

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 2017-18, 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.**

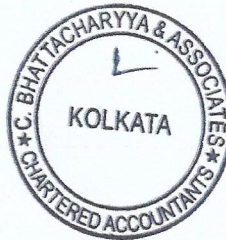
Chartered Accountants

FRN 327170E

 31.08.19

(C. Bhattacharyya)

M.No-067059



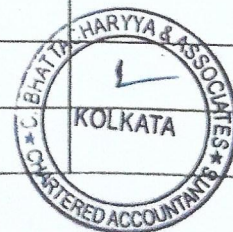
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19. During course of our Audit the municipality has submitted the total Receipts (both revenue & capital) for the year 2017-18. The details of the same are summarized as follows:

SL NO	HEAD OF INCOME	AMOUNT (Rs. In Lakh)
A	Revenue Receipts (1+2+3)	3671.98
1	Own source revenue(x+y)	
x	Tax Revenue	58.89
i)	Property tax	39.86
ii)	Other tax (levied and collected by municipal body)	19.03
y	Non Tax Revenue	83.53
i)	Fees & fines	0.00
ii)	User Charges	53.53
iii)	Other non-tax revenue (levied and collected by municipal body)	30.00
	Total Own Source Revenue (x+y)	142.42
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	
i)	State Assigned Revenue	49.09
ii)	State Finance Commission (SFC) Grants/Devolution	50.78
iii)	Octroi compensation	15.04
iv)	Other State Government Transfers	994.15
v)	Central Finance Commission (CFC) Grant	154.91
vi)	Other Central Government Transfers	2265.59
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.)	469.74
	Central Capital Account Grant (under Central Schemes etc.)	1155.29
	Other Capital Receipts	0.00
	Total of Capital Receipts	1625.03
	Total Receipts (A+B)	5297.01

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Vice-Chairman
Kandi Municipality



Executive Officer
Kandi Municipality

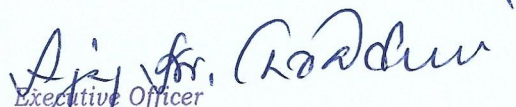
19. During course of our Audit the municipality has submitted the total expenditure (both revenue & capital) for the year 2017-18. The details of the same are summarized as follows:

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs. In Lakh)
	Revenue Expenditure (A)	
i)	Establishment Expenditure & Administrative Expenditure	525.10
ii)	Operation and Maintenance	425.15
iii)	Interest on Loan paid during the year	0.00
iv)	Any other revenue expenditure not covered under (i),(ii) & (iii)(including depreciation)	224.56
	Total revenue expenditure	1174.81
	Capital Expenditure (B)	
i)	All developmental works under Central/State specific schemes	4201.61
ii)	Loan Repayments (Principal Amount)	0.00
iii)	Other Capital expenditure	182.15
	Total Capital Expenditure	4383.76
	Total Expenditure [A+B]	5558.57

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Vice-Chairman
Kandi Municipality


Executive Officer
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