



R K GHOSH & ASSOCIATES
Chartered Accountants

Indira Gandhi Shopping Plaza
Raiganj, Uttar Dinajpur.

To
The Chairman
Raiganj Municipality
Raiganj

Sub: Internal Audit Report for the FY 2018-19 of Raiganj Municipality.

Sir,

In terms of appointment related to the internal Audit of Raiganj Municipality, we have visited the following department of your ULB from time to time during course to verify the various records and vouch transactions there to:

1. Establishment Department
2. Accounts & finance Department
3. Sanitation Department
4. Public Works Department
5. Electric Department
6. Building Plan Department
7. Trade License Department
8. Relief Department
9. Water Supply Department
10. Property Tax Department
11. IT Department
12. Health Department
13. Youth and Cultural Department.

After verifying the records as maintained by above Department of your ULB we noted some discrepancies/findings and observations and on the basis we have prepared statement on the department wise findings and submitted the same for the clarifications/replies against our audit requires from your end.

We have considered your clarifications/replies against our audit queries while preparing your this Audit Report for Raiganj Municipality for the year 2018-19.

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

Thanking You.

Yours Faithfully

Raj Kumar Ghosh
CA Raj Kumar Ghosh
Prop of R K Ghosh & Associates
Chartered Accountants
CA MEMBERSHIP N.O:304978



DATE:27/12/2020

PLACE: Raiganj

This is to certify that the following income expenditure statement has been derived from the audited accounts for the year 2018-19.

I) Summary of Income & Expenditure:

A. REVENUE RECEIPT

1. OWN REVENUE RECEIPT

a) Tax Revenue	HEADS OF INCOME	AMOUNT (IN RS)	AMOUNT (IN RS)
i) Property Tax	PROPERTY TAX	9957657.00	9957657.00
ii) Other Tax	ADVERTISEMENTS TAX - LAND HOARDING	679082.00	
	TRADE LICENCE FEES	3306050.00	
			3985142.00
b) Non Tax Revenue			
i) Fees & Fine	REGISTRATION OF PROFESSIONALS/ENLISTMENT FEES	802000.00	
	PLAN SANCTION FEES	767295.00	
	BIRTH AND DEATH CERTIFICATE FEES	32868.00	
	OCCUPANCY CERTIFICATE	1000.00	
	DISPOSAL CERTIFICATE-NURSING HOME ETC	280000.00	
	MUTATION FEES	50560.00	
	VACCANT LAND FEES	28200.00	
	SEPARATION FEES	51550.00	
	DEVELOPMENT FEES	79020.00	
	PENALTIES & FINES UNDER OTHER ACT	750.00	
	ANY OTHER COLLECTION	3629125.00	
	SUB-DIVISION PERMIT FEES	300.00	
	AUCTION FEES	45600.00	
			12178268.00
ii) User Charges	AMBULANCE CHARGES	636961.00	
	FUNERAL VAN SERVICES	311200.00	
	SEPTIC TANK CLEARANCE CHARGES	816750.00	
	CREMATORIUM CHARGES	12930.00	
	CHARGES FOR PAY AND USE TOILETS	903730.00	
	SUPPLY OF EXTRA WATER/SPECIAL WATER SUPPLY/WATER TANKER	313223.00	
	PARKING FEES	892352.00	
	RECEIPTS FROM PATIENTS FOR VARIOUS HOSPITAL SERVICES	4324015.30	
	TAIOR CHARGES	230650.00	
	ROAD DAMAGE RECOVERY	537500.00	
			8979311.30
iii) Other Non Tax Revenue	BIDHAN MANCHA RENT(POURA NIWAS)	1014650.00	
	BIDHAN MANCHA LODGING CHARGE(POURA NIWAS)	33550.00	
	V.P.NIWAS (POURA NIWAS)	321370.00	
	BUS STAND STALL(RENT)	211800.00	
	BHAGAT SINGH MARKET COMPLEX(MARKET COMPLEX)	103699.00	
	BANDAR BAZAR MARKET(RENT)	1032197.00	
	INDIRA GANDHI ATITHI NIWAS(I.D.S.M.T)	1664596.00	
	NETAJI SUBHASH CH BOSE BHAWAN(I.D.S.M.T)	827000.00	
	INDIRA GANDHI SHOPPING PLAZA(I.D.S.M.T)	48776.00	
	MAHATMA GANDHI WOMEN HOSTEL	766093.00	
	RAIGANJ BHAVAN ,KOLKATA	2446219.00	
	RENT FROM EMPLOYEE QUARTERS	12000.00	
	OTHER RENTS	170000.00	
	SALE OF ANY OTHER ITEMS	5580726.00	
	SALE OF TENDER FORMS	1256463.00	
	SALE OF VARIOUS FORMS	395710.00	
	PARK ENTRANCE FEES	3954486.00	
	SLAUGHTERING FEES	79230.00	
	PARTICIPATION FEES (TENDER)	2750366.00	
			22168931.00
2. OTHER REVENUE RECEIPT			
a) Income from Interest	BANK INTEREST	261093.00	
	INTEREST ON GOVERNMENT DEPOSITS		
			261093.00
	TOTAL REVENUE RECEIPT		
3. ASSIGNED REVENUE			
a) State Assigned Revenue	ENTERTAINMENT TAX	10115371.00	
	TAXES ON TRADES, PROFESSIONS & CALLINGS	3888569.00	
	MOTOR VEHICLE TAX	1085606.00	
			15089546.00
b) SFC	SFC	338506.00	
			338506.00
c) Other State Govt Grant	SALARY GRANT	19270084.00	
	FIXED GRANT	25200409.00	
	DEARNESS ALLOWANCE	23908800.00	
	PENSION RELIEF GRANT	17933667.00	
	INTERIM RELIEF GRANT	1197245.00	
	ADHOC BONUS		87510205.00
d) Central Finance Commission Grant	14 FINANCE COMMISSION GRANT	144757347.00	



			144757347.00
e) Other Central Govt Transfers			
NOAPS			
NFBS	24093436.00		
MDM	4568897.50		
UPHCS	4160947.93		
NULM	5347334.00		
IGNWPS	2443502.00		
IGNDPS	19344800.00		
IHSDP	1942200.00		
BMS	1374773.00		
	6575000.00		
f.) Others			69850890.43
WEST BENGAL URBAN EMPLOYMENT			
OTHER SPECIFIC PURPOSE GRANT	16981000.00		
PULSE POLIO	59754.00		
DRINKING WATER SUPPLY (TREASURY)	2085.00		
PREVENTION & CONTROL OF VECTOR BORNE DISEASE	0.00		
FLOOD RELIEF GRANT	3953348.00		
LEPROCY-NLEP	33166200.00		
SGSY	90160.00		
POLLUTION CONTROL BOARD	100000.00		
MUNICIPAL YOUTH FESTIVAL	14552152.00		
SCHEME OF HOUSING FOR THE URBAN POOR	110000.00		
SOMOBAYATHI	153965.00		
SWASTHYA SATHI	1000000.00		
ASSISTANT TO WEAKER SECTION	3450.00		
CHILD PROTECTION SCHEME	10423870.00		
	77000.00		
g) Others State Capital			80672885.00
DEVELOPMENT FUND			
	36843000.00		
d) Central Capital Account Grant (Under Central Scheme etc)			36843000.00
AMRUT			
SWACHH BHARAT	855000.00		
HFA URBAN	19475826.00		
UIDSSMT	50252189.00		
NUHM	1587567.00		
BADP	2475986.00		
	785517.00		
5) OTHER CAPITAL RECEIPT			75432085.00
GEETANJALI HOUSING SCHEME			
	0.00		
ii) Summary of Expenditure (Revenue & Capital) 2014-15			
1. REVENUE EXPENDITURE			
a) Administrative Expenses, Establishment & Salaries			
BASIC SALARY			
DEARNESS ALLOWANCE	19456916.00		
HOUSE RENT ALLOWANCE	24445634.00		
MEDICAL ALLOWANCE	3528112.00		
WAGES	557339.00		
EX-GRATIA	22020543.00		
BONUS	18000.00		
CONSOLIDATED PAY	1739873.00		
GRADE PAY	26937923.00		
INTERIM RELIEF	4060531.00		
CONSOLIDATED PAY	1542091.00		
UNIFORM TO STAFF	247776.00		
ALLOWANCES TO OTHER BOARD OF COUNCILORS	5500.00		
WASHING CHARGES	356450.00		
OTHER FIXED AND REGULAR ALLOWANCE	162253.00		
ANY OTHER FEES/COMMISSION	1235.00		
PENSION	1796875.00		
DEATH CUM RETIREMENT GRATUITY	17621555.00		
OTHER RENTS	4333240.00		
ELECTRICITY EXPENSES	959480.00		
TELEPHONE EXPENSES	2421785.00		
CELL PHONE EXPENSES	119322.00		
PRINTING	2000.00		
STATIONERY	1817878.00		
COMPUTER CONSUMABLES	1771765.00		
TRAVELING AND CONVEYANCE -BOARD OF COUNCILORS	1384542.00		
TRAVELING AND CONVEYANCE -OTHERS	39000.00		
FUEL	114809.00		
PETROL AND DIESEL	2299565.00		
INSURANCE-VEHICLES	164729.00		
INTERNAL AUDIT FEES	135065.00		
LEGAL FEES	44840.00		
TECHNICAL FEES	539426.00		
CONSULTANCY CHARGES	270813.00		
ETDS RETURN	567305.00		
ADVERTISEMENT AND PUBLICITY	25075.00		
SEMINAR & WORKSHOP	996607.00		
CULTURAL EVENTS	198650.00		
TRAINING AND AWARENESS EXPENSES	1476641.00		
WEBSITE FEES AND INTERNET RELATED EXPENDITURE	4221053.00		
	834871.00		



	PROFESSIONAL SOCIETIES	359000.00	
	TRAINING EXPENSES	436270.00	
	ASSESSMENT CHARGES	111892.00	
	QUOTATION AMT (WBSEDCL)	869598.00	
			151014927.00
b) Operation & Maintenance			
	DIESEL EXPENSES	10049.00	
	PETROL EXPENSES	1162.00	
	HIRE-CHARGES-CAR	502284.00	
	HIRE-CHARGES-LORRY/TRACTOR	1346544.00	
	HIRE-CHARGES-GENERATOR	210595.00	
	HIRE-CHARGES-OTHERS	3691745.00	
	REPAIR AND MAINTENANCE-STATUES	279246.00	
	REPAIR AND MAINTENANCE-HERITAGE ASSETS	144700.00	
	REPAIR AND MAINTENANCE-ROADS AND PAVEMENTS	21961422.00	
	REPAIR AND MAINTENANCE-STREET LIGHT POSTS	14920414.00	
	REPAIR AND MAINTENANCE- BRIDGES AND FLY OVERS	74907.00	
	REPAIR AND MAINTENANCE-WATER SUPPLY	95602.00	
	REPAIR AND MAINTENANCE-PARKS AND PLAYGROUNDS	1965356.00	
	REPAIR AND MAINTENANCE -PARKING LOTS	87714.00	
	REPAIR AND MAINTENANCE -PUBLIC TOILETS	273093.00	
	REPAIR OF OTHER INSTITUTIONS	1795259.00	
	REPAIR AND MAINTENANCE -HOSPITALS	170062.00	
	BURNING GHAT	282260.00	
	PASSENGER HEAD	41112.00	
	REPAIR AND MAINTENANCE-GUEST HOUSES	932397.00	
	REPAIR AND MAINTENANCE - OFFICE BUILDINGS	2281538.00	
	REPAIR AND MAINTENANCE OF HALLS ,AUDITORIUM, SHOPS AND MARKETS	449986.00	
	REPAIR AND MAINTENANCE OF OTHER MUNICIPAL BUILDINGS	2032526.00	
	AMBULANCES	6564.00	
	CARS	664765.00	
	VAN/RICKSHAW	196659.00	
	ANY OTHER VEHICLES	4542812.00	
	ALL VEHICLES	0.00	
	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURES	960622.00	
	REPAIR AND MAINTENANCE-ELECTRIC APPLIANCES	7788117.00	
	REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	771269.00	
	REPAIR AND MAINTENANCE -HOSPITAL MACHINERY AND EQUIPMENT	46164.00	
	TESTING AND INSPECTION EXPENSES	48070.00	
	GARBAGE CLEARANCE EXPENSES	1682440.00	
	LATE PAYMENT (TAXES)	289.00	
			70257794.00
OTHERS			
	COMMITMENT CHARGES	1446.00	
	BANK CHARGES	4376.39	
	EXPENDITURE ON WELFARE OF WOMEN	22053600.00	
	EXPENDITURE ON WELFARE OF CHILDREN	6288228.00	
	EXPENDITURE ON WELFARE OF AGED	24032400.00	
	EXPENDITURE ON WELFARE OF HANDICAPPED	838200.00	
	EXPENDITURE IN CONNECTION WITH FLOOD RELIEF	7866800.00	
	EXPENDITURE IN CONNECTION WITH SOMOBYATHI	52000.00	
	EXP. IN CONNECTION WITH NFBS	4521540.00	
	EXP. RELATING TO SPECIAL CLEANINESS DRIVE.	430440.00	
			65089030.39
2.CAPITAL EXPENDITURE			
	PUBLIC CONVENIENCES	3603847.00	
	MUNICIPAL HALLS, SHOPS, TOWN HALLS	2380062.00	
	NEW VALUE ADDITION TO BUILDING	581474.00	
	ANY OTHER MUNICIPAL BUILDING	1040802.00	
	STATUES	2214425.00	
	ROADS AND PAVEMENTS-CONCRETE	14422857.00	
	ROADS AND PAVEMENTS-black topped	5437750.00	
	ROADS AND PAVEMENTS-Others	6344864.00	
	CULVERTS	573784.00	
	DRAINS-OPEN	29565559.00	
	LAYING / REPLACEMENT OF SEWER LINES	3938130.00	
	WATER PIPELINES	9719865.00	
	RESERVOIRS	6249974.00	
	SUBMERSIBLE PUMPS	2204110.00	
	LAMP POSTS	9886167.00	
	EXPENSIVE VAT / CONTAINER / DUST BIN	1165006.00	
	MINI LORRY	582142.00	
	COMPUTERS	3117930.00	
	TV SET	92000.00	
	AIR CONDITIONERS	1791435.00	
	SURGICAL EQUIPMENTS	133100.00	
	OTHER OFFICE MACHINES AND EQUIPMENTS	1558559.00	
	ELECTRIC FITTINGS AND INSTALLATIONS	9839529.00	
	CCTV SURVEILLANCE SYSTEM	789900.00	
	CABINETS	63140.00	
	CHAIRS	12200.00	
	TABLES	300890.00	
	OPERATION THEATRE /LABOUR ROOM	114126.00	
	ALMIRAH	488560.00	
	OTHER FURNITURE, FIXTURES ETC	228300.00	
	ENGINEERING STORE	4293830.00	



	MEDICAL STORE	3953075.00	
	HEALTH STORE	744915.00	
	STATIONARY STORE	13147283.00	
	SANITARY AND CONSERVANCY STORE	1524036.00	
	WATER SUPPLY STORE	23073578.00	
	ELECTRICITY STORE	842636.00	
			166019840.00
2. OTHER CAPITAL EXPENDITURE			
	IHHL	24945228.00	
	HOUSING FOR ALL	171905974.00	
	HOUSING FOR URBAN POOR	2508800.00	
			199360002.00

We must thank the designated staffs for their active cooperation to carry out the job to the extent of our satisfaction. Without their active cooperation it would not have been possible for us to complete the work.

Place: Raiganj,
Date: 29/12/2020
For and on behalf of
R K Ghosh & Associates
Chartered Accountant
R K Ghosh, Proprietor
Raiganj,
Uttar Dinajpur

