

C. BHATTACHARYYA & ASSOCIATES
CHARTERED ACCOUNTANTS

29, Rajdanga Main Road,
Flat-2C, 2nd floor
Kolkata- 700 107
e-mail-cbassociates13@gmail.com
Mob- 9051838676

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

Sir,

We have conducted the Internal Audit of **KANDI MUNICIPALITY** for the year 2016-17, 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:- 19067059AAAAA53907

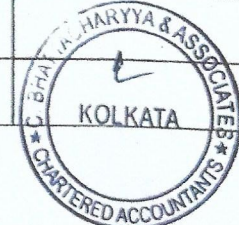
19. During course of our Audit the municipality has submitted the total Receipts (both revenue & capital) for the year 2016-17. The details of the same are summarized as follows:

SL NO	HEAD OF INCOME	AMOUNT (Rs. In Lakh)
A	Revenue Receipts (1+2+3)	2225.21
1	Own source revenue(x+y)	
x	Tax Revenue	43.21
i)	Property tax	35.89
ii)	Other tax (levied and collected by municipal body)	7.32
y	Non Tax Revenue	98.75
i)	Fees & fines	0.00
ii)	User Charges	0.00
iii)	Other non-tax revenue (levied and collected by municipal body)	98.75
	Total Own Source Revenue (x+y)	141.96
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	2083.25
i)	State Assigned Revenue	141.61
ii)	State Finance Commission (SFC) Grants/Devolution	0.00
lii)	Octroi compensation	12.04
iv)	Other State Government Transfers	703.15
v)	Central Finance Commission (CFC) Grant	175.96
vi)	Other Central Government Transfers	1050.49
vii)	Others	0.00
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.)	356.22
	Central Capital Account Grant (under Central Schemes etc.)	876.12
	Other Capital Receipts	0.00
	Total of Capital Receipts	1232.34
	Total Receipts (A+B)	3457.55

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Anmol

Vice-Chairman
Kandi Municipality



Executive Officer
Kandi Municipality


19. During course of our Audit the municipality has submitted the total expenditure (both revenue & capital) for the year 2016-17. 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	463.66
ii)	Operation and Maintenance	190.06
iii)	Interest on Loan paid during the year	0.00
iv)	Any other revenue expenditure not covered under i), ii) & iii)(including depreciation)	75.45
	Total revenue expenditure	729.17
	Capital Expenditure (B)	
i)	All developmental works under Central/State specific schemes	1317.19
ii)	Loan Repayments (Principial Amount)	0.00
iii)	Other Capital expenditure	55.80
	Total Capital Expenditure	1372.99
	Total Expenditure [A+B]	2102.16

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Vice-Chairman
Kandi Municipality




Executive Officer
Kandi Municipality