



# R. N. Roy & Co.

Chartered Accountants

C/o Md. Saifuddin Shah  
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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 2018 to 31<sup>st</sup> March 2019 of  
Guskara Municipality

Sir,

We have conducted the Internal Audit of Annual Accounts for the financial year 2018-19 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: 20061377AAAAEF6292



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 2018-2019

**Detail of Income & Grant received**

SL.NO.	DETAILS	2018-2019
A1aji	PROPERTY TAX	4,021,888.96
	<b>TOTAL</b>	<b>4,021,888.96</b>

A1ajii	OTHER TAX	
1	TRADE LICENCE	946,123.00
2	LICENSING FEES FOR BAZAARS	2,433,167.00
3	LICENSING FEES FOR CATTLE POUNDING	-
4	TOLL TAX	1,315,820.00
	<b>TOTAL</b>	<b>4,695,110.00</b>

Abi	FEES AND FINES	
1	TRADE LICENCE FORM	-
2	BIRTH AND DEATH CERTIFICATE FEES	19,925.00
3	ADVERTISEMENT FEES	22,009.00
4	MUTUTATION FEES	425,340.00
5	PROPERTY TRANSFER FEES	215,040.00
6	NOTICE FEES	22,020.00
7	SERVEY FEES	-
8	GARBAGE COLLECTION FEES	-
9	ELECTRICITY METER RENT	-
10	PLAN PREPARATION FEES	8,880.00
11	PARK ENTRANCE FEES	4,591.00
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	364,255.00
24	COMPLEATION CERTIFICATE	-
25	PLAN SANCTION FEES	-
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	295,000.00
31	FEES FOR COPY	-
32	PARKING FEES	396,535.00
	PENALTIES AND FINES UNDER THE WEST BENGAL	
33	MUNICIPAL ACT, 1993	56,980.00
34	PROPERTY TRANSFER FEES	-
	<b>TOTAL</b>	<b>1,830,575.00</b>



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31.12.2020

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**Guskara Municipality**



SL.NO.	DETAILS	2018-2019
Abii	<b>USER CHARGES</b>	
1	AMBULANCE CHARGES	-
2	SEPTIK TRANK CHARGES	-
3	WATER TANK CHARGES(TRIAL ER WATER FEES)	95,375.00
4	VACANT SITE SERVICE CHARGES	-
5	FERRULE CLEARANCE CHARGES	100,490.00
6	SUPLLY 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	516,050.00
18	TOLL CHARGES	1,315,820.00
19	LEVY ON TOURISTS	321,986.00
20	HIRE CHARGES OF AMBULANCE	272,640.00
21	HIRE CHARGES FOR ROLLERS	10,000.00
22	SERVICE CHARGES	112,485.00
	<b>TOTAL</b>	<b>2,744,846.00</b>

A1b)iii)	<b>OTHER NON TAX REVENUE(LIVIED BY MUNICIPALITY)</b>	-
1	METER-RENT ELECTRICITY	-
2	ANY OTHER COLLECTION	7,058,463.00
3	RENT FROM AUDITORIUM	101,500.00
4	RENT INCOME FROM NURSERY	-
5	RENT FROM CYCLE STAND	-
6	RENT FROM GUEST HOUSE	948,390.00
7	RENT FROM SHOPING COMPLEX	-
8	RENT LEASE OF LAND	166,700.00
9	OTHER RENT	-
10	RENT FROM MARKET	515,153.00
11	RENT FROM EMPLOYEES QUARTER	-
12	RENT FROM LET OUT PROPERTY	-
13	OTHER RENT	-
14	LEASE RENTAL RECEIVABLE(POND)	-
15	RECEIVABLE FROM RENTAL INCOME	-
16	RECEIVABLE FROM RENTAL INCOME (ARREAR+CURRENT)	-
17	RENT OF ART GALARY	2,500.00
	<b>TOTAL</b>	<b>8,792,706.00</b>

A2a	<b>INCOME FROM INTEREST</b>	
1	INTEREST ON PROPERTY TAX	87,298.36
2	INTEREST ON POST OFFICE DEPOSITS	-
3	BANK INTEREST	1,971,484.00
4	INTEREST FROM RENTAL RECEIVABLE	-
5	INTEREST ON WATER TAX RECEIVABLE	-
6	INTEREST ON HIRE PURCHASE	-
	<b>TOTAL</b>	<b>2,058,782.36</b>

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SL.NO.	DETAILS	2018-2019
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	232,000.00
7	SALE OF OTHER FROMS	6,425.00
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	34,250.00
16	SALE PERMISSION FORM	7,120.00
17	WATER CONNECTION APPLICATION FORM	10,500.00
18	SALE OF OLD NEWSPAPERS	-
	<b>TOTAL</b>	<b>290,295.00</b>

3a	<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	145.00
	<b>TOTAL</b>	<b>145.00</b>

3b	<b>STATE FINANCE COMMISSION (SFC)</b>	
1	SFC	9,616,000.00
	<b>TOTAL</b>	<b>9,616,000.00</b>

3d	<b>OTHER STATE GOVT TRANSFER</b>	
1	SALARY GRANT	3,608,712.00
2	DA	4,186,900.00
3	JNNURM	-
4	FIXED GRANT	4,846,743.00
5	BEUP	-
6	PENSION RELIEF GRANTS	-
7	URBAN WAGE EMPLOYMET GENERATION	-
8	BMS	-
9	WATER LOGGING/ROAD REPAIR	671,083.00
10	SOMOBYATHI	-
11	BONUS	-
12	UWEG	-
13	MAINTENANCE CHARGE OF SC/ST STUDENT	-
14	PULES POLIO	-
15	QIZE COMPETITION	-
16	DENGUE PREVACTION & OCCUPATION WARKER	-
17	EMERGENT PREVACTION & 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	-
26	WELFARE BODIES	2,780.00
27	OTHER ORGANIZATIONS	41,800.00

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SL.NO.	DETAILS	2018-2019
28	SPECIAL DRIVE FOR CLEANLINESS	-
29	GITANJALI	-
30	FUND FOR OTHER GOVT. AGENCIES	1,139,600.00
	<b>TOTAL</b>	<b>14,497,618.00</b>

3e	CENTRAL FINANCE COMMISSION GRANT (CFA)	
1	11THFC COMMISSION GRANT	1,154.00
2	13 & 14 FINANCE COMMISSION GRANT	43,253,000.00
3	HOUSING FOR ALL (HFA) (URBAN)	-
	<b>TOTAL</b>	<b>43,253,000.00</b>

3f	OTHER CENTRAL GOVT TRANSFER	
1	MP LAD	-
2	NOAPS	22,333,233.00
3	SJSRY	-
4	RAJIV AWAS YOJNA	-
5	M-D-M	3,810,057.00
6	NWPS	-
7	NDPS	-
8	NSAP	-
9	NFBS	-
10	MANUAL SCAVENJERS	-
11	NULM	1,006,100.00
12	NUHM	-
13	JNNURM, RAY, HFA	2,450,000.00
14	KUSP	-
15	OTHER CENTRAL GOVT GRANTS	30,593.00
16	PRADHAN MANTRI AWAS YOJONA (PMAY)	163,364,640.00
	<b>TOTAL</b>	<b>192,994,623.00</b>

3g	OTHERS	
1	SSK	395,640.00
2	IPP-VIII/CUDP-III/UPHCS	4,163,000.00
	<b>TOTAL</b>	<b>4,558,640.00</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	24,781,546.00
2	INSTALLATION OF DECORATIVE LIGHT POLE	-
3	GREEN CITY MISSION	-
4	HOUSE TO HOUSE SEWERAGE CONNECTION	-
	<b>TOTAL</b>	<b>24,781,546.00</b>



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SL.NO.	DETAILS	2018-2019
4	CENTARL CAPITAL GRANT	
1	SBM	932,220.00
	TOTAL	932,220.00

5	OTHER CAPITAL RECEIPT	
1	AMRUT	-
	TOTAL	-

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**ALL EXPENDITURE AND DEVELOPMENTS**

SL.NO.	DETAILS	2018-2019
1.1	<b>ESTABLISHMENT AND SALARY</b>	
1	SALARY	4,965,404.00
2	WAGES	-
3	EX GRATIA	57,000.00
4	BONUS	813,944.00
5	CONSOLATED PAY	6,804,388.00
6	WARD CONTINGENCY	-
7	OVERTIME	311,894.00
8	ALLOWANCES TO BORD OF COUNCILER	254,625.00
9	HONARARIUM	-
10	OTHER ALLOWANCE(HOUSE RENT)	744,888.00
11	PENSION	4,234,538.00
12	PENSION FAMILY	-
13	DEATH CUM RETIREMENT GRATUITY	223,931.00
14	PF CONTRIBUTION	-
15	ALLOWANCES TO CHIARMAN/MAYOR/COUNCILLORS	-
16	EPF C ONTRIBUTION	-
17	LEAVE ENCASHMENT & GSLI	-
	<b>TOTAL</b>	<b>18,410,612.00</b>

1.2	<b>OPERATION AND MAINTENANCE</b>	
1	MEETING & OTHER CONTINGENCY	-
2	RENT	-
3	ELECTRICTY EXP	2,296,993.00
4	CELL PHONE EXPENSES	39,500.00
5	TELEPHONE	28,299.00
6	POSTAGE	2,000.00
7	PRINTING & STATIONERY	1,045,722.00
8	COMPUTER EXP	614,327.00
9	TRAVILLING & FUEL	649,262.00
10	INSURANCE(VEHICLE AND CASH IN TRANSIT)	522,269.00
11	STORAGE & PURCHASE	-
12	HIRE CHARGES (CAR,GENERATOR AND OTHER)	322,599.00
13	REPAIR & MAINTENANCE	10,302,635.00
14	CAR MAINTENANCE	578,958.00
15	CLEARANCE EXPENSES	3,847,755.00
16	PETROL AND DIESEL	-
17	CONSERVANCY AND ROAD CLEANING	3,753,755.00
18	DISPOSAL OF PAUPER DEAD BODIES	-
19	SECURITY EXP	-
20	BANK CHRAGE	91.70
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 OF	-
25	TRAINING EXPENSES	-
	<b>TOTAL</b>	<b>24,004,165.70</b>

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

1.4	<b>OTHERS</b>	
1	FEES/COMMISSION(TECHNIAL)	-
2	BOOKS	-
3	LEGAL FEES	95140.00
4	CULTURAL/MEETINGS/PROGRAM	-
5	MISCELLANEOUS PROGRAMME EXPENSES	1152663.00
6	EXPENDITURE IN CONNECTION WITH SOMOBYATHI	-
7	DISCOUNT & OTHERS	-
8	CONSULTANCY CHARGES	64,384.00
9	ADVERTISEMENT AND PUBLICITY	278,354.00
10	CULTURAL EVENTS	105,240.00
11	WEBSITE FEES AND INTERNET RELATED EXPENDITURE	73,180.00
12	CARTAGE AND CARRIAGE INWARD	603,454.00
13	SURVEY AND DRAWING INSTRUMENTS	17,772.00
14	INTERNAL AUDIT FEES	-
15	INSURANCE-VEHICLES	-
16	PROPAGANDA/EXHIBITION	75000.00
	<b>TOTAL</b>	<b>2,465,187.00</b>

2.1	<b>ALL DEVELOPMENT EXPENSES</b>	
	DEVELOPMENT EXPENSES	71,186,675.00
	<b>TOTAL</b>	<b>71,186,675.00</b>



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*31.12.2020*

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TOTAL RECEIPT	2018-2019
TAX REVENUE	4,021,888.96
OTHER TAX	4,695,110.00
FESS AND FINES	1,830,575.00
USER CHARGES	2,744,846.00
OTHER NON TAX REVENUE	8,792,706.00
INCOME FROM INTEREST	2,058,782.36
OTHER REVENUE	290,295.00
SATAE ASSIGNE REV.	145.00
SFC	9,616,000.00
OTHER STATE GOVT TRNSF.	14,497,618.00
CFC	43,253,000.00
OTHER CENTRAL GOVT. TRANSFER	192,994,623.00
OTHERS	4,558,640.00
CAPITAL RECEIPT	-
SATE CAPITAL ACCOUNT GRANT	24,781,546.00
CENTRAL CAPITAL GRANT	932,220.00
OTHER CAPITAL RECEIPT	-
<b>TOTAL</b>	<b>315,067,995.32</b>

TOTAL EXPENDITURE	2018-2019
ESTABLISHMENT AND SALARY	18,410,612.00
OPERRATIO & MAINTENANCE	24,004,165.70
LOAN REPAYMENT	-
OTHERS	2,465,187.00
ALL DEVELOPMENT EXPENSES	71,186,675.00
<b>TOTAL</b>	<b>116,066,639.70</b>



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