</b>	<b>Capital Expenditure</b>	<b>1,329.55</b>
2.1	All development works under Central/State specific schemes	<b>1,077.09</b>
	Improvement of Parks	25.14
	Development of Open Markets	47.95
	Building	19.91
	Public Conveniences	16.08
	Parks & Playground (Greenery)	31.79
	Const. & Renovation of Worksheds etc.	0.00
	Roads & Pavements (Concrete & Others)	63.35
	Roads & Pavements (black topped)	377.52
	Drain Closed ( Sewerage & Drainage, Conservancy)	114.17
	Provision for Mechanised Waste Collection	0.00
	Pumps for Sewer Lines	20.48
	Water Pipelines	100.83
	Reservoirs	51.09
	Public Lighting	60.91
	Water Pumping Plants	72.49
	Expensive Vat / Container / Dust Bin	13.37
	Plant & Machinery in relation to Parks & Playground, Sports Academy (Swimming Pool)	19.01
	Vehicles	43.00
2.2	Loan Repayments (Principal Amount)	<b>0.00</b>
2.3	Other Capital Expenditure	<b>252.46</b>
	Computer	4.12
	Air Conditioners	0.00
	Furniture, Fixtures & Fittings	47.90
	Advance for Public Works	0.50
	Beautification of Boulevard, Rotary etc	199.94

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*[Signature]*  
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