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INDIAN AUDIT AND ACCOUNTS DEPARTMENT

O/o PRINCIPAL ACCOUNTANT GENERAL
(GENERAL & SOCIAL SECTOR AUDIT), W.B.

LOCAL AUDIT DEPARTMENT

No. SS-III/ A/cs Rishra M (15-16)/18-19/1529
Dated: 27.06.2018

To
The Chairman,
Rishra Municipality,
PO- Rishra,
Pin-712248
Hooghly, W.B

Sub: Audit Report on Annual Financial Statement for the year 2015-16

Sir,

I am forwarding the Audit Reports and detailed comments on the AFS for the year 2015-16 under section 87 of West Bengal Municipal Act 1993 as amended till date and annexure containing specified information as per Sub-Rule 2 of Rule 22 of West Bengal Municipal Finance and Accounting Rules 1999 as amended in January 2007. I draw your kind attention to Section 88 of the Act ibid to place the Audit Report to the Chairman-in-Council to take remedial measures and report to the Director of Local Bodies with intimation to this office.

Yours faithfully,

R. Sanyal

Examiner of Local Accounts
West Bengal

Enclosure: As stated above

8, KiranSankar Roy Road, G.I. Press Building 2nd Floor, Kolkata-700001

This is to certify that Annual Financial Statement for the year 2015-16 has been Audited by Examiner of Local Audit. The Audited Statement of Income & Expenditure is summarised from has been appended below

Sl. No.	Code No	Head of Account	Current Period Amount
			4023268.00
A/1/a/i		Property tax	6551973.00
	1100101	PROPERTY TAX FROM RESIDENTIAL BUILDINGS	1713877.00
	1100102	PROPERTY TAX FROM COMMERCIAL BUILDINGS	2389675.00
	1100107	SURCHARGE ON PROPERTY TAX	114304.00
	4311002	PROPERTY TAX RECEIVABLE ON RESIDENTIAL BUILDINGS (ARREARS)	14793097.00
	4321002	PROPERTY TAX RECEIVABLE ON COMMERCIAL BUILDINGS	
			1635600.00
A/1/a/ii		Other tax	352148.00
	1100701	VEHICLE TAX	1987748.00
	1101001	PROFESSIONAL TAX	
			359404.00
A/1/b/i		Fees & Fines	912791.00
	1401003	REGISTRATION OF PATIENTS	300.00
	1401004	REGISTRATION OF PROFESSIONALS/ENLISTMENT FEES	14644404.00
	1401005	REGISTRATION OF PUBLIC WORKS CONTRACTORS	24650.00
	1401008	MISCELLANEOUS DEVELOPMENT FEES AND COLLECTIONS	10365172.00
	1401103	LICENSING FEES FOR SHOPS	17460.00
	1401205	PLAN SANCTION FEES	133397.00
	1401301	FEES FOR COPYING	1400.00
	1401302	BIRTH AND DEATH CERTIFICATE FEES	1433430.00
	1404001	ADVERTISEMENT FEES	10396854.00
	1404006	HOUSE CONNECTION FOR WATER	337795.00
	1404010	MUTATION FEES	462205.00
	1405002	EXAMINATION CHARGES IN HOSPITALS	162000.00
	1405007	SEPTIC TANK CLEARANCE CHARGES	634775.00
	1405009	CREMATORIUM CHARGES	149200.00
	1405013	FERRULE CLEARANCE CHARGES	1730.00
	1405015	SUPPLY OF EXTRA WATER/SPECIAL WATER SUPPLY/WATER TANKER	102400.00
	1407003	PLAN PREPARATION CHARGES	40139367.00
	1407004	ROAD DAMAGE RECOVERY	
			103695.00
A/1/b/ii		User Charges	663024.00
	1301001	RENT FROM MARKETS	498500.00
	1301002	RENT FROM SHOPPING COMPLEXES	49951.00
	1301003	RENT FROM AUDITORIUMS	340100.00
	1301008	RENT FROM LET OUT PROPERTY	3600.00
	1303001	RENT FROM GUEST HOUSES	16500.00
	1304001	RENT FROM LEASE OF LANDS	2500.00
	1308003	RENT FROM LEASE OF FERRY GHAT/OTHER RENTS	1600.00
	1309002	RENT FROM OFFICE BUILDINGS	1524.00
	1309003	RENT FROM GUEST HOUSES	1680994.00
	1309004	RENT FROM LEASE OF LANDS	
			180630.00
A/1/b/iii		Other non-tax revenue	11020.00
	1501101	SALE OF TENDER FORMS	17040.00
	1501107	WATER CONNECTION APPLICATION FORM	10800.00
	1501108	BIRTH CERTIFICATE FORM	64610.00
	1501109	DEATH CERTIFICATE FORM	196319.00
	1501112	SALE OF OTHER FORMS	68780.00
	1504002	HIRE CHARGES OF AMBULANCE	549199.00
	1504003	HIRE CHARGES OF ANY OTHER VEHICLES	
			98360.00
A/2/a		Interest	110.00
	1701001	INTEREST FROM FIXED DEPOSITS	493088.00
	1701002	INTEREST ON GOVERNMENT DEPOSITS	10.00
	1711001	BANK INTEREST	
	1712004	INTEREST ON FESTIVAL ADVANCE	

		19303.00
	1718002 INTEREST ON PROPERTY TAX RECEIVABLE	27.00
	1718004 INTEREST ON RENTAL INCOME RECEIVABLE	610898.00
A/2/b	Other Revenue Income	671774.00
	2101004 HOUSE RENT ALLOWANCE	145725.00
	2101008 BONUS	850000.00
	2305001 REPAIR AND MAINTENANCE OF ROADS AND PAVEMENTS	291.00
	2726008 T.V. SETS	1667790.00
A/3/a	State Assigned Revenue	4266000.00
	1201001 ENTERTAINMENT TAX	4266000.00
A/3/b	State Finance Commission (SFC) Grant/Devolution	7522500.00
	3202007 SFC	7522500.00
A/3/e	Central Finance Commission (CFC) Grant	56700.00
	1601011 CENSUS GRANT	822600.00
	2502003 EXPENDITURE ON WELFARE OF AGED	32976000.00
	3201004 NOAPS	13516331.00
	3201012 MID-DAY MEAL	1104000.00
	3201014 OTHER CENTRAL GOVERNMENT GRANTS	10206830.00
	3201020 NUHM - NATIONAL URBAN HEALTH MISSION	58682461.00
A/3/g	other	2029705.00
	1601001 SALARY GRANT	6215015.00
	1601004 PENSION RELIEF GRANT	27864940.00
	3202001 SALARY GRANT	23374099.00
	3202002 D.A. SUBVENTION GRANT	28079646.00
	3202006 OTHER SPECIFIC PURPOSE GRANTS	87563405.00
B/3	State Capital Account grant (Under State Schemes etc.)	14065386.00
	1601009 ROAD DEVELOPMENT GRANTS	1645118.00
	3111001 ROAD FUND	800000.00
	3111301 WATER SUPPLY FUND	1200000.00
	3202010 WATER LOGGING / ROAD REPAIR	17710504.00
B/4	Central Capital Account grant (Under Central Schemes etc.)	1415400.00
	3201008 SJSRY	13892000.00
	3201021 PMAY - PRADHAN MANTRI AWAS YOJANA	16023000.00
	3201026 14TH FINANCE COMMISSION GRANT	16367000.00
	3202008 URBAN WAGE EMPLOYMENT GENERATION	959374.00
	3202012 SCHEME OF HOUSING FOR URBAN POOR	2217282.00
	3411001 MPLADS FUND	50874056.00
1/1.1	Establishment, Administrative and Salaries	26528449.00
	2101001 BASIC SALARY	21158719.00
	2101002 DEARNESS ALLOWANCE	4026994.00
	2101004 HOUSE RENT ALLOWANCE	817558.00
	2101005 MEDICAL ALLOWANCE	24176979.00
	2101006 WAGES	692500.00
	2101007 EX-GRATIA	1571919.00
	2101008 BONUS	13791810.00
	2101010 CONSOLIDATED PAY	5608237.00
	2101012 GRADE PAY	11000.00
	2102006 UNIFORM TO STAFF	270000.00
	2102008 ALLOWANCES TO CHAIRMAN/MAYOR	614487.00
	2102009 ALLOWANCES TO OTHER BOARD OF COUNCILORS	26900.00
	2102011 STAFF WELFARE EXPENSES	959466.00
	2102012 OFFICE CONTINGENCIES	

2102013	WASHING CHARGES	4625.00
2102015	OTHER FIXED AND REGULAR ALLOWANCE	1656683.00
2103001	PENSION	16813828.00
2104001	LEAVE ENCASHMENT	501522.00
2201002	OTHER RENTS	320000.00
2201006	RENT, RATES & TAXES OTHER ADMIN. COST OF HOUSING PROVIDED TO THE P	6817.00
2201201	TELEPHONE EXPENSES	118776.00
2201202	CELL PHONE EXPENSES	28193.00
2201203	POSTAGE AND TELEGRAM	8393.00
2202002	NEWSPAPERS	3162.00
2202102	PRINTING	501071.00
2202103	STATIONARY	429399.00
2202104	COMPUTER CONSUMABLES	44131.00
2203001	TRAVELING AND CONVEYANCE -CHAIRMAN/MAYOR	12000.00
2203002	TRAVELING AND CONVEYANCE -BOARD OF COUNCILORS	19725.00
2203003	TRAVELING AND CONVEYANCE -OTHERS	247080.00
2203005	PETROL AND DIESEL	53737.00
2204001	INSURANCE-VEHICLES	23676.00
2204002	GROUP INSURANCE SCHEME	1000000.00
2205101	LEGAL FEES	64897.00
2205204	CONSULTANCY CHARGES	226000.00
2206002	ADVERTISEMENT AND PUBLICITY	182457.00
2206007	TRAINING AND AWARENESS EXPENSES	24026.00
2206009	WEBSITE FEES AND INTERNET RELATED EXPENDITURE	7865.00
2206101	PROFESSIONAL SOCIETIES	0.00
2208001	TRAINING EXPENSES	1432924.00
2208006	COMMISSION ON PROPERTY TAX COLLECTION	549129.00
2208007	COMMISSION ON OTHER TAX & NON TAX REVENUE COLLECTION	69401.00
		124604535.00

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Operation And Maintenance		1434270.00
2301001	ELECTRICITY EXPENSES	653505.00
2301002	DIESEL EXPENSES	156763.00
2301003	PETROL EXPENSES	211500.00
2301004	OIL & LUBRICANTS	437377.00
2303005	HEALTH STORE	22380.00
2303010	SANITARY AND CONSERVANCY STORE	96880.00
2304003	HIRE-CHARGES-CAR	145325.00
2304004	HIRE-CHARGES-LORRY/TRACTOR	9380.00
2304006	HIRE-CHARGES-PUMP	718759.00
2304009	HIRE-CHARGES-OTHER	6000.00
2304101	REPAIR AND MAINTENANCE - STATUES	308645.00
2305001	REPAIR AND MAINTENANCE OF ROADS AND PAVEMENTS	831186.00
2305003	REPAIR AND MAINTENANCE OF WATER SUPPLY	142960.00
2305004	REPAIR AND MAINTENANCE OF SEWERAGE AND DRAINAGE	2400.00
2305005	REPAIR AND MAINTENANCE OF STREET LIGHT POSTS	907350.00
2305008	REPAIR AND MAINTENANCE OF PARKS AND PLAYGROUNDS	49333.00
2305106	REPAIR AND MAINTENANCE OF PUBLIC TOILETS	15122.00
2305111	REPAIR AND MAINTENANCE OF SCHOOLS	45000.00
2305113	REPAIR AND MAINTENANCE OF ELECTRICAL CREMATORIUM	155573.00
2305201	REPAIR AND MAINTENANCE OF OFFICE BUILDINGS	3177000.00
2305203	REPAIR AND MAINTENANCE OF BUILDING FOR PRO-POOR ACTIVITY	94463.00
2305205	REPAIR AND MAINTENANCE OF HALLS, AUDITORIUM, SHOPS AND MARKET	248247.00
2305207	REPAIR NAD MAINTENANCE OF OTHER MUNICIPAL BUILDINGS	178456.00
2305303	CARS	134161.00
2305309	VAN/RICKSHAW/BI-CYCLES	40750.00
2305310	TRACTOR/TRAILOR	4670.00
2305311	CESS POOL	13945.00
2305901	REPAIR AND MAINTENANCE OF FURNITURE AND FIXTURES	1753104.00
2305902	REPAIR AND MAINTENANCE OF ELECTRIC APPLIANCES	47950.00
2305903	REPAIR AND MAINTENANCE OF OFFICE EQUIPMENT	8000.00
2305904	REPAIR AND MAINTENANCE OF SURVEY AND DRAWING EQUIPMENTS	99070.00
2305905	REPAIR AND MAINTENANCE OF PLANT AND MACHINERY	

2305906	REPAIR AND MAINTENANCE OF HOSPITAL MACHINERY AND EQUIPMENT	0.00
2308003	GARBAGE CLEARANCE EXPENSES	33000.00
2308006	CONSERVANCY AND ROAD CLEANING	98806.00
2308008	DISPOSAL OF PAUPER DEAD BODIES	31700.00
		12313030.00

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Capital Expenditure

All Development work under Central/State Specific Schemes

41010	Land	700452
41020	Building	14099210
41021	Parks and Playgrounds	498573
41030	Road & Bridges	58304251
41031	Sewetage & Drainage	3053688
41032	Water Ways	9353535
41033	Public Lighting	686071
41040	Plant & Machinery	465996
41050	Bvehicles	914500
41060	Office And Other Equipments	252150
41070	Furniture Fixtures Fittings & Electric Appliances	474350
		88802776



Finance Officer
RISHRA MUNICIPALITY



Chairman
Rishra Municipality