

**INTERNAL AUDIT REPORT OF RISHRA MUNICIPALITY FOR THE PERIOD 31<sup>st</sup> MARCH 2018**

1. We have audited the annexed Balance Sheet as at 31st March 2018 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,

Dated: 28<sup>th</sup> March 2019

Place - Kolkata

Encl: As stated above

For GHOSHAL & GHOSAL  
Chartered Accountants  
FRN : 304013E

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

# RISHRA MUNICIPALITY

This is to certify that Annual Financial Statement for the year 2017-18 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
<b>A/1/a/i Property tax</b>			
	1100101	PROPERTY TAX FROM RESIDENTIAL BUILDINGS	4193293.00
	1100102	PROPERTY TAX FROM COMMERCIAL BUILDINGS	5658943.00
	1100107	SURCHARGE ON PROPERTY TAX	1455871.00
	4311002	PROPERTY TAX RECEIVABLE ON RESIDENTIAL BUILDINGS (ARREARS)	1989738.00
	4311004	PROPERTY TAX RECEIVABLE ON COMMERCIAL BUILDINGS (ARREARS)	2850.00
	4311014	SURCHARGE RECEIVABLE ON PROPERTY TAX (ARREARS)	636.00
	4321002	PROPERTY TAX RECEIVABLE ON COMMERCIAL BUILDINGS	180595.00
			<b>13481926.00</b>
<b>A/1/a/ii Other tax</b>			
	1100701	VEHICLE TAX	2246596.00
	1101001	PROFESSIONAL TAX	294584.00
	1109011	ADVERTISEMENT TAX	0.00
			<b>2541180.00</b>
<b>A/1/b/i Fees &amp; Fines</b>			
	1401003	REGISTRATION OF PATIENTS	492608.00
	1401004	REGISTRATION OF PROFESSIONALS/ENLISTMENT FEES	2118718.00
	1401005	REGISTRATION OF PUBLIC WORKS CONTRACTORS	1600.00
	1401008	MISCELLANEOUS DEVELOPMENT FEES AND COLLECTIONS	16278973.00
	1401103	LICENSING FEES FOR SHOPS	50530.00
	1401205	PLAN SANCTION FEES	9313607.00
	1401301	FEES FOR COPYING	16260.00
	1401302	BIRTH AND DEATH CERTIFICATE FEES	117624.00
	1404001	ADVERTISEMENT FEES	2200.00
	1404006	HOUSE CONNECTION FOR WATER	1249425.00
	1404010	MUTATION FEES	7393211.00
	1405002	EXAMINATION CHARGES IN HOSPITALS	321799.00
	1405007	SEPTIC TANK CLEARANCE CHARGES	600925.00
	1405009	CREMATORIUM CHARGES	406000.00
	1405013	FERRULE CLEARANCE CHARGES	683448.00
	1405015	SUPPLY OF EXTRA WATER/SPECIAL WATER SUPPLY/WATER TANKER	102750.00
	1407003	PLAN PREPARATION CHARGES	1453091.00
	1407004	ROAD DAMAGE RECOVERY	4269667.00
			<b>44872436.00</b>
<b>A/1/b/ii User Charges</b>			
	1301001	RENT FROM MARKETS	335477.00
	1301002	RENT FROM SHOPPING COMPLEXES	675111.00
	1301003	RENT FROM AUDITORIUMS	1554594.00
	1301008	RENT FROM LET OUT PROPERTY	60430.00
	1303001	RENT FROM GUEST HOUSES	249560.00
	1304001	RENT FROM LEASE OF LANDS	5124.00
			<b>2880296.00</b>
<b>A/1/b/iii Other non-tax revenue</b>			
	1501101	SALE OF TENDER FORMS	184850.00
	1501107	WATER CONNECTION APPLICATION FORM	10340.00
	1501108	BIRTH CERTIFICATE FORM	13430.00
	1501109	DEATH CERTIFICATE FORM	14190.00
	1501112	SALE OF OTHER FORMS	157570.00
	1504002	HIRE CHARGES OF AMBULANCE	137330.00
	1504003	HIRE CHARGES OF ANY OTHER VEHICLES	109545.00
			<b>627255.00</b>
<b>A/2/a Interest</b>			
	1701001	INTEREST FROM FIXED DEPOSITS	2877428.00
	1711001	BANK INTEREST	1278860.00
	1718002	INTEREST ON PROPERTY TAX RECEIVABLE	10195.00
			<b>4166483.00</b>
<b>A/2/b Other Revenue income</b>			
	2101004	HOUSE RENT ALLOWANCE	230000.00
	2101008	BONUS	107587.00
	2206002	ADVERTISEMENT AND PUBLICITY	95150.00
	1808010	SALE OF SCRAP AND MATERIAL	50945.00
			<b>483682.00</b>



**RISHRA MUNICIPALITY**

A/3/a	<b>State Assigned Revenue</b>		
	3201066	ENTERTAINMENT TAX	5243744.00
			<b>5243744.00</b>
A/3/b	<b>State Finance Commission (SFC) Grant/Devolution</b>		
	3202007	SFC	16270100.00
			<b>16270100.00</b>
A/3/e	<b>Central Finance Commission (CFC) Grant</b>		
	3201026	14TH FINANCE COMMISSION GRANT	47910339.00
			<b>47910339.00</b>
A/3/f	<b>Other Central Government Transfers</b>		
	1601011	CENSUS GRANT	292980.00
	3201004	NOAPS	40740401.00
	3201012	MID-DAY MEAL	13380369.00
	3201019	NULM	2186548.00
	3201020	NUHM	2613680.00
			<b>59213978.00</b>
A/3/d	<b>Other State Government Transfers</b>		
	3202001	SALARY GRANT	27849276.00
	3202004	PENSION RELIEF GRANT	10735955
	3202002	D.A. SUBVENTION GRANT	26061087.00
	3202006	OTHER SPECIFIC PURPOSE GRANTS	35286252.00
	3202013	SOMOBYATHI	0.00
			<b>99932570.00</b>
B/3	<b>State Capital Account grant (Under State Schemes etc.)</b>		
	3202010	WATER LOGGING / ROAD REPAIR	20462252
	3411002	BEUP	550692.00
	3111101	DEVELOPMENT FUND	11054000
	1601017	GRANTS FOR ANY OTHER PURPOSE	11723505
			<b>43790449.00</b>
B/4	<b>Central Capital Account grant (Under Central Schemes etc.)</b>		
	3201021	PMAY - PRADHAN MANTRI AWAS YOJANA	65587358.00
	3202015	GREEN CITY MISSION GRANT	7091000.00
	3202008	URBAN WAGE EMPLOYMENT GENERATION	12000.00
	3201024	<b>SWACHH BHARAT MISSION (SBM)</b>	897331.00
	3201023	AMRUT	4356000.00
	3411001	MPLADS FUND	842356.00
			<b>78786045.00</b>
1/1.1	<b>Establishment, Administatiove and Salaries</b>		
	2101001	BASIC SALARY	23731200
	2101002	DEARNESS ALLOWANCE	28071600
	2101004	HOUSE RENT ALLOWANCE	4207704
	2101005	MEDICAL ALLOWANCE	694800
	2101006	WAGES	29556514.00
	2101007	EX-GRATIA	665620.00
	2101008	BONUS	2390728.00
	2101010	CONSOLIDATED PAY	17984686.00
	2101011	DEARNESS AND OTHER PAY/ANY OTHER CONTRIBUTION TOWARDS SALARY	2360978
	2101012	GRADE PAY	4746000
	2102001	OVER-TIME ALLOWANCE	153882.00
	2102011	STAFF WELFARE EXPENSES	30990.00
	2102012	OFFICE CONTINGENCIES	1245956.00
	2102013	WASHING CHARGES	3725.00
	2102015	OTHER FIXED AND REGULAR ALLOWANCE	602030.00
	2103001	PENSION	22178960.00
	2104001	LEAVE ENCASHMENT	634671.00
	2201002	OTHER RENTS	400000.00
	2201201	TELEPHONE EXPENSES	127023.00
	2201202	CELL PHONE EXPENSES	18996.00
	2201203	POSTAGE AND TELEGRAM	1000.00
	2202002	NEWSPAPERS	4417.00
	2202102	PRINTING	544261.00
	2202103	STATIONARY	274278.00
	2202104	COMPUTER CONSUMABLES	56645.00
	2203003	TRAVELING AND CONVEYANCE -OTHERS	64677.00
	2204001	INSURANCE-VEHICLES	67174.00
	2205101	LEGAL FEES	179985.00
	2205204	CONSULTANCY CHARGES	1346107.00

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	2206002	ADVERTISEMENT AND PUBLICITY	136732.00
	2206007	TRAINING AND AWARENESS EXPENSES	897860.00
	2206009	WEBSITE FEES AND INTERNET RELATED EXPENDITURE	9350.00
	2208001	TRAINING EXPENSES	127500.00
	2208005	MEETINGS AND OTHER CONTINGENCIES	2618.00
	2208006	COMMISSION ON PROPERTY TAX COLLECTION	561478.00
	2208007	COMMISSION ON OTHER TAX & NON TAX REVENUE COLLECTION	58181.00
			<b>144138326.00</b>
1/1.2	<b>Operation And Maintenance</b>		
	2301001	ELECTRICITY EXPENSES	5521321.00
	2301002	DIESEL EXPENSES	1635629.00
	2301003	PETROL EXPENSES	731610.00
	2301004	OIL & LUBRICANTS	915450.00
	2303004	MEDICAL STORE	519611.00
	2303010	SANITARY AND CONSERVANCY STORE	13800.00
	2304003	HIRE-CHARGES-CAR	320140.00
	2304004	HIRE-CHARGES-LORRY/TRACTOR	105309.00
	2304006	HIRE-CHARGES-PUMP	1650.00
	2304009	HIRE-CHARGES-OTHER	1235720.00
	2305001	REPAIR AND MAINTENANCE OF ROADS AND PAVEMENTS	29926.00
	2305003	REPAIR AND MAINTENANCE OF WATER SUPPLY	510084.00
	2305004	REPAIR AND MAINTENANCE OF SEWERAGE AND DRAINAGE	1881606.00
	2305008	REPAIR AND MAINTENANCE OF PARKS AND PLAYGROUNDS	198237.00
	2305201	REPAIR AND MAINTENANCE OF OFFICE BUILDINGS	175610.00
	2305205	REPAIR AND MAINTENANCE OF HALLS, AUDITORIUM, SHOPS AND MARKET	65140.00
	2305301	AMBULANCES	23095.00
	2305303	CARS	724590.00
	2305307	TANKERS	140477.00
	2305309	VAN/RICKSHAW/BI-CYCLES	110277.00
	2305310	TRACTOR/TRAILOR	79524.00
	2305901	REPAIR AND MAINTENANCE OF FURNITURE AND FIXTURES	13300.00
	2305902	REPAIR AND MAINTENANCE OF ELECTRIC APPLIANCES	1027639.00
	2305903	REPAIR AND MAINTENANCE OF OFFICE EQUIPMENT	80210.00
	2305905	REPAIR AND MAINTENANCE OF PLANT AND MACHINERY	130190.00
	2308003	GARBAGE CLEARANCE EXPENSES	1211100.00
	2308006	CONSERVANCY AND ROAD CLEANING	1006410.00
			<b>18407655.00</b>
1/1.4	<b>Others</b>		
	2407001	BANK CHARGES	11298.75
	2502001	EXPENDITURE ON WELFARE OF WOMEN	15924008.00
	2502002	EXPENDITURE ON WELFARE OF CHILDREN	14861640.00
	2502003	EXPENDITURE ON WELFARE OF AGED	16707943.00
	2502004	EXPENDITURE ON WELFARE OF HANDICAPPED	1101600.00
	2502007	WELFARE EXPENDITURE FOR ADOLESCENT	2000.00
	2502008	WELFARE EXPENDITURE FOR YOUTH	5918.00
	2502012	MISCELLANEOUS PROGRAMME EXPENSES	1894337.00
	2502013	SCHOLARSHIPS AND STIPENDS	2000.00
			<b>50510744.75</b>
2/2.1	<b>Capital Expenditure</b>		
	All Development work under Central/State Specific Schemes		
	41010	Land	1079753
	41020	Building	10705789
	41021	Parks and Playgrounds	3707897
	41022	Statue, Heritage Assets, Antiques, Other Works of Art.	237161
	41030	Road & Bridges	53555101
	41031	Sewetage & Drainage	6855124
	41032	Water Ways	15090016
	41033	Public Lighting	2408400
	41040	Plant & Machinery	44700
	41050	Vehicles	3323590
	41060	Office And Other Equipments	5512989
	41070	Furniture Fixtures Fittings & Electric Appliances	12853397
			<b>115373917</b>



**Finance Officer  
Rishra Municipality**



**Chairman  
Rishra Municipality**