

C. BHATTACHARYYA & ASSOCIATES
CHARTERED ACCOUNTANTS

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TO
THE CHAIRMAN,
PURULIA MUNICIPALITY,
PURULIA,
WEST BENGAL

Sir,

We have conducted the Internal Audit of **PURULIA MUNICIPALITY** for the year 2017-18, as per the terms of reference vide work order no.7135 M.G date 27.02.2019, 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.

Thanking you.

Yours Faithfully

For C. Bhattacharyya & Associates.

Chartered Accountants

FRN 327170E



08.03.2019



(C. Bhattacharyya)

Partner

M.No-067059

Accountant Plz take the matter.
Bhattacharyya
FINANCE OFFICER
PURULIA MUNICIPALITY



22. During course of our Audit the Municipality has submitted the total Receipts and payments (both revenue & capital) of the ULB for the year 2017-18. The details of the same are summarized as follows :

	Head of Income	Amounts(Rs. in Lakhs)
	Details of Receipt	
	Total Receipt(A+B)	5796.46
A	Revenue Receipt (1+2+3)	3202.04
1.	Own Source Revenue(a+b)	480.31
a)	Tax Revenue	156.37
i)	Property Tax	129.43
ii)	Other Tax (levied and collected by municipal body)	26.94
b)	Non Tax Revenue	323.94
i)	Fees & Fines	109.16
ii)	User Charges	6.36
iii)	Other non-tax revenue (levied and collected by municipal body)	208.42
2.	Other Revenue Receipt	0.00
i)	Income from interest/ Investment	0.00
ii)	Other Revenue Income	0.00
3.	Transfer Grant & Assigned Revenue	2721.73
i)	State Assigned Revenue	105.65
ii)	State Finance Commission(SFC) Grant/ Devolution	85.20
iii)	Octroi compensation	0.00
iv)	Other State Government Transfer	1057.90
v)	Central Finance Commission(CFC) Grant	604.82
vi)	Other Central Government Transfer	831.30
vii)	Others	36.86
B.	Capital Receipts	2594.42
1	Sale of Municipal Fixed Assets (if any)	0.00
2	Loans (from State Govt. or Bank etc.)	0.00
3	State Capital Account Grant (Under State Scheme etc.)	359.32
4	Central Capital Account Grant (Under Central Scheme etc.)	2026.57
5	Other Capital Receipts	208.53
	Detail of Expenditure	
	Total Expenditure(1+2)	7063.49
1.	Revenue Expenditure	2799.04
i)	Administrative Expenses, Establishment and Salary (All Departmental and Contractual Staff)	1566.56
ii)	Operation and Maintenance (O&M)	250.41
iii)	Interest on Loan paid during the year	0.00
iv)	Any other revenue expenditure not covered under i), ii) & iii)	982.07
2.	Capital Expenditure	4264.45
i)	All development works under Central/ State Specified Scheme	4264.45
ii)	Loans Repayment (Principal Amount)	0.00
iii)	Other Capital Expenditure	0.00

