



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

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

**Sub- Audit Report of AFS for the Year 2016-17**

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 2016-17. 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.

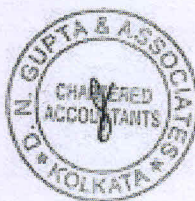
We wish to express our appreciation for the co-operation extended to the audit team by you and your staff during the audit.

Thanking You,

Regard,

For D.N.GUPTA & Associates  
Chartered Accountants  
FRN 316060E

(VISHAL GUPTA)  
Partner  
Membership no.304910



Date:- 14/04/2018

Place: KOLKATA



SL NO.	BIDHANNAGAR MUNICIPAL CORPORATION	Actuals for 2016-17 ( ₹ in lakhs)
	<b>Total Receipts (A+B)</b>	<b>14,001.31</b>
<b>A</b>	<b>Revenue Receipts (1+2+3)</b>	<b>9,830.99</b>
<b>1</b>	<b>Own Revenue Receipts (a+b)</b>	<b>3,589.44</b>
a)	<b>Tax Revenue (levied &amp; Collected by municipal body)</b>	<b>1,713.90</b>
i)	Property Tax	1656.24
ii)	Other tax (levied and collected by municipal body)	
	Advertisement Tax	57.66
b)	<b>Non-Tax Revenue (levied &amp; Collected by municipal body)</b>	<b>1,875.54</b>
i)	<b>Fees &amp; Fines</b>	<b>547.11</b>
	miscellaneous development fees & collections (atm, bank, chattal)	68.52
	miscellaneous permit fees and collections ( cable tower)	30.00
	licence fees for shops (trade licence)	246.45
	Plan Sanction Fees	130.14
	Parking Fees	58.06
	Birth and Death Certificate Fees	13.94
ii)	<b>User Charges</b>	<b>466.91</b>
	House Connection for Water	18.87
	House Connection for Sewerage	33.52
	Mutation /Amendment Processing Charges	28.07
	Examination Charges in Hospital	18.38
	Site Clearance Charges (Conservancy Charges)	241.63
	Other Charges	94.20
	Sale and Hire Charges	32.24
iii)	<b>Other non-tax revenue (levied and collected by municipal body)</b>	<b>861.52</b>
	Tourist Levy	52.00
	Road Damage Recovery	809.52
<b>2</b>	<b>Other Revenue Receipts</b>	<b>214.68</b>
a)	Income from Interest/Investments	45.04
b)	<b>Other Revenue Income</b>	<b>169.64</b>
	Rent From Market	99.87
	Rent From Municipal Properties (Auditorium, Playground, Let out Property)	69.77
<b>3</b>	<b>Transfers/Grants/Assigned Revenues</b>	<b>6,026.87</b>
a)	<b>State Assigned Revenue</b>	<b>416.17</b>
	Entertainment Tax	283.08
	Trade Profession Callings	133.09
b)	<b>State Finance Commission (SFC) Grants</b>	<b>918.07</b>
c)	Octroi compensation	0.00
d)	<b>Other State Government Transfers</b>	<b>1,703.36</b>
	Salary Grant	483.85
	Fixed Grant	763.29
	Road Development Grant	0.00
	Grant for any Other Purpose	456.22
e)	<b>Central Finance Commission (CFC) Grant</b>	<b>1,516.25</b>
f)	<b>Other Central Government Transfers</b>	<b>770.30</b>
	Noaps/Widow/Disability	247.95
	Bsup/HUP/HFA	0.00
	Sjsry/Uwep/Nulm	68.14
	IPP VIII - Health/UPHCS/Nuhm	153.21
	Mid-day Meal	301.00
g)	<b>Others</b>	<b>702.72</b>
	West Bengal Urban Wage Employment Generation	501.01
	MPLADS /BEUP Fund	201.71
<b>B</b>	<b>Capital Receipts(1+2+3+4+5)</b>	<b>4,170.32</b>
1	Sale of Municipal Land	0.00
2	Loans (from State Govt. or Banks etc.)	0.00
3	<b>State Capital Account Grant (under State Schemes etc.)</b>	<b>3,671.14</b>
	Grant From CMDA/ GoWB	3,671.14
4	<b>Central Capital Account Grant ( Central Schemes etc.)</b>	<b>444.73</b>
	KUSP/RAY/AMRUT/SBM	81.61
	Other Central Govt. Grant( Water Logging, Census)	363.12
5	<b>Other Capital Receipts</b>	<b>54.45</b>



19/9/18  
Controller of Finance  
Bidhannagar Municipal  
Corporation.

d. Ghosh

Commissioner  
Bidhannagar Municipal Corporation



SL NO.	BIDHANNAGAR MUNICIPAL CORPORATION	Actuals for 2016-17 ( ₹ in lakhs)
	<b>Total Expenditure (1+2)</b>	<b>12,152.25</b>
<b>1</b>	<b>Revenue Expenditure(1.1+1.2+1.3+1.4)</b>	<b>6,442.07</b>
1.1	Administrative Expenses, Establishment and Salaries	2,872.31
	Security Expenses	32.78
	Communication Expenses	3.26
	Printing & Stationary	30.34
	Travelling & Conveyance	0.46
	Insurance on vehicle	2.07
	Internal Audit Fees	9.08
	Legal Fees	31.77
	Professional & Other Fees	18.50
	Advertisement & Publicity	43.09
	Other Administrative Expenses	60.09
	Salary of Staff	283.32
	Wages	2,275.00
	Exgratia	82.55
1.2	Operation and Maintenance (O & M)	2,970.60
	Electricity Expenses	946.48
	Petrol & Diesel	146.72
	Consumption of Store	39.60
	Hire Charges	22.15
	Repair & Maintenance - Statues	0.99
	Repair & Maintenance - Roads & Pavement	292.67
	Repair & Maintenance -Water Supply	183.72
	Repair & Maintenance -Street Light	174.22
	Repair & Maintenance- Drainage & Sewerage	181.86
	Repair & Maintenance - Parks & Playgrounds	88.57
	Repair & Maintenance - Markets	28.55
	Repair & Maintenance - Public Toilets	31.75
	Repair & Maintenance - Nursery	8.07
	Repair & Maintenance -Hospital	64.01
	Repair & Maintenance - Office Building	65.12
	Repair & Maintenance -Halls, Auditorium, Shop & Markets	34.50
	Repair & Maintenance of other municipal building	55.92
	Repair & Maintenance - Vehicles	52.12
	Repair & Maintenance - Others (Furniture & Fixture, Electric Equipment etc)	47.75
	Testing & Inspection	0.24
	Garbage Clearance Expenses (Conservancy)	184.69
	Repair & Maintenance -Pro Poor Activity	320.90
1.3	Loan repayment (Interest payments)	0.00
1.4	Others	599.16
	Welfare of women children & aged	327.59
	Misc. Programme exp.(Mosquito Eradication etc)	78.94
	Misc.Expenditure (Mayor's Relief etc)	15.40
	Municipal General Fund (Councillors)	177.23
<b>2</b>	<b>Capital Expenditure(2.1+2.2+2.3)</b>	<b>5,710.18</b>
2.1	All development works under Central/State specific schemes	5,187.57
	Improvement of Parks	274.31
	Development of Open Markets	394.51
	Building	25.34
	Public Conveniences	114.25
	Parks & Playground (Greenery)	251.11
	Const. & Renovation of Worksheds etc.	57.66
	Roads & Pavements (Concrete & Others)	535.84
	Roads & Pavements (black topped)	834.58
	Drain Closed ( Sewerage & Drainage, Conservancy)	535.59
	Provision for Mechanised Waste Collection	480.33
	Pumps for Sewer Lines	205.35
	Water Pipelines	237.82
	Reservoirs	417.94
	Public Lighting	647.19
	Water Pumping Plants	49.95
	Expensive Vat / Container / Dust Bin	80.41
	Vehicles	45.39
2.2	Loan Repayments (Principal Amount)	0.00
2.3	Other Capital Expenditure	522.61
	Computer	30.98
	Air Conditioners	21.95
	Furniture, Fixtures & Fittings	69.14
	Advance for Public Works	377.00
	Beautification of Boulevard, Rotary etc	23.54



*D. Ghosh*  
Controller of Finance  
Bidhannagar Municipal Corporation.

*D. Kumar*  
Commissioner  
Bidhannagar Municipal Corporation