

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 CHAIRPERSON,
THE BOARD OF ADMINISTRATORS,
KANDI MUNICIPALITY,
KANDI, MURSHIDABAD,
WEST BENGAL

Sir,

We have conducted the Internal Audit of **KANDI MUNICIPALITY** for the year 2018-19, as per the terms of reference vide work order no. 2467/I-KM/20 dated 09.11.2020 and 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


16.12.2020



(C. Bhattacharyya)

M.No-067059

UDIN: 20067059AAAABO7713


21/12/20
Finance Officer
KANDI MUNICIPALITY


Executive Officer
Kandi Municipality


Chairperson
Board of Administrators
Kandi, Municipality



During course of our Audit the Kandi Municipality has submitted the total Receipts (both revenue & capital) of the ULB for the year 2018-19. The details of the same are summarized as follows:

SL NO	HEAD OF INCOME	AMOUNT (Rs. In Lakh)
A	Revenue Receipts (1+2+3)	2830.22
1	Own source revenue (x+y)	181.15
x	Tax Revenue	70.85
i)	Property tax	50.13
ii)	Other tax (levied and collected by municipal body)	20.72
y	Non Tax Revenue	110.30
i)	Fees & fines	72.25
ii)	User Charges	38.05
iii)	Other non-tax revenue (levied and collected by municipal body)	0.00
2	Other Revenue Receipts	110.00
i)	Income from interest/investments	110.00
ii)	Other Revenue income	0.00
3	Transfer Grant & Assigned Revenue	2539.07
i)	State Assigned Revenue	41.22
ii)	State Finance Commission (SFC) Grants/Devolution	152.46
iii)	Octroi compensation	0.00
iv)	Other State Government Transfers	819.34
v)	Central Finance Commission (CFC) Grant	333.30
vi)	Other Central Government Transfers	1192.75
vii)	Others	0.00
B	Capital Receipts	1494.86
	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.)	1123.11
	Central Capital Account Grant (under Central Schemes etc.)	371.75
	Other Capital Receipts	0.00
	Total Receipts of the ULB for the year 2018-19 (A+B)	4325.08



[Signature]
28/12/20
Finance Officer
KANDI MUNICIPALITY

[Signature]
Executive Officer
Kandi Municipality

[Signature]
Chairperson
Board of Administrators
Executive Officer



23. During course of our Audit the Kandi Municipality has submitted the total Expenditure (both revenue & capital) of the ULB for the year 2018-19. The details of the same are summarized as follows:

SL NO	HEAD OF EXPENDITURE	AMOUNT (Rs. in lakh)
	Revenue Expenditure (A)	703.53
i)	Establishment Expenditure	402.85
ii)	Operation and Maintenance	165.00
iii)	Interest on Loan paid during the year	0.00
iv)	Any other revenue expenditure not covered under i), ii) & iii)	135.68
	Capital Expenditure (B)	2500.84
i)	All developmental works under Central/State specific schemes	1875.32
ii)	Loan Repayments (Prinicipal Amount)	0.00
iii)	Other Capital expenditure	625.52
	Total Expenditure [A+B]	3204.37



Executive Officer
Kandi Municipality

Finance Officer
KANDI MUNICIPALITY

Executive Officer
Kandi Municipality

Chairperson
Board of Administrators
Kandi, Municipality

