

INTERNAL AUDIT REPORT OF RISHRA MUNICIPALITY FOR THE PERIOD 31st MARCH 2017

1. We have audited the annexed Balance Sheet as at 31st March 2017 of Rishra Municipality: DIST. - Hooghly, together with the Income & Expenditure and Receipts & Payments Account. These financial statements are the responsibility of the Municipality. Our responsibility is to express an opinion on these financial statements based on our Audit.
2. We conducted our Audit in accordance with the Auditing Standards generally accepted in India. Those Standards require that we plan and perform the Audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and accounting principles used and significant estimates made by the Municipality, as well as evaluating the overall financial statement presented, we believe that our audit provides a reasonable basis for our opinion.
3. We report that :
 - i) We have obtained the required information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - ii) The Balance Sheet, together with the Income & Expenditure Account and Receipts & Payments Account dealt with by this report is in agreement with the accounts.

Thanks,

For GHOSHAL & GHOSAL
Chartered Accountants
FRN : 304013E

Somnath Biswas
CA. SOMNATH BISWAS
Partner
Membership No. - 064735

Dated: 30th August 2018

Place - Kolkata

Encl: As stated above

Rishra Municipality

This is to certify that Annual Financial Statement for the year 2016-17 has been Audited by the Ghoshal & Ghoshal (Internal Auditor). The Audited Statement of Income & Expenditure In summarised from has been appended below

Sl. No.	Code No	Head of Account	Current Period Amount
A/1/a/i Property tax			
	1100101	PROPERTY TAX FROM RESIDENTIAL BUILDINGS	4274683.00
	1100102	PROPERTY TAX FROM COMMERCIAL BUILDINGS	6745135.00
	1100107	SURCHARGE ON PROPERTY TAX	1799183.00
	4311002	PROPERTY TAX RECEIVABLE ON RESIDENTIAL BUILDINGS (ARREARS)	2442941.00
	4311004	PROPERTY TAX RECEIVABLE ON COMMERCIAL BUILDINGS (ARREARS)	2850.00
	4311014	SURCHARGE RECEIVABLE ON PROPERTY TAX (ARREARS)	152.00
	4321002	PROPERTY TAX RECEIVABLE ON COMMERCIAL BUILDINGS	405148.00
			15670092.00
A/1/a/ii Other tax			
	1100701	VEHICLE TAX	1994811.00
	1101001	PROFESSIONAL TAX	93515.00
	1109011	ADVERTISEMENT TAX	400.00
			2088726.00
A/1/b/i Fees & Fines			
	1401003	REGISTRATION OF PATIENTS	537293.00
	1401004	REGISTRATION OF PROFESSIONALS/ENLISTMENT FEES	1830346.00
	1401005	REGISTRATION OF PUBLIC WORKS CONTRACTORS	0.00
	1401008	MISCELLANEOUS DEVELOPMENT FEES AND COLLECTIONS	16090890.00
	1401103	LICENSING FEES FOR SHOPS	42750.00
	1401205	PLAN SANCTION FEES	8868057.00
	1401301	FEES FOR COPYING	16025.00
	1401302	BIRTH AND DEATH CERTIFICATE FEES	104143.00
	1404001	ADVERTISEMENT FEES	16500.00
	1404006	HOUSE CONNECTION FOR WATER	1380214.00
	1404010	MUTATION FEES	15984765.00
	1405002	EXAMINATION CHARGES IN HOSPITALS	316376.00
	1405007	SEPTIC TANK CLEARANCE CHARGES	613805.00
	1405009	CREMATORIUM CHARGES	0.00
	1405013	FERRULE CLEARANCE CHARGES	620100.00
	1405015	SUPPLY OF EXTRA WATER/SPECIAL WATER SUPPLY/WATER TANKER	106330.00
	1407003	PLAN PREPARATION CHARGES	913818.00
	1407004	ROAD DAMAGE RECOVERY	86000.00
			47527412.00
A/1/b/ii User Charges			
	1301001	RENT FROM MARKETS	131635.00
	1301002	RENT FROM SHOPPING COMPLEXES	646182.00
	1301003	RENT FROM AUDITORIUMS	951885.00
	1301008	RENT FROM LET OUT PROPERTY	15481.00
	1303001	RENT FROM GUEST HOUSES	316750.00
	1304001	RENT FROM LEASE OF LANDS	5124.00
			2067057.00
A/1/b/iii Other non-tax revenue			
	1501101	SALE OF TENDER FORMS	139316.00
	1501107	WATER CONNECTION APPLICATION FORM	9200.00
	1501108	BIRTH CERTIFICATE FORM	14630.00
	1501109	DEATH CERTIFICATE FORM	8450.00
	1501112	SALE OF OTHER FORMS	183290.00

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1504002	HIRE CHARGES OF AMBULANCE	191250.00
1504003	HIRE CHARGES OF ANY OTHER VEHICLES	105470.00
		651606.00
A/2/a	Interest	1709108.00
1701001	INTEREST FROM FIXED DEPOSITS	39.00
1701002	INTEREST ON GOVERNMENT DEPOSITS	6372.00
1711001	BANK INTEREST	15245.00
1718002	INTEREST ON PROPERTY TAX RECEIVABLE	198.00
1718004	INTEREST ON RENTAL INCOME RECEIVABLE	1730962.00
A/2/b	Other Revenue income	394357.00
2101004	HOUSE RENT ALLOWANCE	53793.00
2101008	BONUS	16900.00
2206002	ADVERTISEMENT AND PUBLICITY	779000.00
2502012	MISCELLANEOUS PROGRAMME EXPENSES	1244050.00
A/3/a	State Assigned Revenue	5703148.00
1201001	ENTERTAINMENT TAX	5703148.00
A/3/b	State Finance Commission (SFC) Grant/Devolution	15142770.00
3202007	SFC	15142770.00
A/3/e	Central Finance Commission (CFC) Grant	34932152.00
3201026	14TH FINANCE COMMISSION GRANT	34932152.00
A/3/f	Other Central Government Transfers	129920.00
1601011	CENSUS GRANT	33240000.00
3201004	NOAPS	11658735.00
3201012	MID-DAY MEAL	4542000.00
3201019	NULM	127500.00
3201003	NSDP GRANT	57155.00
3201027	N.F.S.A	700000.00
3201014	OTHER CENTRAL GOVERNMENT GRANTS	50455310.00
A/3/d	Other State Government Transfers	26076420.00
3202001	SALARY GRANT	3739384.00
3202004	PENSION RELIEF GRANT	1924523.00
1601002	D.A. SUBVENTION GRANT	19941816.00
3202002	D.A. SUBVENTION GRANT	24217756.00
3202006	OTHER SPECIFIC PURPOSE GRANTS	1560000.00
3202013	SOMOBYATHI	77459899.00
B/3	State Capital Account grant (Under State Schemes etc.)	585759.00
3202010	WATER LOGGING / ROAD REPAIR	2375767.00
3411002	BEUP	22849000.00
3111101	DEVELOPMENT FUND	2552000.00
1601017	GRANTS FOR ANY OTHER PURPOSE	28362526.00
B/4	Central Capital Account grant (Under Central Schemes etc.)	70059000.00
3201021	PMAY - PRADHAN MANTRI AWAS YOJONA	

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3202015	GREEN CITY MISSION GRANT	10390000.00
3202008	URBAN WAGE EMPLOYMENT GENERATION	5656000.00
3202012	Scheme of Housing For The Urban Poor	5267000.00
3411001	MPLADS FUND	5568782.00
		96940782.00
1/1.1	Establishment, Administatioive and Salaries	20723161.00
2101001	BASIC SALARY	23440813.00
2101002	DEARNESS ALLOWANCE	4171543.00
2101004	HOUSE RENT ALLOWANCE	734700.00
2101005	MEDICAL ALLOWANCE	23059222.00
2101006	WAGES	732540.00
2101007	EX-GRATIA	1833607.00
2101008	BONUS	13859978.00
2101010	CONSOLIDATED PAY	1879590.00
2101011	DEARNESS AND OTHER PAY/ANY OTHER CONTRIBUTION TOWARDS SALARY	5272370.00
2101012	GRADE PAY	8600.00
2102001	OVER-TIME ALLOWANCE	26680.00
2102011	STAFF WELFARE EXPENSES	958800.00
2102012	OFFICE CONTINGENCIES	6700.00
2102013	WASHING CHARGES	1699439.00
2102015	OTHER FIXED AND REGULAR ALLOWANCE	1299161.00
2102016	ANY OTHER FEES/COMMISION	21316350.00
2103001	PENSION	693873.00
2104001	LEAVE ENCASHMENT	320000.00
2201002	OTHER RENTS	6817.00
2201006	RENT, RATES & TAXES OTHER ADMIN. COST OF HOUSING PROVIDED TO THE P	125651.00
2201201	TELEPHONE EXPENSES	26271.00
2201202	CELL PHONE EXPENSES	7121.00
2201203	POSTAGE AND TELEGRAM	3404.00
2202002	NEWSPAPERS	303999.00
2202102	PRINTING	874563.00
2202103	STATIONARY	150342.00
2202104	COMPUTER CONSUMABLES	71560.00
2203003	TRAVELING AND CONVEYANCE -OTHERS	33036.00
2203005	PETROL AND DIESEL	47457.00
2204001	INSURANCE-VEHICLES	65577.00
2205101	LEGAL FEES	20000.00
2205203	TECHNICAL FEES	359350.00
2205204	CONSULTANCY CHARGES	49070.00
2206002	ADVERTISEMENT AND PUBLICITY	548303.00
2206007	TRAINING AND AWARENESS EXPENSES	12629.00
2206009	WEBSITE FEES AND INTERNET RELATED EXPENDITURE	126000.00
2208001	TRAINING EXPENSES	15000.00
2208005	MEETINGS AND OTHER CONTINGENCIES	601544.00
2208006	COMMISSION ON PROPERTY TAX COLLECTION	69147.00
2208007	COMMISSION ON OTHER TAX & NON TAX REVENUE COLLECTION	125553968.00
1/1.2	Operation And Maintenance	2777256.00
2301001	ELECTRICITY EXPENSES	901544.00
2301002	DIESEL EXPENSES	156217.00
2301003	PETROL EXPENSES	294500.00
2301004	OIL & LUBRICANTS	490000.00
2303004	MEDICAL STORE	

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		3610.00
2303006	STATIONARY STORE	36560.00
2303010	SANITARY AND CONSERVANCY STORE	72082.00
2304003	HIRE-CHARGES-CAR	109400.00
2304004	HIRE-CHARGES-LORRY/TRACTOR	21200.00
2304006	HIRE-CHARGES-PUMP	819047.00
2304009	HIRE-CHARGES-OTHER	2500.00
2304101	REPAIR AND MAINTENANCE - STATUES	27508.00
2305001	REPAIR AND MAINTENANCE OF ROADS AND PAVEMENTS	216347.00
2305003	REPAIR AND MAINTENANCE OF WATER SUPPLY	144967.00
2305004	REPAIR AND MAINTENANCE OF SEWERAGE AND DRAINAGE	38050.00
2305008	REPAIR AND MAINTENANCE OF PARKS AND PLAYGROUNDS	16470.00
2305106	REPAIR AND MAINTENANCE OF PUBLIC TOILETS	485.00
2305109	REPAIR AND MAINTENANCE OF HOUSES	107215.00
2305201	REPAIR AND MAINTENANCE OF OFFICE BUILDINGS	48000.00
2305205	REPAIR AND MAINTENANCE OF HALLS, AUDITORIUM, SHOPS AND MARKET	2275.00
2305301	AMBULANCES	805773.00
2305303	CARS	850.00
2305307	TANKERS	75870.00
2305309	VAN/RICKSHAW/BI-CYCLES	9491.00
2305310	TRACTOR/TRAILOR	1150.00
2305901	REPAIR AND MAINTENANCE OF FURNITURE AND FIXTURES	1030168.00
2305902	REPAIR AND MAINTENANCE OF ELECTRIC APPLIANCES	104955.00
2305903	REPAIR AND MAINTENANCE OF OFFICE EQUIPMENT	146482.00
2305905	REPAIR AND MAINTENANCE OF PLANT AND MACHINERY	1083350.00
2308003	GARBAGE CLEARANCE EXPENSES	212630.00
2308006	CONSERVANCY AND ROAD CLEANING	1400.00
2308014	SEPTIC TANK CLEARANCE CHARGES	9757352.00
1/1.4	Others	20142.34
2407001	BANK CHARGES	13371800.00
2502001	EXPENDITURE ON WELFARE OF WOMEN	15280144.00
2502002	EXPENDITURE ON WELFARE OF CHILDREN	19790860.00
2502003	EXPENDITURE ON WELFARE OF AGED	1425452.00
2502004	EXPENDITURE ON WELFARE OF HANDICAPPED	2288251.00
2502012	MISCELLANEOUS PROGRAMME EXPENSES	52176649.34
2/2.1	Capital Expenditure	
	All Development work under Central/State Specific Schemes	118544
41010	Land	22157550
41020	Building	5338035
41021	Parks and Playgrounds	75362333
41030	Road & Bridges	18893750
41031	Sewetage & Drainage	14534206
41032	Water Ways	13617000
41040	Plant & Machinery	5966918
41050	Vehicles	9821578
41060	Office And Other Equipments	128060
41070	Furniture Fixtures Fittings & Electric Appliances	165937974


 Finance Officer
 RISHRA MUNICIPALITY


 Chairman
 Rishra Municipality