



**D.N. GUPTA &
ASSOCIATES**
Chartered Accountants

To,
Controller of Finance
Bidhannagar Municipal Corporation
Poura Bhawan
415/A, FD Park, Sector-III, Saltlake, Kolkata-700106

Sub-Internal Audit Report for the Financial Year 2017-18

Sir,

We have conducted audit of Bidhannagar Municipal Corporation. The Scope of the audit was checking the efficiency and 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 2017-18. Please find enclosed **INCOME AND EXPENDITURE Report of BIDHANNAGAR MUNICIPAL CORPORATION.**

The audit team has concluded and operational review of the internal control structure and financial system Purohisab. The objective of our review was to evaluate controls in the financial system, compliance with policy and 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



(VISHAL GUPTA)

Partner

Membership no.304910

Date:- 19/09/2018

Place: KOLKATA

BIDHANNAGAR MUNICIPAL CORPORATION

SL NO.	BIDHANNAGAR MUNICIPAL CORPORATION	audited Actuals for 2017-18 (` in lakhs)
	Total Receipts (A+B)	22,760.38
A	Revenue Receipts (1+2+3)	15,527.44
1	Own Revenue Receipts (a+b)	5,646.29
a)	Tax Revenue (levied & Collected by municipal body)	1,276.37
i)	Property Tax	1062.05
ii)	Other tax (levied and collected by municipal body)	214.32
	Advertisement Tax	214.32
b)	Non-Tax Revenue (levied & Collected by municipal body)	4,369.92
i)	Fees & Fines	763.52
	miscellaneous development fees & collections (atm, bank, chattal)	167.25
	miscellaneous permit fees and collections (cable tower)	115.92
	licence fees for shops (trade licence)	64.15
	Plan Sanction Fees	347.19
	Parking Fees	50.00
	Birth and Death Certificate Fees	19.01
ii)	User Charges	1,267.15
	House Connection for Water	14.75
	House Connection for Sewerage	79.80
	Mutation /Amendment Processing Charges	104.67
	Examination Charges in Hospital	131.84
	Site Clearance Charges (Conservancy Charges)	165.81
	Other Charges	654.37
	Sale and Hire Charges	115.91
iii)	Other non-tax revenue (levied and collected by municipal body)	2,339.25
	Tourist Levy	197.85
	Road Damage Recovery	2,141.40
2	Other Revenue Receipts	259.57
a)	Income from Interest/Investments	52.84
b)	Other Revenue Income	206.73
	Rent From Market	116.32
	Rent From Municipal Properties (Auditorium, Playground, Let out Property)	90.41
3	Transfers/Grants/Assigned Revenues	9,621.58
a)	State Assigned Revenue	505.65
	Entertainment Tax	366.83
	Trade Profession Callings	138.82
b)	State Finance Commission (SFC) Grants	790.96
c)	Octroi compensation	0.00
d)	Other State Government Transfers	1,543.10
	Salary Grant	206.36
	Fixed Grant	845.07
	Grant for any Other Purpose	491.67
e)	Central Finance Commission (CFC) Grant	3,078.90
f)	Other Central Government Transfers	2,090.89
	Noaps/Widow/Disability	381.29
	Bsup/HFA	400.00
	Sjsry/Uwep/Nulm	62.66
	IPP VIII - Health/UPHCS/Nuhm	939.49
	Mid-day Meal	307.45
g)	Others	1,612.08
	West Bengal Urban Wage Employment Generation	501.37
	MPLADS /BEUP Fund	1,110.71
B	Capital Receipts	7,232.94
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.)	4,546.30
	Grant From CMDA/ GoWB	4,546.30
4	Central Capital Account Grant (Central Schemes etc.)	2,607.39
	KUSP/RAY/AMRUT/SBM	2,607.39
	Other Central Govt. Grant(Water Logging, Census)	0.00
5	Other Capital Receipts	79.25

Signature


Signature
 Controller of Finance
 Bidhannagar Municipal Corporation.
Signature

Signature
 Commissioner
 Bidhannagar Municipal Corporation

SL NO.	BIDHANNAGAR MUNICIPAL CORPORATION	audited Actuals for 2017-18 (` in lakhs)
	Total Expenditure (1+2)	14,530.58
1	Revenue Expenditure	6,729.18
1.1	Administrative Expenses, Establishment and Salaries	3,890.26
	Security Expenses	14.66
	Communication Expenses	3.95
	Printing & Stationary	32.07
	Travelling & Conveyance	0.19
	Insurance on vehicle	1.20
	Internal Audit Fees	22.30
	Legal Fees	24.08
	Professional & Other Fees	93.72
	Advertisement & Publicity	14.74
	Other Administrative Expenses	74.02
	Salary of Staff	312.72
	Wages	3,216.36
	Exgratia	80.25
1.2	Operation and Maintenance (O & M)	2,247.31
	Electricity Expenses	1,008.12
	Petrol & Diesel	205.81
	Consumption of Store	41.28
	Hire Charges	29.34
	Repair & Maintenance - Statues	1.36
	Repair & Maintenance - Roads & Pavement	223.57
	Repair & Maintenance -Water Supply	23.33
	Repair & Maintenance -Street Light	54.60
	Repair & Maintenance- Drainage & Sewerage	41.38
	Repair & Maintenance - Parks & Playgrounds	23.86
	Repair & Maintenance - Markets	52.61
	Repair & Maintenance - Public Toilets	47.88
	Repair & Maintenance - Nursery	9.38
	Repair & Maintenance -Hospital	56.32
	Repair & Maintenance - Office Building	41.07
	Repair & Maintenance -Halls, Auditorium, Shop & Markets	32.51
	Repair & Maintenance of other municipal building	24.06
	Repair & Maintenance - Vehicles	47.16
	Repair & Maintenance - Others (Furniture & Fixture, Electric Equipment etc)	45.91
	Testing & Inspection	0.00
	Garbage Clearance Expenses (Conservancy)	72.29
	Repair & Maintenance -Pro Poor Activity	165.47
1.3	Loan repayment (Interest payments)	0.00
1.4	Others	591.61
	Welfare of women children & aged	372.13
	Misc. Programme exp.(Mosquito Eradication etc)	91.23
	Misc.Expenditure (Mayor's Relief etc)	25.02
	Municipal General Fund (Councillors)	103.23
2	Capital Expenditure	7,801.40
2.1	All development works under Central/State specific schemes	7,389.59
	Improvement of Parks	282.75
	Development of Open Markets	418.31
	Building	32.91
	Public Conveniences	112.92
	Parks & Playground (Greenery)	314.28
	Const. & Renovation of Workshops etc.	64.84
	Roads & Pavements (Concrete & Others)	173.77
	Roads & Pavements (black topped)	982.56
	Drain Closed (Sewerage & Drainage, Conservancy)	578.92
	Provision for Mechanised Waste Collection	468.72
	Pumps for Sewer Lines	232.61
	Water Pipelines	2,472.48
	Reservoirs	442.26
	Public Lighting	683.13
	Water Pumping Plants	57.27
	Expensive Vat / Container / Dust Bin	71.86
	Vehicles	0.00
2.2	Loan Repayments (Principal Amount)	0.00
2.3	Other Capital Expenditure	411.81
	Computer	53.62
	Air Conditioners	27.38
	Furniture, Fixtures & Fittings	77.18
	Advance for Public Works	216.91
	Beautification of Boulevard, Rotary etc	36.72



Controller of Finance
Bidhannagar Municipal
Corporation.
S. Ghosh

Commissioner
Bidhannagar Municipal Corporation