

INTERNAL AUDIT REPORT OF RISHRA MUNICIPALITY FOR THE PERIOD 31st 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: 28th March 2019

Place - Kolkata

Encl: As stated above

For GHOSHAL & GHOSAL
Chartered Accountants
FRN : 304013E

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

Phone : 2672-1373

REF. No. 3283/IV



Office of the Councillors, Rishra Municipality
Rishra, Hooghly, West Bengal.

Dated Rishra the 30.3.19

To
The Examiner of Local Accounts
O/o Principal Accountant General
(General & Social Sector Audit), W B.
Local Audit Department
8, Kiran Sankar Roy Road.
G.I. Press Building,
2nd Floor, Kolkata-700 001



Sub : Preparation of Balance Sheet as on 31-03-2018 and Accounts for the year 2017-18 in Double Entry Accrual Based Accounting System.

Dear Sir,

We are glad to inform you that , we are prepare our Balance Sheet as on 31-03-2018 and Accounts for the year 2017-18 in Double Entry Accrual based Accounting system and the same has been adopted by Board of Councilors in their meeting. It is expected that AG audit would take place at the earliest. We are enclosing a copy of the Balance Sheet for your information.

Thanking you

Yours faithfully,

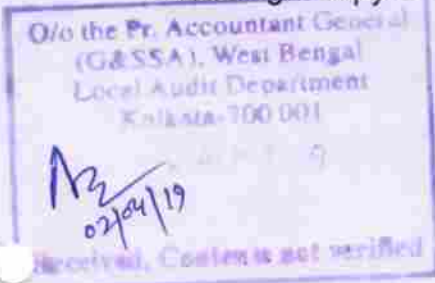
Chairman,
Rishra Municipality.

Chairman
Rishra Municipality

Memo No. 3283/IV Dated, Rishra , the 30.3.19,
Copy to : -

1. The Director of Local Bodies, Govt. of West Bengal,
UD & MA Department, Pouro Prashasan Bhaban, DD - I
Sector - I, Salt Lake, Kolkata - - 700 064.

Chairman,
Rishra Municipality.
Chairman
Rishra Municipality



Form 81
[Vide Rules 239 & 260]

Name of Urban Local Body : RISHRA MUNICIPALITY
BALANCE SHEET AS ON 31 March 2018

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
SOURCES OF FUNDS						
Reserves and Surplus						
310	MUNICIPAL (GENERAL) FUND	B-1	165835936.26		130238980.58	
311	EARMARKED FUNDS	B-2	31721891.50		44649074.00	
312	RESERVES	B-3	252134992.12		194691373.12	
	Grants, Contribution for Specific purposes			449692819.88		369579427.70
320	GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	140469236.40		148588436.85	
Loans						
330	SECURED LOANS	B-5	0.00	140469236.40	0.00	148588436.65
331	UNSECURED LOANS	B-6	0.00		0.00	
	TOTAL			0.00		0.00
APPLICATION OF FUNDS						
Fixed Assets						
410	Gross Block	B-11	728770230.00		613396313.00	
	FIXED ASSETS					
Less: Accumulated Depreciation						
411	ACCUMULATED DEPRECIATION	B-11	355757075.35		295961071.35	
412	CAPITAL WORK-IN-PROGRESS	B-11	-26503485.00		-16936403.00	
	Net Block		399516639.65		334371644.65	

[Signature]
Chairman
Rishra Municipality

[Signature]
Accountant & Treasurer
Rishra Municipality

[Signature]
Finance Officer
RISHRA MUNICIPALITY

[Signature]
Accounts Assistant
RISHRA MUNICIPALITY

Form 81
[Vide Rules 239 & 260]

Name of Urban Local Body : RISHRA MUNICIPALITY
BALANCE SHEET AS ON 31 March 2018

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
	Investments		399516639.65		334371644.65	
420	INVESTMENTS-GENERAL FUND	B-12	52351351.54		65351351.54	
421	INVESTMENTS-OTHER FUND	B-13	19846461.00		21246104.00	
	Working Capital		72197812.54		86597455.54	
	Current assets, loans & advances					
430	STOCK-IN-HAND	B-14	119775.00		129052.00	
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	33215752.10		32155187.10	
432	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	0.00		0.00	
440	PRE-PAID EXPENSES	B-16	0.00		0.00	
450	CASH AND BANK BALANCE	B-17	187223154.76		154928300.51	
460	LOANS, ADVANCES AND DEPOSITS	B-18	775806.00		747806.00	
461	ACCUM. PROVISIONS AGAINST LOANS, ADVANCES & DEPOSITS	B-18	0.00		0.00	
	Less: Current Liabilities & Provisions					
340	DEPOSITS RECEIVED	B-7	22999523.00		15692614.00	
341	DEPOSITS WORKS	B-8	1296685.00		1296386.68	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	78590675.77		73770580.77	
360	PROVISIONS	B-10	0.00		0.00	
	Other Assets		118447604.09		97198764.16	
470	OTHER ASSETS	B-19	0.00		0.00	
	Misc. Expenditure (to the extent not written off)				0.00	

[Signature]
Chairman
Rishra Municipality

[Signature]
Accounts & Finance Officer
Rishra Municipality

[Signature]
Finance Officer
RISHRA MUNICIPALITY


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Name of Urban Local Body : RISHRA MUNICIPALITY
BALANCE SHEET AS ON 31 March 2018

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
480	MISCELLANEOUS EXPENDITURE TO BE WRITTEN OFF	B-20	0.00	0.00	0.00	0.00
TOTAL			590162056.28	0.00	518167884.35	0.00


Accountant
RISHRA MUNICIPALITY


Accounts & Stores Officer
Rishra Municipality


Finance Officer
RISHRA MUNICIPALITY


Chairman
Rishra Municipality

Form 88 [vide Rules 239 & 260]
 Name of Urban Local Body : RISHRA Municipality
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2017-2018

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
INCOME				
11001	PROPERTY TAX	1-1	15821894.00	15341995.00
11007	VEHICLE TAX	1-1	0.00	0.00
11010	PROFESSIONAL TAX	1-1	5796663.00	0.00
11090	TAX REMISSIONS AND REFUNDS	1-1	400.00	0.00
12010	TAXES AND DUTIES COLLECTED BY OTHERS	1-2	0.00	5879476.00
13010	RENT FROM CIVIC AMENITIES	1-3	1479206.00	2130512.00
13020	RENT FROM OFFICE BUILDINGS	1-3	195750.00	51500.00
13030	RENT FROM GUEST HOUSES	1-3	290630.00	245650.00
13040	RENT FROM LEASE OF LANDS	1-3	5124.00	5124.00
13080	OTHER RENTS	1-3	7000.00	0.00
13090	RENT REMISSION AND REFUNDS	1-3	0.00	2233.00
14010	EMPANELMENT AND REGISTRATION CHARGES	1-4	17832529.00	18891899.00
14011	LICENSING FEES	1-4	42750.00	50730.00
14012	FEES FOR GRANT OF PERMIT	1-4	8668057.00	9305101.00
14013	FEES FOR CERTIFICATE OR EXTRACT	1-4	119268.00	133834.00
14040	OTHER FEES	1-4	11676731.00	8648233.00
14050	USER CHARGES	1-4	1656611.00	2114922.00
14070	SERVICE/ADMINISTRATIVE CHARGES	1-4	1313058.00	5722758.00
15011	SALE OF FORMS AND PUBLICATIONS	1-5	341042.00	380380.00
15040	HIRE CHARGES FOR VEHICLES	1-5	296120.00	246675.00
16010	REVENUE GRANT	1-6	152370550.00	253941223.43
16040	CONTRIBUTION TOWARDS ASSETS	1-6	49710825.00	55728526.00
17010	INTEREST	1-7	790773.00	2877571.00
17110	INTEREST FROM BANK ACCOUNTS	1-8	79029.00	1278860.00

[Signature]
 Accountant
 RISHRA MUNICIPALITY

[Signature]
 Executive Officer
 RISHRA MUNICIPALITY


[Signature]
 RISHRA MUNICIPALITY


[Signature]
 Chairman
 Rishra Municipality


Form 88 [vide Rules 239 & 260]
 Name of Urban Local Body : RISHRA Municipality
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2017-2018

Code No	Item/Head of Account	Schedule No	Amount (Rs.)	
			Previous Year	Current Year
1	2	3	4	5
17180	OTHER INTEREST	1-8	15443.00	10201.00
18080	MISCELLANEOUS INCOME	1-9	0.00	55945.00
A	Total - INCOME		268649453.00	383043348.43

Code No	Item/Head of Account	Schedule No	Amount (Rs.)	
			Previous Year	Current Year
1	2	3	4	5
EXPENDITURE				
21010	SALARIES, WAGES AND BONUS	1-10	99520363.00	108652805.00
21020	BENEFITS AND ALLOWANCES	1-10	5253530.00	3038323.00
21030	PENSION	1-10	19550231.00	22216902.00
21040	OTHER TERMINAL AND RETIREMENT BENEFITS	1-10	693873.00	634671.00
22010	RENT, RATES AND TAXES	1-11	326817.00	400000.00
22011	OFFICE-MAINTENANCE	1-11	0.00	2925.00
22012	COMMUNICATION EXPENSES	1-11	159043.00	147019.00
22020	BOOKS AND PERIODICALS	1-11	3404.00	204617.00
22021	PRINTING AND STATIONARY	1-11	1328904.00	875184.00
22030	TRAVELING AND CONVEYANCE	1-11	142796.00	160477.00
22040	INSURANCE	1-11	47457.00	67174.00
22051	LEGAL EXPENSES	1-11	65577.00	179985.00
22052	PROFESSIONAL AND OTHER FEES	1-11	379350.00	1366107.00
22060	ADVERTISEMENT AND PUBLICITY	1-11	610002.00	1014902.00
22080	OTHERS	1-11	811691.00	749777.00
23010	POWER AND FUEL	1-12	4129517.00	8804010.00
23030	CONSUMPTION OF STORES	1-12	1018401.00	823188.00
23040	HIRE-CHARGES	1-12	1021729.00	1662819.00
23041	REPAIR AND MAINTENANCE-STATUES AND HERITAGE ASSETS	1-12	2500.00	0.00
23050	REPAIR AND MAINTENANCE -INFRASTRUCTURE ASSETS	1-12	426872.00	5449000.00


 Chairman
 Rishra Municipality


 Accounts & Finance Officer
 Rishra Municipality


 Accountant
 RISHRA MUNICIPALITY

Form 88 [Vide Rules 239 & 260]
 Name of Urban Local Body : RISHRA Municipality
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2017-2018

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
23051	REPAIR AND MAINTENANCE -CIVIC AMENITIES	I-12	16955.00	71000.00
23052	REPAIR AND MAINTENANCE -BUILDINGS	I-12	26554648.00	78076163.00
23053	REPAIR AND MAINTENANCE -VEHICLES	I-12	894259.00	1170346.00
23059	REPAIR AND MAINTENANCE -OTHERS	I-12	1282755.00	2028203.00
23090	OTHER OPERATING AND MAINTENANCE EXPENSES	I-12	7130770.00	2071510.00
24070	BANK CHARGES	I-13	20142.34	10848.75
25020	OWN PROGRAMMES	I-14	51573699.80	49000999.00
27220	BUILDINGS	I-0	3709973.00	3942878.00
27221	PARKS AND PLAY GROUNDS	I-0	849886.00	1302797.00
27230	ROADS AND BRIDGES	I-0	37935448.00	40379272.00
27231	SEWERAGE AND DRAINAGE	I-0	3990360.00	4304839.00
27232	WATERWAYS	I-0	3081914.00	3698088.00
27233	PUBLIC LIGHTING	I-0	931950.00	1126148.00
27240	PLANT AND MACHINERY	I-0	659190.00	911840.00
27250	VEHICLES	I-0	1689013.00	1901613.00
27260	OFFICE AND OTHER EQUIPMENTS	I-0	425958.00	796049.00
27270	FURNITURE, FIXTURES, FITTINGS & ELECTRIC APPLIANCES	I-0	613620.00	1416441.00
27280	OTHER FIXED ASSETS	I-0	7980.00	7979.00
28010	TAXES	I-0	0.00	759494.00
B	Total - EXPENDITURE		276670578.14	347446392.75
A-B	Gross surplus/(deficit) of income over expenditure		8021125.14	35596955.68
			DEFICIT	SURPLUS


 Chairman
 RISHRA Municipality

 Municipal Engineer
 RISHRA Municipality

 Accounts Officer
 RISHRA Municipality

 Accounts Officer
 RISHRA Municipality