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Chartered Accountants.

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To
The Chairman
Raiganj municipality
Raiganj,Uttar Dinajpur

date:31/03/2018

Sub : Internal Audit Report for the FY 2016-17 of Raiganj Municipality

Ref : Your Appointment letter Vide Memo No. 566/RM/G Dated
:17/03/2018

Sir,

We hereby certify that the Internal Audit of annual financial statement for the year 2016-2017 has been completed .The Summary of Income & Expenditure for the year 2016-2017 is extracted from Audited Financial Statement(AFS).During the Course of Our audit we have verified the total Income & Expenditure(Capital & Revenue) from the AFS of Raiganj Municipality for the Year 2016-2017.

We hereby submit the detailed Internal Audit Report for your kind perusal and on ward necessary Action from your end.

Thanking you,

Yours faithfully

(NIRMALYA RANJAN GUHA)



Current Year Income (Revenue & Capital) During the course of Audit we have verified the income (Revenue income and Capital income) and Expenditure of the ULB for the year 2016-17 from the Cash Book Receipts & payment Accounts Annual budget and various Application registers (of Grants and Contribution for the specific purpose), measurement book, scheme Registers. The Summary of income & Expenditure (both revenue & Capital) are furnished below

Summary of Income & Expenditure:

A. REVENUE RECEIPT			
I. OWN REVENUE RECEIPT			
a) Tax Revenue			
	HEADS OF INCOME	AMOUNT(IN RS)	AMOUNT(IN RS)
i) Property Tax	PROPERTY TAX	10853325.00	10853325.00
ii) Other Tax			
	ADVERTISEMENT TAX -LAND HOARDING	1016971.00	
	TRADE LICENCE FEES	3939370.00	4956341.00
b) Non Tax Revenue			
i) Fees & Fine	REGISTRATION OF CARTS	14205.00	
	REGISTRATION OF PROFESSIONALS/ENLISTMENT FEES	102000.00	
	RICKSHAW LICENCE FEES	1400.00	
	RICKSHWS DRIVERY FEES	5.00	
	PLAN SANCTION FEES	7873268.00	
	BIRTH AND DEATH CERTIFICATE FEES	19655.00	
	OCCUPANCY CERTIFICATE	4600.00	
	DISPOSAL CERTIFICATE-NURSING HOME ETC	102500.00	
	MUTATION FEES	46370.00	
	VACCANT LAND FEES	22820.00	
	SEPARATION FEES	57690.00	
	TAILOR CHARGES FEES	183315.00	
	PARK ENTRANCE FEES	5881910.00	
	ROAD DAMAGE RECOVERY	3120000.00	
	SLAUGHTERING FEES	72221.00	17501959.00
ii) User Charges			
	AMBULANCE CHARGES	185850.00	
	FUNERAL VAN SERVICES	161100.00	
	SEPTIC TANK CLEARANCE CHARGES	662150.00	
	CREMATORIUM CHARGES	30960.00	
	CHARGES FOR PAY AND USE TOILETS	990610.00	
	SUPPLY OF EXTRA WATER/SPECIAL WATER SUPPLY/WATER TANKER	253735.00	
	PARKING FEES	1046268.00	
	RECEIPTS FROM PATIENTS FOR VARIOUS HOSPITAL SERVICES	4776696.00	
			8107369.00
iii) Other Non Tax Revenue			
	BIDHAN MANCHA RENT(POURA NIWAS)	996206.75	
	BIDHAN MANCHA LODGING CHARGE(POURA NIWAS)	10000.00	
	V.P.NIWAS (POURA NIWAS)	296270.00	
	BUS STAND STALL(RENT)	44898.00	
	BHAGAT SINGH MARKET COMPLEX(MARKET COMPLEX)	245739.00	
	BANDAR BAZAR MARKET(RENT)	328428.00	
	INDIRA GANDHI ATITHI NIWAS(I.D.S.M.T)	1385687.00	
	NETAJI SUBHASH CH BOSE BHAWAN(I.D.S.M.T)	385300.00	
	INDIRA GANDHI SHOPPING PLAZA(I.D.S.M.T)	52975.00	
	MAHATMA GANDHI WOMEN HOSTEL	576800.00	
	RAIGANJ BHAVAN ,KOLKATA	2533822.25	
	RENT FROM EMPLOYEE QUARTERS	98896.00	
	OTHER RENTS	230749.00	
	SALE OF ANY OTHER ITEMS	6619416.00	



	SALE OF TENDER FORMS	333107.00	
	SALE OF VARIOUS FORMS	258152.00	14396446.00
2. OTHER REVENUE RECEIPT			
a) Income from Interest			
	BANK INTEREST	7835375.00	7835375.00
TOTAL REVENUE RECEIPT			63650815.00
3. ASSIGNED REVENUE			
a) State Assigned Revenue			
	ENTERTAINMENT TAX	8405778.00	
	TAXES ON TRADES, PROFESSIONS & CALLINGS	358223.00	
	MOTOR VEHICLE TAX	2531220.00	11295221.00
b) SFC			
	SFC	14226000.00	14226000.00
c) Other State Govt Grant			
	SALARY, FIXED, DA, PENSION RELIEF, INTERIM RELIEF	87361888.00	87361888.00
d) Central Finance Commission Grant			
	14 FINANCE COMMISSION GRANT	58992316.00	58992316.00
e) Other Central Govt Transfers			
	NOAPS	45240993.00	
	NFBS	7505657.00	
	MDM	6735878.00	195336117.00
	PMAY	135853589.00	
f) Others			
	WEST BENGAL URBAN EMPLOYMENT	19104000	
	SOMOBAYATHI	1560000	20664000.00
d) Central Capital Account Grant (Under Central Scheme etc)			
	UIDSSMT	83600000.00	
	NUHM	3674491.00	
	SWACHH BHARAT MISSION	14488897.00	
	BMS	1691171.00	103454559.00
5) OTHER CAPITAL RECEIPT			
		0.00	0.00
ii) Summary of Expenditure (Revenue & Capital) 2014-15			
1. REVENUE EXPENDITURE			
a) Administrative Expenses, Establishment & Salaries			
	BASIC SALARY	24414118.00	
	DEARNESS ALLOWANCE	19369038.00	
	HOUSE RENT ALLOWANCE	3824666.00	
	MEDICAL ALLOWANCE	609094.00	
	WAGES	32670959.00	
	EX-GRATIA	149400.00	
	BONUS	2936908.00	
	CONSOLIDATED PAY	24758237.00	
	GRADE PAY	4594801.00	
	EMPLOYEER CONTRIBUTION TO P.F OTHER THAN REGULAR EMPLOYEES	277380.00	
	INTERIM RELIEF	1308047.00	
	CONSOLIDATED PAY	1954270.00	
	ALLOWANCES TO OTHER BOARD OF COUNCILORS	247875.00	
	STAFF WELFARE EXPENSES	2600.00	
	WASHING CHARGES	105584.00	
	OTHER FIXED AND REGULAR ALLOWANCE	1680.00	
	TIFFIN ALLOWANCES	175510.00	
	PENSION	11949528.00	
	FAMILY PENSION	956556.00	
	DEATH CUM RETIREMENT GRATUITY	1712264.00	



	OTHER RENTS	663054.00	
	ELECTRICITY EXPENSES	2351121.00	
	TELEPHONE EXPENSES	417000.00	
	POSTAGE AND TELEGRAM	28285.00	
	FAX EXPENSES	11625.00	
	SERVICE POSTAGE/EXPENSES	260276.00	
	PRINTING	543608.00	
	STATIONERY	1097356.00	
	COMPUTER CONSUMABLES	893960.43	
	TRAVELING AND CONVEYANCE -OTHERS	27029.00	
	FUEL	1424849.00	
	PETROL AND DIESEL	157767.00	
	INSURANCE-VEHICLES	59330.00	
	GROUP INSURANCE SCHEME	74441.00	
	INSURANCE IN CONNECTION WITH WATER SUPPLY	260709.00	
	LEGAL FEES	32930.00	
	TECHNICAL FEES	26900.00	
	CONSULTANCY CHARGES	330500.00	
	ETDS RETURN	11603.00	
	HOSPITALITY EXPENSES	167267.00	
	ADVERTISEMENT AND PUBLICITY	612881.00	
	SEMINAR & WORKSHOP	205600.00	
	CULTURAL EVENTS	1099856.00	
	TRAINING AND AWARENESS EXPENSES	3828440.00	
	WEBSITE FEES AND INTERNET RELATED EXPENDITURE	379418.00	
	PROFESSIONAL SOCIETIES	185000.00	
			147169320.43
b)Operation & Maintenance			
	ELECTRICITY EXPENSES	386663.00	
	DIESEL EXPENSES	22720.00	
	PETROL EXPENSES	1500.00	
	ENGINEERING STORE	1260600.00	
	MEDICAL STORE	600053.00	
	HEALTH STORE	8340.00	
	CENTRAL STORE	1405.00	
	STATIONARY STORE	1426406.50	
	SANITARY AND CONSERVANCY STORE	3329175.00	
	MACHINERY SPARES	557860.00	
	HIRE-CHARGES-CAR	468580.00	
	HIRE-CHARGES-LORRY/TRACTOR	120300.00	
	HIRE-CHARGES-GENERATOR	143500.00	
	REPAIR AND MAINTENANCE-ROADS AND PAVEMENTS	14528284.00	
	REPAIR AND MAINTENANCE-WATER SUPPLY	352407.00	
	REPAIR AND MAINTENANCE-STREET LIGHT POSTS	3436180.00	
	REPAIR AND MAINTENANCE-STORM WATER DRAINS	347008.00	
	REPAIR AND MAINTENANCE-PARKS AND PLAYGROUNDS	755236.00	
	REPAIR & MAINTENANCE -TUBE WELLS	49263.00	
	REPAIR AND MAINTENANCE -PUBLIC TOILETS	48620.00	
	REPAIR AND MAINTENANCE - OFFICE BUILDINGS	618712.00	
	REPAIR AND MAINTENANCE OF HOSPITAL BUILDING	356744.00	
	CARS	580061.00	
	VAN/RICKSHAW	28615.00	
	TRACTOR/TRAILOR	133985.00	
	ANY OTHER VEHICLES	179902.00	
	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURES	87328.00	
	REPAIR AND MAINTENANCE-ELECTRIC APPLIANCES	1999451.00	



	REPAIR AND MAINTENANCE -PLANT AND MACHINERY	12110.00	
	REPAIR AND MAINTENANCE -HOSPITAL MACHINERY AND EQUIPMENT	6645.00	
	TESTING AND INSPECTION EXPENSES	413200.00	
	GARBAGE CLEARANCE EXPENSES	417166.00	
	RECYCLING, POND CLEANING ETC.	2200.00	
			32680219.50
Others			
	BANK CHARGES	2749.50	
	EXPENDITURE ON WELFARE OF WOMEN	15478995.00	
	EXPENDITURE ON WELFARE OF CHILDREN	8647069.00	
	EXPENDITURE ON WELFARE OF AGED	18572158.00	
	EXPENDITURE ON WELFARE OF HANDICAPPED	1140000.00	
	MISCELLANEOUS PROGRAMME EXPENSES	55587396.00	
	EXPENDITURE IN CONNECTION WITH SOMOBYATHI	66000.00	99494367.50
2. CAPITAL EXPENDITURE			
	SCHOOL BUILDINGS	481108.00	
	PUBLIC CONVENIENCES	2676117.00	
	NEW VALUE ADDITION TO BUILDING	1840934.00	
	CONSTRUCTION AND RENOVATION OF OTHER VOCATIONAL INSTITUTES, WOR	1019163.00	
	ANY OTHER MUNICIPAL BUILDING	10879844.00	
	ROADS AND PAVEMENTS-CONCRETE	20318073.00	
	ROADS AND PAVEMENTSúOTHERS	10650664.00	
	DRAINS-OPEN	20769670.00	
	WATER TANKS	477725.00	
	BORE WELLS	181971.00	
	LAMP POSTS	924101.00	
	COMPACTOR MACHINE	4846090.00	
	COMPUTERS	303597.72	
	WATER COOLERS	29500.00	
	HOSPITAL APPLIANCES	297700.00	
	CABINETS	20000.00	
	CHAIRS	76969.00	
	TABLES	478855.00	
	ELECTRIC FITTINGS AND INSTALLATIONS	395380.00	
	ALMIRAH	38500.00	
	OTHER FURNITURE, FIXTURES ETC	432198.00	
	PARKS AND PLAYGROUNDS	2413010.00	
	BUILDINGS	10060835.00	
	WATER WAYS	318239599.00	
	BUILDINGS	1668838.00	
	ENGINEERING STORE	36901589.00	
	WATER SUPPLY STORE	2106232.00	
			448528262.72

We must be thankful to the designated officers of Raiganj Municipality for their cooperation as well as participation to carry out the job to the extent of our satisfaction. Without their cooperation it would not have been possible for us to complete the work.

