

To
The Chairman
Bhadreswar Municipality
139, G.T Road
P.O & P.S Bhadreswar
Hooghly-712124

Sub: Internal Audit Report On Annual Financial Statement For The Year Ended 31st
March 2017

Sir,

We are forwarding the Audit Reports and detailed comments on the Annual Financial Statements for the Financial Year 2016-17 ended on 31st March 2017. The Audit has been conducted and report has been prepared as per the Rules u/s 87 of West Bengal Municipal Act 1993 as amended till date and annexure containing specified Sub Rule 2 of Rules 22 of West Bengal Municipal Finance & Accounting Rules 1999 as amended in January 2007 and The West Bengal Municipal (Internal Audit) Rules, 1997. We would like to refer Section 88 of the said Act mentioned above to place the Audit Report to the Chairman-in-council to implement our specific observations and recommendations.

Thanking you,

Yours Faithfully

For P S Roy & Associates
Chartered Accountants
FRN-320074E

P S ROY, PARTNER
MEMBERSHIP NO. 054992



Date : 23/04/2018

Place: Kolkata


20.04.18
Executive Officer
BHADRESWAR MUNICIPALITY


30.9.18
Chairman
BHADRESWAR MUNICIPALITY

Bhadreswar Municipality

2016-2017

INCOME		Amt. (Rs.)	Amt. (Rs.)	EXPENDITURE		Amt. (Rs.)	Amt. (Rs.)
A	Revenue Receipts (1+2+3)		2904.45	1	REVENUE EXPENDITURE		1618.76
1	Own Revenue Receipts (a+b)		653.13		1.1. Establishment and Salaries (All Departments-regular and contractual)	872.06	
110	a) Tax Revenue	278.26		210	Salaries, Wages and Bonus	872.06	
110	i) Property Tax	175.00		230	1.2. Operation and Maintenance (O&M)	489.23	
B	ii) Other tax (levied and collected by municipal body)	103.26			1.3.Loan repayment (Interest payments)		
	b) Non-tax revenue (levied and collected by municipal body)				1.4. Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	257.47	
140	i) FEES & FINES	125.49		220,210	Administrative Expenses ,Pension etc	86.40	
140	ii) User Charges	184.93		240	Interest and Finance Charges	0.04	
	iii) Other non-tax revenue (levied and collected by municipal body)	64.45		250	Other Expenses	171.03	
130	Rental Income from municipal properties	47.13		2	CAPITAL EXPENDITURE		469.46
150	Sale and Hire Charges	17.32			2.1. All developmental works under Central/State specific schemes	211.99	
171	Interest Earned			410	Fixed assets (BMS,DMA Grant)	211.99	
2	Other Revenue Receipts (3)		4.87		2.2.Loan Repayments (Principial Amount)	0	
171	a) Interest Earned	4.87			2.3.Other Capital expenditure	257.47	
	b) Other revenue income			410	Fixed assets	257.47	
3	Transfers/Grants/Assigned Revenues		2246.45	430	Stock-in-hand	0.00	
120	a) State Assigned Revenue	47.35			Total Expenditure (1+2)		
320	b) State Finance Commission (SFC) Grants/Devolution	299.23					
	c) Octroi compensation	0.00					
320	d)Other State Government Transfers	765.25					
	1) SALARY GRANT	273.91					
	2) D.A. SUBVENTION GRANT	126.09					
	3) PENSION RELIEF GRANT	38.84					
	4) URBAN WAGE EMPLOYMENT GENERATION	129.12					
	6) FIXED GRANT	197.29					
320	e)Central Finance Commission (CFC) Grant	374.32					
320	f) Other Central Government Transfers	257.40					
	g)Others	502.90					
B	Capital Receipts		642.55				
	1) Sale of Municipal Land						
	2)Loans (from State Govt. or Banks etc.)						
320	3)State Capital Account Grant (under State Schemes etc.)	374.14					
	BMS	0.00					
	DMA	374.14					
	4)Central Capital Account Grant (under Central Schemes etc.)						
341	5)Other Capital Receipts	210.00					
	Deposits Works :	58.41					
	BEUP Fund	27.75					
	MP LAD	30.66					
Total Receipts (A+B)			3547.00		Total Expenditure (1+2)		2088.22

[Signature]
30.9.18
Executive Officer
BHADRESWAR MUNICIPALITY

[Signature]
30.9.18
Chairman
BHADRESWAR MUNICIPALITY

