

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 2016-17, as per the terms of reference vide work order no.1355/1-A/mm/ESTT/533 date 20.08.2018, 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.

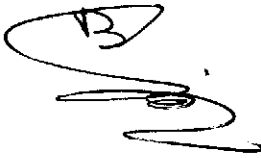
Thanking you.

Yours Faithfully

For **C. Bhattacharyya & Associates.**

Chartered Accountants

FRN 327170E



24.09.2018



(C. Bhattacharyya)

Partner

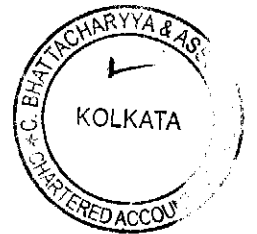
M.No-067059

18. During course of our Audit the Municipality has submitted the total Receipts (both revenue & capital) of the ULB for the year 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)	10279.65
1	Own source revenue(x+y)	2065.96
x	Tax Revenue	724.79
i)	Property tax	722.52
ii)	Other tax (levied and collected by municipal body)	2.27
y	Non Tax Revenue	1341.17
i)	Fees & fines	1228.89
ii)	User Charges	83.73
iii)	Other non-tax revenue (levied and collected by municipal body)	28.55
	Total Own Source Revenue (x+y)	2065.96
2	Other Revenue Receipts	
i)	Income from interest/investments	133.46
ii)	Other Revenue income	20.19
	Total of Other Revenue Receipts	153.65
3	Transfer Grant & Assigned Revenue	8060.04
i)	State Assigned Revenue	68.47
ii)	State Finance Commission (SFC) Grants/Devolution	0.00
iii)	Octroi compensation	0.00
iv)	Other State Government Transfers	1808.12
v)	Central Finance Commission (CFC) Grant	1500.59
vi)	Other Central Government Transfers	4421.92
vii)	Others	260.94
B	Capital Receipts	411.73
	Sale of Municipal Fixed Assets (If any)	0.00
	Loans (from State Govt. or Banks etc.)	0.00
	State Capital Account Grant (under State Schemes etc.)	0.00
	Central Capital Account Grant (under Central Schemes etc.)	0.00
	Other Capital Receipts	411.73



	Total of Capital Receipts	411.73
	Total Receipts of the ULB for the year 2016-17 (A+B)	10691.38



19. 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 INCOME	AMOUNT(Rs. In Lakh)
	Revenue Expenditure (A)	3256.96
i)	Establishment Expenditure	1506.45
ii)	Operation and Maintenance	712.05
iii)	Interest on Loan paid during the year	0.00
iv)	Any other revenue expenditure not covered under i), ii) & iii)	1038.46
	Total revenue expenditure	7502.62
	Capital Expenditure (B)	4245.66
i)	All developmental works under Central/State specific schemes	2060.77
ii)	Loan Repayments (Prinicipal Amount)	0
iii)	Other Capital expenditure	2184.89
	Total Expenditure [A+B]	7502.62

