



D.N. Gupta & Associates

Chartered Accountants

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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 2015-16 (₹ in lakhs)
	Total Receipts (A+B)	11,850.68
A	Revenue Receipts (1+2+3)	8,544.50
1	Own Revenue Receipts (a+b)	3,458.00
a)	Tax Revenue (levied & Collected by municipal body)	1,260.00
i)	Property Tax	1,235.00
ii)	Other tax (levied and collected by municipal body)	
	Advertisement Tax	25.00
b)	Non-Tax Revenue (levied & Collected by municipal body)	2,198.00
i)	Fees & Fines	801.00
	miscellaneous development fees & collections (atm, bank, chattal)	53.00
	miscellaneous permit fees and collections (cable tower)	15.00
	licence fees for shops (trade licence)	139.00
	Plan Sanction Fees	525.00
	Parking Fees	57.00
	Birth and Death Certificate Fees	12.00
ii)	User Charges	591.00
	House Connection for Water	72.00
	House Connection for Sewerage	30.00
	Mutation /Amendment Processing Charges	33.00
	Examination Charges in Hospital	42.00
	Site Clearance Charges (Conservancy Charges)	201.00
	Other Charges	191.00
	Sale and Hire Charges	22.00
iii)	Other non-tax revenue (levied and collected by municipal body)	806.00
	Tourist Levy	51.00
	Road Damage Recovery	755.00
2	Other Revenue Receipts	23.00
a)	Income from Interest/Investments	11.00
b)	Other Revenue Income	12.00
	Rent From Market	3.00
	Rent From Municipal Properties (Auditorium, Playground, Let out Property)	9.00
3	Transfers/Grants/Assigned Revenues	5,063.50
a)	State Assigned Revenue	413.20
	Entertainment Tax	286.68
	Trade Profession Callings	126.52
b)	State Finance Commission (SFC) Grants	739.14
c)	Octroi compensation	0.00
d)	Other State Government Transfers	1,965.88
	Salary Grant	309.89
	Fixed Grant	640.79
	Road Development Grant	600.00
	Grant for any Other Purpose	415.20
e)	Central Finance Commission (CFC) Grant	740.50
f)	Other Central Government Transfers	334.72
	Noaps/Widow/Disability	49.76
	Bsup/HUP/HFA	0.00
	Sjsry/Uwep/Nulm	34.55
	IPP VIII - Health/UPHCS/Nuhm	50.00
	Mid-day Meal	200.41
g)	Others	870.06
	West Bengal Urban Wage Employment Generation	724.87
	MPLADS /BEUP Fund	145.19
B	Capital Receipts	3,306.18
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.)	2,574.02
	Grant From CMDA/ GoWB	2,574.02
4	Central Capital Account Grant (Central Schemes etc.)	732.16
	KUSP/RAY/AMRUT/SBM	477.16
	Other Central Govt. Grant(Water Logging, Census)	255.00
5	Other Capital Receipts	0.00



[Handwritten Signature]
Finance Officer
Bidhannagar Municipal Corporation

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Commissioner
Bidhannagar Municipal Corporation

SL NO.	BIDHANNAGAR MUNICIPAL CORPORATION	Actuals for 2015-16 (₹ in lakhs)
	Total Expenditure (1+2)	10,891.81
1	Revenue Expenditure	7,700.26
1.1	Administrative Expenses, Establishment and Salaries	1,721.23
	Security Expenses	33.10
	Communication Expenses	3.10
	Printing & Stationary	28.41
	Travelling & Conveyance	1.54
	Insurance on vehicle	0.79
	Internal Audit Fees	11.62
	Legal Fees	34.76
	Professional & Other Fees	11.18
	Advertisement & Publicity	35.89
	Other Administrative Expenses	47.15
	Salary of Staff	242.49
	Wages	1,145.32
	Exgratia	125.88
1.2	Operation and Maintenance (O & M)	5,068.52
	Electricity Expenses	876.30
	Petrol & Diesel	127.33
	Consumption of Store	31.80
	Hire Charges	27.96
	Repair & Maintenance - Statues	1.60
	Repair & Maintenance - Roads & Pavement	879.29
	Repair & Maintenance -Water Supply	580.17
	Repair & Maintenance -Street Light	470.75
	Repair & Maintenance- Drainage & Sewerage	601.46
	Repair & Maintenance - Parks & Playgrounds	358.78
	Repair & Maintenance - Markets	27.76
	Repair & Maintenance - Public Toilets	30.29
	Repair & Maintenance - Nursery	7.14
	Repair & Maintenance -Hospital	68.38
	Repair & Maintenance - Office Building	28.67
	Repair & Maintenance -Halls, Auditorium, Shop & Markets	82.84
	Repair & Maintenance of other municipal building	64.34
	Repair & Maintenance - Vehicles	45.40
	Repair & Maintenance - Others (Furniture & Fixture, Electric Equipment etc)	79.61
	Testing & Inspection	0.45
	Garbage Clearance Expenses (Conservancy)	321.65
	Repair & Maintenance -Pro Poor Activity	356.55
1.3	Loan repayment (Interest payments)	0.00
1.4	Others	910.51
	Expenditure in connection with flood relief/ fire	0.00
	Welfare of women children & aged	716.97
	Misc. Programme exp.(Mosquito Eradication etc)	114.89
	Misc.Expenditure (Mayor's Relief etc)	0.96
	ICT Expenses	77.69
2	Capital Expenditure	3,191.55
2.1	All development works under Central/State specific schemes	2,781.60
	Improvement of Parks	165.51
	Development of Open Markets	103.09
	Building	35.75
	Public Conveniences	91.92
	Parks & Playground (Greenery)	122.39
	Roads & Pavements (Concrete & Others)	243.25
	Roads & Pavements (black topped)	798.49
	Drain Closed (Sewerage & Drainage, Conservancy)	288.51
	Provision for Mechanised Waste Collection	178.03
	Pumps for Sewer Lines	75.51
	Water Pipelines	124.18
	Reservoirs	360.25
	Public Lighting	74.05
	Water Pumping Plants	47.04
	Plant & Machinery in relation to Parks & Playground,Sports Academy (Swimming Pool)	41.61
	Vehicles	32.02
2.2	Loan Repayments (Principal Amount)	0.00
2.3	Other Capital Expenditure	409.95
	Computer	1.17
	Air Conditioners	86.82
	Furniture, Fixtures & Fittings	63.72
	Advance for Public Works	90.30
	Beautification of Boulevard, Rotary etc	167.94

R Gupta



Abhy
Finance Officer
Bidhannagar Municipal Corporation

[Signature]
Commissioner
Bidhannagar Municipal Corporation