



**R. N. Roy & Co.**

Chartered Accountants

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To

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

Sub: Internal Audit Report for the period from 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018 of  
Guskara Municipality

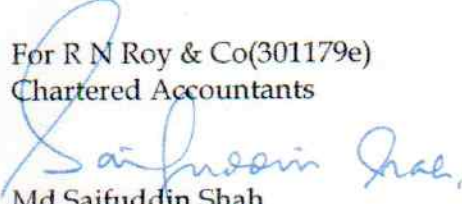
Sir,

We have conducted the Internal Audit of Annual Accounts for the financial year 2017-18 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

  
Md Saifuddin Shah  
Proprietor  
Membership No. 061377  
Date: 29-12-2020  
Place: Kolkata  
UDIN NO: 20061377AAAAEG3849



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

**GUSKARA MUNICIPALITY**

Annual Financial report for the year 2017-2018

## Detail of Income &amp; Grant received

SL.NO.	DETAILS	2017-2018
A1a)i	PROPERTY TAX	2,906,287.83
<b>TOTAL</b>		<b>2,906,287.83</b>

A1a)ii	OTHER TAX	
1	TRADE LICENCE	844,551.00
2	LICENSING FEES FOR BAZAARS	2,347,853.00
3	LICENSING FEES FOR CATTLE POUNDING	3,920.00
4	TOLL TAX	901,880.00
<b>TOTAL</b>		<b>4,098,204.00</b>

Abi	FEES AND FINES	
1	TRADE LICENCE FORM	-
2	BIRTH AND DEATH CERTIFICATE FEES	24,380.00
3	ADVERTISEMENT FEES	60,160.00
4	MUTUTATION FEES	426,646.00
5	PROPERTY TRANSFER FEES	-
6	NOTICE FEES	16,390.00
7	SERVEY FEES	-
8	GARBAGE COLLECTION FEES	-
9	ELECTRICITY METER RENT	-
10	PLAN PREPARATION FEES	-
11	PARK ENTRANCE FEES	-
12	ROAD DAMAGE RECOVERY	-
13	PUJA PERMITION 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	352,650.00
24	COMPLEATION CERTIFICATE	-
25	PLAN SANCTION FEES	8,700.00
26	REGISTRATION OF PROFESIONAL /ENLISTMENT FEES	-
27	MISC.DEVLOPMENT FEES AND COLLECTION	-
28	LICENSING FEES FOR HOTEL	-
29	MISC.LICENCING FEES	-
30	LAY OUT PERMIT	610,000.00
31	FEES FOR COPY	-
32	PARKING FEES	442,691.00
PENALTIES AND FINES UNDER THE WEST BENGAL		
33	MUNICIPAL ACT, 1993	50,280.00
34	PROPERTY TRANSFER FEES	202,723.00
<b>TOTAL</b>		<b>2,194,620.00</b>



G. Ghosh  
31/12/2020

**Chairperson**  
**Board of Administrators**  
**Guskara Municipality**

SL.NO.	DETAILS	2017-2018
Abii	<b>USER CHARGES</b>	
1	AMBULANCE CHARGES	-
2	SEPTIK TRANK CHARGES	-
3	WATER TANK CHARGES(TRIAL ER WATER FEES)	87,915.00
4	VACANT SITE SERVICE CHARGES	-
5	FERRULE CLEARANCE CHARGES	146,070.00
6	SUPLY FOR EXTRA WATER	-
7	HOSPITAL BED CHARGES AND EXAMINATION CHARGES ON HOSPITAL	-
8	VEHICLE HIRE CHARGES	-
9	HOUSE CONNECTION CHARGES SEWERAGE	-
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	628,500.00
18	TOLL CHARGES	901,615.00
19	LEVY ON TOURISTS	210,764.00
20	HIRE CHARGES OF AMBULANCE	298,931.00
21	HIRE CHARGES FOR ROLLERS	10,000.00
22	SERVICE CHARGES	107,745.00
	<b>TOTAL</b>	<b>2,391,540.00</b>

A1b)iii)	<b>OTHER NON TAX REVENUE(LIVIED BY MUNICIPALITY)</b>	
1	METER-RENT ELECTRICITY	-
2	ANY OTHER COLLECTION	370,618.00
3	RENT FROM AUDITORIUM	498,585.00
4	RENT INCOME FROM NURSERY	-
5	RENT FROM CYCLE STAND	-
6	RENT FROM GUEST HOUSE	892,555.00
7	RENT FROM SHOPING COMPLEX	-
8	RENT LEASE OF LAND	-
9	OTHER RENT	-
10	RENT FROM MARKET	474,683.00
11	RENT FROM EMPLOYEES QUARTER	-
12	RENT FROM LET OUT PROPERTY	-
13	OTHER RENT	-
14	LEASE RENTAL RECEIVABLE(POND)	182,334.00
15	RECEIVABLE FROM RENTAL INCOME	-
16	RECEIVABLE FROM RENTAL INCOME (ARREAR+CURRENT)	-
	<b>TOTAL</b>	<b>2,418,775.00</b>

A2a	<b>INCOME FROM INTEREST</b>	
1	INTEREST ON PROPERTY TAX	33593.20
2	INTEREST ON POST OFFICE DEPOSITS	-
3	BANK INTEREST	2,716,475.00
4	INTEREST FROM RENTAL RECEIVABLE	-
5	INTEREST ON WATER TAX RECEIVABLE	-
6	INTEREST ON HIRE PURCHASE	-
	<b>TOTAL</b>	<b>2,750,068.20</b>



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SL.NO.	DETAILS	2017-2018
<b>b</b>	<b>OTHER REVENUE</b>	
1	INCOME FROM MELA	-
2	SALE OF MEDICINE IN HOSPITAL	-
3	SALE OF RABISH	-
4	SALE OF TREE	-
5	SALE OF OTHER ITEM	-
6	SALE OF TENDER FROM	112,600.00
7	SALE OF OTHER FROMS	6,965.00
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	34,340.00
16	SALE PERMISSION FORM	6,420.00
17	WATER CONNECTION APPLICATION FORM	10,400.00
18	SALE OF OLD NEWSPAPERS	-
	<b>TOTAL</b>	<b>170,725.00</b>

<b>3a</b>	<b>STATE ASSIGNED REVENUE</b>	
1	ENTERTAINMENT TAX	-
2	MOTOR VEHICLE TAX	-
3	TAXES ON TRADE, PROFESSIONS & CALLING	-
4	URBAN PRGM	-
5	TAX ON CARRIAGE AND CARTS	265.00
	<b>TOTAL</b>	<b>265.00</b>

<b>3b</b>	<b>STATE FINANCE COMMISSION (SFC)</b>	
1	SFC	4,292,500.00
	<b>TOTAL</b>	<b>4,292,500.00</b>

<b>3d</b>	<b>OTHER STATE GOVT TRANSFER</b>	
1	SALARY GRANT	4,567,944.00
2	DA	4,306,434.00
3	JNNURM	-
4	FIXED GRANT	4,826,998.00
5	BEUP	-
6	PENSION RELIEF GRANTS	-
7	URBAN WAGE EMPLOYMET GENARATION	-
8	BMS	-
9	WATER LOGGING/ROAD REPAIR	1,622,752.00
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	-
25	SWASTHYA SATHI	2,568.00
26	WELFARE BODIES	99,575.00
27	OTHER ORGANIZATIONS	41,800.00



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SL.NO.	DETAILS	2017-2018
28	SPECIAL DRIVE FOR CLEANLINESS	-
29	GITANJALI	-
30	FUND FOR OTHER GOVT. AGENCIES	959,267.00
	<b>TOTAL</b>	<b>16,427,338.00</b>

3e	CENTRAL FINANCE COMMISSION GRANT (CFA)	
1	13 & 14 FINANCE COMMISSION GRANT	24,403,237.00
2	HOUSING FOR ALL (HFA) (URBAN)	-
	<b>TOTAL</b>	<b>24,403,237.00</b>

3f	OTHER CENTRAL GOVT TRANSFER	
1	MP LAD	325,000.00
2	NOAPS	15,839,002.00
3	SJSRY	-
4	RAJIV AWAS YOJNA	-
5	M-D-M	5,512,609.00
6	NWPS	-
7	NDPS	-
8	NSAP	-
9	NFBS	-
10	MANUAL SCAVENJERS	-
11	NULM	3,227,400.00
12	NUHM	-
13	JNNURM, RAY, HFA	3,400,000.00
14	KUSP	-
15	OTHER CENTRAL GOVT GRANTS	59,733.00
16	PRADHAN MANTRI AWAS YOJONA (PMAY)	30,759,956.00
	<b>TOTAL</b>	<b>59,123,700.00</b>

3g	OTHERS	
1	SSK	381,960.00
2	IPP-VIII/CUDP-III/UPHCS	4,426,150.00
	<b>TOTAL</b>	<b>4,808,110.00</b>

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

C	STATE CAPITAL ACCOUNT GRANT	
1	OTHER SPECIFIC GRANT	35,818,693.00
2	INSTALLATION OF DECORATIVE LIGHT POLE	-
3	GREEN CITY MISSION	-
4	HOUSE TO HOUSE SEWERAGE CONNECTION	-
	<b>TOTAL</b>	<b>35,818,693.00</b>



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SL.NO.	DETAILS	2017-2018
4	CENTRAL CAPITAL GRANT	
1	SBM	21,630,764.00
	TOTAL	21,630,764.00

5	OTHER CAPITAL RECEIPT	
1	AMRUT	-
	TOTAL	-

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**ALL EXPENDITURE AND DEVELOPMENTS**

SL.NO.	DETAILS	2017-2018
<b>1.1</b>	<b>ESTABLISHMENT AND SALARY</b>	
1	SALARY	5,013,990.00
2	WAGES	-
3	EX GRATIA	416,300.00
4	BONUS	264,328.00
5	CONSOLATED PAY	5,118,442.00
6	WARD CONTINGENCY	-
7	OVERTIME	295,668.00
8	ALLOWANCES TO BORD OF COUNCILER	384,825.00
9	HONARARIUM	-
10	OTHER ALLOWANCE(HOUSE RENT)	752,163.00
11	PENSION	1,910,845.00
12	PENSION FAMILY	-
13	DEATH CUM RETIREMENT GRATUITY	2,054,763.00
14	PF CONTRIBUTION	-
15	ALLOWANCES TO CHIARMAN/MAYOR/COUNCILLORS	-
16	EPF C ONTRIBUTION	-
17	LEAVE ENCASHMENT & GSLI	-
	<b>TOTAL</b>	<b>16,211,324.00</b>

<b>1.2</b>	<b>OPERATION AND MAINTENANCE</b>	
1	MEETING & OTHER CONTINGENCY	22,949,692.00
2	RENT	17,560.00
3	ELECTRICTY EXP	2,932,474.00
4	CELL PHONE EXPENSES	63,950.00
5	TLEPHONE	38,210.00
6	POSTAGE	-
7	PRINTING & STATIONERY	807,256.00
8	COMPUTER EXP	291,319.00
9	TRAVILLING & FUEL	16,152.00
10	INSURANCE(VEHICLE AND CASH IN TRANSIT)	5,954.00
11	STORAGE & PURCHASE	-
12	HIRE CHARGES (CAR,GENERATOR AND OTHER)	641,235.00
13	REPAIR & MAINTENANCE	13,580,302.00
14	CAR MAINTENANCE	65,785.00
15	CLEARNCE EXPENSES	553,350.00
16	PETROL AND DIESEL	463,588.00
17	CONSERVANCY AND ROAD CLEANING	7,684,840.00
18	DISPOSAL OF PAUPER DEAD BODIES	38,100.00
19	SECURITY EXP	-
20	BANK CHRAGE	515.00
21	SPORTS & UNIFORMS, EQUIPMENTS	-
22	DEPOSIT OF PROFESSIONAL TAX & TDS, SALES TAX, GST & CESS FROM EMPLOYEES, SUPPLIERS & CONTRACTORS	-
23	PENALTY FOR NONPAYMENT OF IT/VAT	-
24	INTEREST ON NONPAYMENT OR DELAYED PAYMENT O	-
25	TRAINING EXPENSES	34,283.00
	<b>TOTAL</b>	<b>50,184,565.00</b>

<b>1.3</b>	<b>LOAN REPAYMENT</b>	
	<b>TOTAL</b>	

<b>1.4</b>	<b>OTHERS</b>	
1	FEES/COMMISSION(TECHNIAL)	67,000.00
2	BOOKS	-
3	LEGAL FEES	298,970.00
4	CULTURAL/MEETINGS/PROGRAM	-
5	MISCELLANEOUS PROGRAMME EXPENSES	2,251,591.09
6	EXPENDITURE IN CONNECTION WITH SOMOBYATHI	-
7	DISCOUNT & OTHERS	-
8	CONSULTANCY CHARGES	186,150.00
9	ADVERTISEMENT AND PUBLICITY	442,548.00
10	CULTURAL EVENTS	222,155.00
11	WEBSITE FEES AND INTERNET RELATED EXPENDITURE	107,180.00
12	CARTAGE AND CARRIAGE INWARD	98,879.00
13	SURVEY AND DRAWING INSTRUMENTS	364,000.00
14	INTERNAL AUDIT FEES	80,000.00
15	INSURANCE-VEHICLES	29,589.00
	<b>TOTAL</b>	<b>4,148,062.09</b>

<b>2.1</b>	<b>ALL DEVELOPMENT EXPENSES</b>	
	DEVELOPMENT EXPENSES	44,463,558.00
	<b>TOTAL</b>	<b>44,463,558.00</b>



*G. Ghosh*  
 Chairman  
 Board of Administrators  
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 31/12/2020

TOTAL RECEIPT	2017-2018
TAX REVENUE	2,906,287.83
OTHER TAX	4,098,204.00
FESS AND FINES	2,194,620.00
USER CHARGES	2,391,540.00
OTHER NON TAX REVENUE	2,418,775.00
INCOME FROM INTEREST	2,750,068.20
OTHER REVENUE	170,725.00
SATAE ASSIGNE REV.	265.00
SFC	4,292,500.00
OTHER STATE GOVT TRNSF.	16,427,338.00
CFC	24,403,237.00
OTHER CENTRAL GOVT. TRANSFER	59,123,700.00
OTHERS	4,808,110.00
CAPITAL RECEIPT	-
SATE CAPITAL ACCOUNT GRANT	35,818,693.00
CENTRAL CAPITAL GRANT	21,630,764.00
OTHER CAPITAL RECEIPT	-
<b>TOTAL</b>	<b>183,434,827.03</b>

TOTAL EXPENDITURE	2017-2018
ESTABLISHMENT AND SALARY	16,211,324.00
OPERRATIO & MAINTENANCE	50,184,565.00
LOAN REPAYMENT	-
OTHERS	4,148,062.09
ALL DEVELOPMENT EXPENSES	44,463,558.00
<b>TOTAL</b>	<b>115,007,509.09</b>



*G. Ghosh*  
 Chairperson 31.12.2020  
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