

C. BHATTACHARYYA & ASSOCIATES
CHARTERED ACCOUNTANTS

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TO
THE CHAIRMAN,
KANDI MUNICIPALITY,
KANDI, MURSHIDABAD
WEST BENGAL

Sir,

We have conducted the Internal Audit of **KANDI MUNICIPALITY** for the year 2015-16, as per the terms of reference vide work order no. 1492/1-KM/19 dated 13.07.2019. 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.

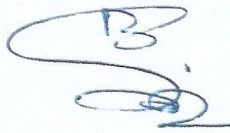
Thanking you.

Yours faithfully

For **C. Bhattacharyya & Associates.**

Chartered Accountants

FRN 327170E


31.08.19



(C. Bhattacharyya)

M.No-067059

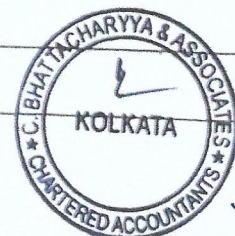
UDIN:- 19067059AAAAAR6591

18. During course of our Audit the Municipality has submitted total Receipts (both revenue & capital) for the year 2015-16. The details of the same are summarized as follows :

SL NO	HEAD OF INCOME	AMOUNT(Rs. in Lakh)
A	Revenue Receipts (1+2+3)	2422.71
1	Own source revenue(x+y)	
x	Tax Revenue	45.23
i)	Property tax	37.84
ii)	Other tax (levied and collected by municipal body)	7.39
y	Non Tax Revenue	47.55
i)	Fees & fines	0.00
ii)	User Charges	0.00
iii)	Other non-tax revenue (levied and collected by municipal body)	47.55
	Total Own Source Revenue (x+y)	92.78
2	Other Revenue Receipts	
i)	Income from interest/investments	0.00
ii)	Other Revenue income	0.00
	Total of Other Revenue Receipts	0.00
3	Transfer Grant & Assigned Revenue	2329.93
i)	State Assigned Revenue	85.63
ii)	State Finance Commission (SFC) Grants/Devolution	0.00
iii)	Octroi compensation	112.15
iv)	Other State Government Transfers	1043.37
v)	Central Finance Commission (CFC) Grant	70.45
vi)	Other Central Government Transfers	1018.33
vii)	Others	
B	Capital Receipts	
	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.)	379.36
	Central Capital Account Grant (under Central Schemes etc.)	933.03
	Other Capital Receipts	0.00
	Total of Capital Receipts	1312.39
	Total Receipts of the ULB for the year 2016-17 (A+B)	3735.10

Certified copy.

[Signature]
Vice-Chairman
Kandi Municipality



[Signature]
Executive Officer
Kandi Municipality

19. During course of our Audit the municipality has submitted the total expenditure (both revenue & capital) for the year 2015-16. The details of the same are summarized as follows:

SL. NO	HEAD OF EXPENDITURE	AMOUNT (Rs. In Lakh)
	Revenue Expenditure (A)	
i)	Establishment Expenditure & Administrative Expenditure	470.83
ii)	Operation and Maintenance	318.69
iii)	Interest on Loan paid during the year	0.00
iv)	Any other revenue expenditure not covered under i), ii) & iii)(including depreciation)	98.37
	Total revenue expenditure	887.89
	Capital Expenditure (B)	
i)	All developmental works under Central/State specific schemes	1005.88
ii)	Loan Repayments (Principial Amount)	
iii)	Other Capital expenditure	148.01
	Total Capital Expenditure	1153.89
	Total Expenditure [A+B]	2041.78



Certified copy

Good
Vice-Chairman
Kandi Municipality

[Signature]
Executive Officer
Kandi Municipality