



R. N. Roy & Co.

Chartered Accountants

C/o Md. Saifuddin Shah
Saptarshi Apartment, Ground floor,
B/1, Bapuji Nagar, Kolkata - 700092
Tel.: 033-24145213 Mobile : 9831211959
email: casshah2002@gmail.com

To

The Chairperson
Board of Administrator
Guskara Municipality
Guskara, Bardhaman,
West Bengal, Pin - 713128

Sub: Internal Audit Report for the period from 1st April 2016 to 31st March 2017 of
Guskara Municipality

Sir,

We have conducted the Internal Audit of Annual Accounts for the financial year 2016-17 of your municipality, Guskara Municipality, Guskara, Bardhaman, West Bengal, Pin - 713128

We have enriched with the required cooperation during audit from your several departments. Here, our findings about your records and documents and related suggestions are adhered with this.

Thanking you for all your assistance & co-operation.

For R N Roy & Co(301179e)
Chartered Accountants

Saifuddin Shah
Md Saifuddin Shah
Proprietor
Membership No. 061377
Date: 29-12-2020
Place: Kolkata
UDIN NO: 20061377AAAAEH2624



Encl: Internal Audit Report for the period from 1st April 2018 to 31st March 2019.



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GUSKARA MUNICIPALITY
Annual Financial report for the year 2016-2017
Detail of Income & Grant received

| SL.NO. | DETAILS | 2016-2017 |
|--------|--------------|---------------------|
| A1a)i | PROPERTY TAX | 5,631,723.00 |
| | TOTAL | 5,631,723.00 |

| | | |
|--------|-----------------------|---------------------|
| A1a)ii | OTHER TAX | |
| | TRADE LICENCE | 2,402,203.00 |
| | LICENC FEES FROM SHOP | 462,835.00 |
| | TOTAL | 2,865,038.00 |

| Abi | FEES AND FINES | |
|-----|--|------------|
| 1 | TRADE LICENCE FORM | 79,100.00 |
| 2 | BIRTH AND DEATH CERTIFICATE FEES | 25,665.00 |
| 3 | ADVERTISEMENT FEES | 37,584.00 |
| 4 | MUTUTATION FEES | 584,315.00 |
| 5 | PROPERTY TRANSFER FEES | 340,665.00 |
| 6 | NOTICE FEES | 8,500.00 |
| 7 | SERVEY FEES | - |
| 8 | GARBAGE COLLECTION FEES | - |
| 9 | ELECTRICITY METER RENT | - |
| 10 | PLAN PREPARATION FEES | - |
| 11 | PARK ENTRANCE FEES | 5,178.00 |
| 12 | ROAD DAMAGE RECOVERY | - |
| 13 | PUJA PERMISSION FEES | - |
| 14 | WATER FEES | - |
| 15 | MISC. PERMIT FEES AND COLL. | - |
| 16 | LICENCE FEES FOR VEHICLES | - |
| 17 | L.B.S RENEWAL FEES | - |
| 18 | NO OBJECTION FEES | - |
| 19 | SHOP RENWAL FEES | - |
| 20 | FLOWER SHOP INCOME | - |
| 21 | STACKING/ROAD/DEVELOPMENT FEES | - |
| 22 | TEMPURARY PANDLE FEES | - |
| 23 | BUILDING DEVLOPMENT FEES | 178,300.00 |
| 24 | COMPLEATION CERTIFICATE | - |
| 25 | PLAN SANCTION FEES | 7,900.00 |
| 26 | REGISTRATION OF PROFESIONAL /ENLISTMENT FEES | - |
| 27 | MISC.DEVLOPMENT FEES AND COLLECTION | - |
| 28 | LICENSING FEES FOR HOTEL | - |
| 29 | MISC.LICENCING FEES | - |





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| | | |
|----|---|---------------------|
| 30 | LAY OUT PERMIT | 188,400.00 |
| 31 | FEEES FOR COPY | - |
| 32 | PARKING FEES | 390,431.00 |
| | PENALTIES AND FINES UNDER THE WEST BENGAL | |
| 33 | MUNICIPAL ACT, 1993 | 42,652.00 |
| 34 | PROPERTY TRANSFER FEES | 340,665.00 |
| | TOTAL | 2,229,355.00 |





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| SL.NO. | DETAILS | 2016-2017 |
|--------|--|---------------------|
| Abii | USER CHARGES | |
| 1 | AMBULANCE CHARGES | 8,550.00 |
| 2 | SEPTIK TRANK CHARGES | 4,600.00 |
| 3 | WATER TANK CHARGES(TRIAL ER WATER FEES) | 67,845.00 |
| 4 | VACANT SITE SERVICE CHARGES | - |
| 5 | FERRULE CLEARANCE CHARGES | 70,000.00 |
| 6 | SUPLY FOR EXTRA WATER | - |
| 7 | HOSPITAL BED CHARGES AND EXAMINATION CHARGES ON HOSPITAL | 25,250.00 |
| 8 | VEHICLE HIRE CHARGES | - |
| 9 | HOUSE CONNECTION CHARGES SEWERAGE | 119,410.00 |
| 10 | SUPPLY OF VATS | - |
| 11 | CHARGES FOR PAY AND USE TOILET | - |
| 12 | SUPERVISION CHARGES | - |
| 13 | DRAIN RESTORATION CHARGES | - |
| 14 | SHOP SALAMI ALOCATION | - |
| 15 | FUNERAL VAN SERVICE | - |
| 16 | AUTO CLAVE CHARGES | - |
| 17 | WATER USER CHARGES | 365,350.00 |
| 18 | TOLL CHARGES | 913,710.00 |
| 19 | LEVY ON TOURISTS | 322,820.00 |
| 20 | HIRE CHARGES OF AMBULANCE | 257,803.00 |
| 21 | HIRE CHARGES FOR ROLLERS | 10,000.00 |
| | TOTAL | 2,165,338.00 |

| A1b)iii) | OTHER NON TAX REVENUE(LIVIED BY MUNICIPALITY) | |
|----------|--|---------------------|
| 1 | METER-RENT ELECTRICITY | 48,889.00 |
| 2 | ANY OTHER COLLECTION | 93,855.60 |
| 3 | RENT FROM AUDITORIUM | 202,658.00 |
| 4 | RENT INCOME FROM NURSERY | - |
| 5 | RENT FROM CYCLE STAND | - |
| 6 | RENT FROM GUEST HOUSE | 828,145.00 |
| 7 | RENT FROM SHOPING COMPLEX | 270.00 |
| 8 | RENT LEASE OF LAND | - |
| 9 | OTHER RENT | - |
| 10 | RENT FROM MARKET | 409,688.00 |
| 11 | RENT FROM EMPLOYEES QUARTER | - |
| 12 | RENT FROM LET OUT PROPERTY | - |
| 13 | OTHER RENT | - |
| 14 | LEASE RENTAL RECEIVABLE(POND) | 61,665.00 |
| 15 | RECEIVABLE FROM RENTAL INCOME | 35,738.75 |
| 16 | RECEIVABLE FROM RENTAL INCOME (ARREAR+CURRENT) | 966,120.67 |
| | TOTAL | 2,647,030.02 |





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| A2a | INCOME FROM INTEREST | |
|-----|----------------------------------|---------------------|
| 1 | INTEREST ON PROPERTY TAX | 30,011.36 |
| 2 | INTEREST ON POST OFFICE DEPOSITS | 383.76 |
| 3 | BANK INTEREST | 1,638,157.00 |
| 4 | INTEREST FROM RENTAL RECEIVABLE | - |
| 5 | INTEREST ON WATER TAX RECEIVABLE | - |
| 6 | INTEREST ON HIRE PURCHASE | - |
| | TOTAL | 1,668,552.12 |





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| SL.NO. | DETAILS | 2016-2017 |
|----------|-----------------------------------|-------------------|
| b | OTHER REVENUE | |
| 1 | INCOME FROM MELA | - |
| 2 | SALE OF MEDICINE IN HOSPITAL | - |
| 3 | SALE OF RABISH | - |
| 4 | SALE OF TREE | 3,000.00 |
| 5 | SALE OF OTHER ITEM | - |
| 6 | SALE OF TENDER FROM | 79,100.00 |
| 7 | SALE OF OTHER FROMS | 4,700.00 |
| 8 | SALE OF TREE GUARDS | - |
| 9 | SALE OF FLOWERS | - |
| 10 | SALE OF WOOD | - |
| 11 | SALE OF FRUITS | - |
| 12 | SALE OF ELETRICAL & SCRAP GOODS | - |
| 13 | BUILDING SANCTION FROMS | - |
| 14 | PLASTIC FINE | - |
| 15 | NON-RESIDENTIAL FORM | 30,540.00 |
| 16 | SALE PERMISSION FORM | 18,230.00 |
| 17 | WATER CONNECTION APPLICATION FORM | 8,950.00 |
| 18 | SALE OF OLD NEWSPAPERS | 280.00 |
| | TOTAL | 144,800.00 |

| | | |
|-----------|--------------------------------------|---------------|
| 3a | STATE ASSIGNED REVENUE | - |
| 1 | ENTERTAINMENT TAX | - |
| 2 | MOTOR VEHICLE TAX | - |
| 3 | TAXES ON TRADE,PROFESSIONS & CALLING | - |
| 4 | URBAN PRGM | - |
| 5 | TAX ON CARRIAGE AND CARTS | 310.00 |
| | TOTAL | 310.00 |

| | | |
|-----------|---------------------------------------|----------------------|
| 3b | STATE FINANCE COMMISSION (SFC) | |
| 1 | SFC | 24,643,920.00 |
| | TOTAL | 24,643,920.00 |

| | | |
|-----------|----------------------------------|--------------|
| 3d | OTHER STATE GOVT TRANSFER | |
| 1 | SALARY GRANT | 4,266,102.00 |
| 2 | DA | 3,841,032.00 |
| 3 | JNNURM | - |
| 4 | FIXED GRANT | 3,968,473.00 |
| 5 | BEUP | 1,247,899.00 |
| 6 | PENSION RELIEF GRANTS | - |
| 7 | URBAN WAGE EMPLOYMET GENERATION | - |
| 8 | BMS | 2,060,018.00 |
| 9 | WATER LOGGING/ROAD REPAIR | 1,520,130.00 |





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| | | |
|----|--|---|
| 10 | SOMOBYATHI | - |
| 11 | BONUS | - |
| 12 | UWEG | - |
| 13 | MAINTENANCE CHARGE OF SC/ST STUDENT | - |
| 14 | PULES POLIO | - |
| 15 | QIZE COMPITITION | - |
| 16 | DENGUE PREVANTION & OCCUPATION WARKER | - |
| 17 | EMERGENT PREVANTION & CONTROL | - |
| 18 | ANNUAL PLAN | - |
| 19 | STIPNED FOR AUNCLEANED OCCUPATION WARKER | - |
| 20 | FIERIA & JANANESE ENCAPHELITIS | - |
| 21 | PUBLIC HEALTH | - |
| 22 | RELIEF | - |
| 23 | G.R.CASH | - |
| 24 | ROUTINE IMMUNISATION | - |





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| SL.NO. | DETAILS | 2016-2017 |
|--------|-------------------------------|----------------------|
| 25 | SPECIAL DRIVE FOR CLEANLINESS | - |
| 26 | GITANJALI | - |
| 27 | FUND FOR OTHER GOVT. AGENCIES | 10,500.00 |
| | TOTAL | 16,914,154.00 |

| 3e | CENTRAL FINANCE COMMISSION GRANT (CFA) | |
|----|--|----------------------|
| 1 | 13 & 14 FINANCE COMMISSION GRANT | 17,801,252.00 |
| 2 | HOUSING FOR ALL (HFA) (URBAN) | - |
| | TOTAL | 17,801,252.00 |

| 3f | OTHER CENTRAL GOVT TRANSFER | |
|----|-----------------------------------|----------------------|
| 1 | MP LAD | - |
| 2 | NOAPS | 11,921,463.00 |
| 3 | SJSRY | 809,170.00 |
| 6 | RAJIV AWAS YOJNA | - |
| 7 | M-D-M | 6,083,534.00 |
| 8 | NWPS | - |
| 9 | NDPS | - |
| 10 | NSAP | - |
| 11 | NFBS | - |
| 12 | MANUAL SCAVENJERS | - |
| 13 | NUHM | - |
| 14 | JNNURM, RAY, HFA | 835,655.00 |
| 15 | KUSP | - |
| 16 | OTHER CENTRAL GOVT GRANTS | 55,610.00 |
| 17 | PRADHAN MANTRI AWAS YOJONA (PMAY) | 21,633,344.00 |
| | TOTAL | 41,338,776.00 |

| 3g | OTHERS | |
|----|-------------------------|---------------------|
| 1 | SSK | 890,800.00 |
| 2 | IPP-VIII/CUDP-III/UPHCS | 2,223,967.00 |
| | TOTAL | 3,114,767.00 |

| B | CAPITAL RECEIPT | |
|---|----------------------------|----------|
| 1 | SALE OF MUNICIPAL LAND | - |
| 2 | LOAN FROM STATE GOVT/BANKS | - |
| | TOTAL | - |

| C | STATE CAPITAL ACCOUNT GRANT | |
|---|-----------------------------|--|
|---|-----------------------------|--|





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| | | |
|---|--|----------------------|
| 1 | OTHER SPECIFIC GRANT | 13,487,750.00 |
| 2 | INSTALLATAION OF DECORATIVE LIGHT POLE | - |
| 3 | GREEN CITY MISSION | - |
| 4 | HOUSE TO HOUSE SEWERAGE CONNECTION | - |
| | TOTAL | 13,487,750.00 |





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| SL.NO. | DETAILS | 2016-2017 |
|--------|------------------------------|---------------------|
| 4 | CENTARL CAPITAL GRANT | |
| 1 | SBM | 7,903,622.00 |
| | TOTAL | 7,903,622.00 |

| | | |
|---|------------------------------|---|
| 5 | OTHER CAPITAL RECEIPT | |
| 1 | AMRUT | - |
| | TOTAL | - |





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| SL.NO. | DETAILS | 2016-2017 |
|--------|--|----------------------|
| 1.1 | ESTABLISHMENT AND SALARY | |
| 1 | SALARY | 5,703,587.00 |
| 2 | WAGES | - |
| 3 | EX GRATIA | 403,200.00 |
| 4 | BONUS | 258,520.00 |
| 5 | CONSOLATED PAY | 4,065,422.00 |
| 6 | WARD CONTINGENCY | - |
| 7 | OVERTIME | 296,291.00 |
| 8 | ALLOWANCES TO BORD OF COUNCILER | 384,375.00 |
| 9 | HONARARIUM | - |
| 10 | OTHER ALLOWANCE | - |
| 11 | PENSION | 2,302,061.00 |
| 12 | PENSION FAMILY | - |
| 13 | DEATH CUM RETIREMENT GRATUITY | - |
| 14 | PF CONTRIBUTION | - |
| 15 | ALLOWANCES TO CHIARMAN/MAYOR/COUNCILLORS | - |
| 16 | EPF C ONTRIBUTION | - |
| 17 | LEAVE ENCASHMENT & GSLI | - |
| | TOTAL | 13,413,456.00 |

| | | |
|-----|--|--------------|
| 1.2 | OPERATION AND MAINTENANCE | |
| 1 | MEETING & OTHER CONTINGENCY | - |
| 2 | RENT | - |
| 3 | ELECTRICTY EXP | 777,253.00 |
| 4 | CELL PHONE EXPENSES | 64,400.00 |
| 5 | TLEPHONE | 31,249.00 |
| 6 | POSTAGE | 2,000.00 |
| 7 | PRINTING & STATIONERY | 522,643.00 |
| 8 | COMPUTER EXP | 134,974.00 |
| 9 | TRAVILLING & FUEL | 20,422.00 |
| 10 | INSURANCE(VEHICLE AND CASH IN TRANSIT) | 158,295.00 |
| 11 | STORAGE & PURCHASE | - |
| 12 | HIRE CHARGES (CAR,GENERATOR AND OTHER) | 280,186.00 |
| 13 | REPAIR & MAINTENANCE | 8,313,134.00 |
| 14 | CAR MAINTENANCE | 119,501.00 |
| 15 | CLEARNCE EXPENSES | 913,352.00 |
| 16 | PETROL AND DIESEL | 413,282.00 |
| 17 | CONSERVANCY AND ROAD CLEANING | 2,740,500.00 |
| 18 | DISPOSAL OF PAUPER DEAD BODIES | 111,600.00 |
| 19 | SECURITY EXP | - |
| 20 | BANK CHRAGE | 1,730.00 |
| 21 | SPORTS & UNIFORMS, EQUIPMENTS | - |





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| | | |
|------------|---|----------------------|
| | DEPOSIT OF PROFESSIONAL TAX & TDS, SALES TAX, GST & CESS FROM EMPLOYEES, SUPPLIERS & 22 CONTRACTORS | - |
| | 23 PENALTY FOR NONPAYMENT OF IT/VAT | - |
| | 24 INTEREST ON NONPAYMENT OR DELAYED PAYMENT OF | - |
| | TOTAL | 14,604,521.00 |
| 1.3 | LOAN REPAYMENT | |
| | TOTAL | |
| 1.4 | OTHERS | |
| 1 | FEES/COMMISSION | 40,000.00 |
| 2 | BOOKS | 671.00 |
| 3 | LEGAL FEES | 80,500.00 |
| 4 | CULTURAL/MEETINGS/PROGRAM | 24,549.00 |
| 5 | MISCELLANEOUS PROGRAMME EXPENSES | 961,228.00 |
| 6 | EXPENDITURE IN CONNECTION WITH SOMOBYATHI | 4,032.00 |
| 7 | DISCOUNT & OTHERS | - |
| 8 | CONSULTANCY CHARGES | 23,190.00 |
| 9 | ADVERTISEMENT AND PUBLICITY | 264,870.00 |
| 10 | CULTURAL EVENTS | 125,092.00 |
| 11 | WEBSITE FEES AND INTERNET RELATED EXPENDITURE | 41,323.00 |
| 12 | CARTAGE AND CARRIAGE INWARD | 12,080.00 |
| 13 | SURVEY AND DRAWING INSTRUMENTS | 20,570.00 |
| | TOTAL | 1,598,105.00 |
| 2.1 | ALL DEVELOPMENT EXPENSES | |
| | DEVELOPMENT EXPENSES | 21,026,618.00 |
| | TOTAL | 21,026,618.00 |





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| TOTAL RECEIPT | 2016-2017 |
|------------------------------|-----------------------|
| TAX REVENUE | 5,631,723.00 |
| OTHER TAX | 2,865,038.00 |
| FESS AND FINES | 2,229,355.00 |
| USER CHARGES | 2,165,338.00 |
| OTHER NON TAX REVENUE | 2,647,030.02 |
| INCOME FROM INTEREST | 1,668,552.12 |
| OTHER REVENUE | 144,800.00 |
| SATAE ASSIGNE REV. | 310.00 |
| SFC | 24,643,920.00 |
| OTHER STATE GOVT TRNSF. | 16,914,154.00 |
| CFC | 17,801,252.00 |
| OTHER CENTRAL GOVT. TRANSFER | 41,338,776.00 |
| OTHERS | 3,114,767.00 |
| CAPITAL RECEIPT | - |
| SATE CAPITAL ACCOUNT GRANT | 13,487,750.00 |
| CENTRAL CAPITAL GRANT | 7,903,622.00 |
| OTHER CAPITAL RECEIPT | - |
| TOTAL | 142,556,387.14 |

| TOTAL EXPENDITURE | 2016-2017 |
|--------------------------|----------------------|
| ESTABLISHMENT AND SALARY | 13,413,456.00 |
| OPERRATIO & MAINTENANCE | 14,604,521.00 |
| LOAN REPAYMENT | - |
| OTHERS | 1,598,105.00 |
| ALL DEVELOPMENT EXPENSES | 21,026,618.00 |
| TOTAL | 50,642,700.00 |

