S. K. PAUL & CO.

Chartered Accountants

To
The Chairman
Dhupguri Municipality

Sub: Internal Audit Report for the FY 2014-15 of Dhupguri Municipality

Ref: Your Appointment Letter Vide Memo No. 1514/II/AccT/DPG.M/2017, Dt.20/07/2017.

Sir,

In terms of your above appointment letter vide Memo No. 1514/II/AccT/DPG.M/2017, Dated- 20/07/2017 related Internal Audit of Dhupguri Municipality, we have visited the following department of your ULB from time to time during course to verify the various records and vouch transactions thereto:

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 queries from your end.

We have considered your clarifications/replies against our Audit queries while preparing your this Audit Report for Dhupguri Municipality for the year 2014-15.

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

Thanking you,

Yours faithfully,

For S K Paul & Co.
Chartered Accountants

Sanjib Singha (Partner
(M. No. 066924)

S. K. PAUL & CO. Midnapore Pin - 721 101 Chartered Accountants

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A. **GENERAL ORGANISATIONAL INFORMATION**

Name of the ULB	: **DHUPGURI MUNICIPALITY.**
No. Of Wards of the ULB	: 16
Name the Chairman for the FY 2014-15	: **Sri Sailen Chandra Roy**
Name of the Vice Chairman:	
1)During FY under Audit	: **Sri Arup Dey.**
2)Present Vice Chairman	: Nil
Name of the Executive Officer:	
1) During FY under Audit	: **Sri Kartick Ch. Mandal.**
2) Present Executive Officer	: **Sri Asit Baran Nayak.**
Name of the Finance Officer:	
1) During FY under Audit	: Nil
2) Present Finance Officer	: Nil
Address of the ULB	: **Dhupguri Municipality, Dhupguri, Ward No-10, P.O. Dhupguri, Pin- 735210.**
Audit Period	: **From 01.04.2014 to 31.03.2015**
Name of incumbent in-charge of Accounts	: **Sri. Abhijit Chakraborty.**

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C.PENDING POSITION OF POSITION OF PREVIOUS AUDIT COMPLIANCE

C 1: AUDIT OF EXAMINER OF LOCAL ACCOUNTS- TRANSACTION AUDIT:

a. Financial year up to which Transaction Audit has been completed by Examiner of Local Accounts: 2014-15.

b. Audit Period up to which Broad Sheet Reply to the Inspection Report of Examiners of Local Accounts: 2014-15.

C3. Internal Audit:

No internal Audit was conducted by ULB earlier.

Point-wise Auditor's Observation/ queries and ULB Replies and Auditor's Suggestion

D1: Audit Observation on Cash Management:

a) Own source Revenue of the ULB:

As explained by the ULB during course of our audit all cash receipts from the various departments like property tax, trade license etc. are collected by cashier and are entered in the accounting software. The entire cash deposited to Bank Account of Municipal fund own source at the end of every day. No amount cash collected from various departments of the ULB is retained in the Municipality. The head-wise revenue income is entered in the accounting software at time receipt of all collections. Contra vouchers are made to Bank Account of Municipal fund own source (**UTTAR BANGA KHETRIYA GRAMIN BANK A/c- 4000281010002601**) after deposit of the amount to the bank and sum total of entire collections from own source income is checked from the daily receipt summery generated from the accounting software by cash section at the end of everyday to ensure correctness between cash collected from own source and deposited to own source bank (total of daily receipt summery = total of contra voucher of deposit daily collection in to bank = total Amount deposited at the end of the day).

b) Fund Management of Grant Fund Accounts:

Generally own source revenues are not sufficient for running an ULB. The creation of urban Development infrastructure (land, shelter and civic services) would require dispensing a large amount of resources by the Urban Local Governments. With the rising levels of urbanization and growth of urban population, the pressure on development of cities is increasing in India, as elsewhere in the World. Major sources finance comes from Central Government as well as State Government in the form of Government Grant. Like other ULBs in West Bengal Dhupguri Municipality also receives grant from Central Government as well as State Government. Government Funds are sent to Treasury Account L/F account & Various Scheduled Bank Accounts of Dhupguri Municipality.

As explained to us during the course our audit for the management of fund related to government grant on receipt of any Government order showing received of fund or on receipt of any cheque from any government agency like SUDA an accounting entry is made crediting respective grant account and debiting respective treasury and bank account by accounts department of the ULB in the shape of Receipt / Journal voucher in the Accounting software.

As explained to us during the course of audit, when expenditure (Revenue/ Capital) is made out of grant fund, after necessary approval from BOC the bill is sent to treasury in form of treasury advice along with a cheque as signed by Chairman and E.O of the ULB for clearance. The treasury officer checks the authenticity of the bill and accordingly passes the bill and resend the bill to ULB and cheque after passing the same. The cheque is then handed over to party on receipt of money receipt.

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Detailed balance of Cash, Bank and Treasury Balance as on 31.03.15 as per following table:

NAME OF BANK	ACCOUNT NO.	PURPOSE	BALANCE AS ON 31.03.2015
STATE BANK OF INDIA	11383360760	PENSION & GRATUITY OF STAFF	Rs. 3,81,135.37
STATE BANK OF INDIA	11383359788	GENERAL MISC.	Rs. 24,72,334.44
STATE BANK OF INDIA	11383360771	IDSMT	Rs. 23,071.26
STATE BANK OF INDIA	11383359799	KUSP	Rs. 50,564.17
STATE BANK OF INDIA	11383447428	SJSRY-REVOLVING FUND	Rs. 10,852.22
STATE BANK OF INDIA	32616131450	SJSRY-REVOLVING (NEW)	Rs. 18,55,177.00
STATE BANK OF INDIA	30788684581	MID DAY MEAL	Rs. 34,87,176.00
UCOBANK	20800100010749	B.R.G.F	Rs. 15,62,716.00
UCOBANK	20800100011214	I.H.S.D.P	Rs. 139,48,092.00
UCOBANK	20800110001745	U.U.P	
UCOBANK	20800110005750	URBAN POOR HOUSING	Rs. 2,41,344.00
INDIAN OVERSEAS BANK	247401000002001	13 TH FINANCE	Rs. 26,61,381.00
INDIAN OVERSEAS BANK	247401000001299	EARNEST MONEY & ENLISTMENT MONEY	Rs. 42,88,214.00
UNION BANK OF INDIA	577401010050101	I.G.N.W.P.S	Rs. 17,92,413.00
UNION BANK OF INDIA	577401010050038	I.G.N.O.A.P.S	Rs. 18,67,166.50
UNION BANK OF INDIA	577402010004711	STAFF SALARY	Rs. 3,82,276.00
UNION BANK OF INDIA	577402010005047	13 TH FINANCE	Rs. 6,442.00
UNION BANK OF INDIA	577401010050112	DFID REVOLVING	Rs. 3,34,615.00
UNION BANK OF INDIA	577401010050111	DFID LOAN	Rs. 1,94,125.00
UNITED BANK OF INDIA	920010106461	13 TH FINANCE	Rs. 1,84,801.00
UNITED BANK OF INDIA	2012010076906	I.H.S.D.P	Rs. 1000,00,000.00
UNITED BANK OF INDIA	2012010076890	E.P.F	Rs. 2,02,712.00
UNITED BANK OF INDIA	2012010032638	ANY OTHER TAX	Rs. 43,69,164.00
UNITED BANK OF INDIA	2012010076915	URBAN POOR HOUSING	Rs. 42,98,882.00
UNITED BANK OF INDIA	2012010085250	WATER SUPPLY B.R.G.F	Rs. 2,24,374.00
UNITED BANK OF INDIA	2012010059273	GITANJALI HOUSING SCHEME	Rs. 2,86,134.00
UNITED BANK OF INDIA	2012010102872	14 TH FINANCE	Rs. 82,03,000.00
UNITED BANK OF INDIA	2012010104876	HOUSING FOR ALL	Rs. 0.00
BANK OF INDIA	435310110007864	D.R.M.P	Rs. 14,780.00
BANK OF INDIA	435310110007865	B.M.S	Rs. 52,056.00
BANK OF INDIA	435310110007866	B.E.U.P	Rs. 1,76,841.00
BANDHAN BANK	50160006042050	HOUSING FOR ALL	Rs. 0.00
BANDHAN BANK	50160006157554	SELF HELP GROUP	Rs. 0.00
H.D.F.C BANK	50100148077491	SWACHH BHARAT MISSION	Rs. 0.00
INDUSIND BANK	100025500715	N.B.D.D	Rs. 46,01,881.61
UTTAR BANGA KHETRIYA GRAMIN BANK	4000281010002601	OWN FUND	Rs. 36,46,698.00
UTTAR BANGA KHETRIYA GRAMIN BANK	4000281010002603	MID DAY MEAL	Rs. 60,97,755.32
UTTAR BANGA KHETRIYA GRAMIN	4000281010002623	H.H.W	Rs. 5,80,431.00

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BANK			
UTTAR BANGA KHETRIYA GRAMIN BANK	4000281010002595	I.G.N.O.A.P.S	Rs. 20,113.75
UTTAR BANGA KHETRIYA GRAMIN BANK	4000281010007256	I.G.N.D.P.S	Rs. 1,21,809.00
UTTAR BANGA KHETRIYA GRAMIN BANK	4000281010002597	N.F.B.S	Rs. 1,03,815.00
UTTAR BANGA KHETRIYA GRAMIN BANK	4000281010002615	I.L.C.S	Rs. 17,903.00
UTTAR BANGA KHETRIYA GRAMIN BANK	4000281010002596	N.M.B.S	Rs. 37,752.00
THE JALPAIGURI CENTRAL CO-OP BANK	149030009482	CEP/DMSPS	Rs. 1,670.19
THE JALPAIGURI CENTRAL CO-OP BANK	149030093180	S.S.P	Rs. 8,44,954.80
TREASURY	8448-00-102-000-00	GOVT. GRANTS	Rs. 1518,55,399.00

During course of Audit the ULB has prepared the Bank Reconciliation Statement for the financial year 2014-15. The ULB is maintaining 46 No's Bank Accounts including Treasury Accounts. No bank Account is un- reconciled during the year 2014-15.

Observation on cheques & Money Receipts:

1) All the cheques are kept under the custody of Accountant.
2) All issued cheques are entered in the cheque issues register.
3) Money receipts are made on bills itself against which payment is made.

D2: Observation on Management on receivable (from Property Tax):

As per West Bengal Accounting Manual for ULBs Property tax and Market Rent will be collected and accounted on accrual basis and other incomes like trade license, fees and user charges will be collected and accounted on Cash Basis. Therefore any amount collected against arrear/ current demand on receivable from Property Tax, Market can be considered as collection from debtors.

During the course of our Audit the Demand and Collection Register were not made available to US by ULB. All demands are being sent to Assesses from the hand books of collecting sarkars of all wards. Which means in many cases the demand notice to the property tax is not being sent to Property holders of the ULB in each year. It can be said that amount receivable from Property tax (both Current year as well as for Arrear year) as per Accounting soft ware does not show the true and correct view of receivable.

During course of our Audit it was also noticed no age analysis of receivable from property tax has been prepared by the ULB as per suggestion of State ULB Accounting Manual so as to identify the debtors who have not paid property tax for a long period.

However, The Arrear demand on Property tax was Rs. **27,26,666.00** and the current demand on property tax for the FY 2014-15 was Rs. **33,63,036.00** The total collection from Property tax during the FY 2014-15 was Rs. **25,26,901.00.**

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ULB's replies on receivable from Property Tax:
As explain by ULB during the course of our Audit the maintenance of Demand and Collection Register is withdrawn by ULB from April, 2013. ULB serves demand notice of property tax to the Assessee on the basis of a file and hand book of 16 No's Collecting Sarkar.

Auditor's Suggestion on receivable from Property Tax:
Necessary steps to be taken to update demand and collection register so as to up date the data base of receivables from Property tax as well as Market rent at an earliest. It is also suggested to prepare age wise analysis of receivables from property tax as well as market rent.

D3. Auditor's Observations on Stores Management :
As per suggestion of Accounting Manual of ULB West Bengal ULB is maintaining the Stores valuation on FIFO. Basis. But no physical verification of Stores has been made by ULB in any year though the it is suggested by Statutory Auditor in their report of AFS of the ULB. However the Closing Balance of Stores of the ULB as on 31.03.2015 are as follows:

Stores Items	Code	Opening Balance as on 01.04.14	Purchases during the period	Issued during the year	Closing Balance as on 31.03.2015
CENRAL STORE	4301001	3,18,969.00	17,29,152.00	18,69,066.00	1,79,055.00
MEDICAL STORE	4301004	nil			nil
HEALTH STORE	4301005	nil	-	-	nil
STATIONARY STORE	4301006	49,384.00	-	49,384.00	-
SANITARY AND CONSERVANCY STORE	4301010	nil	-	-	nil
WATER SUPPLY STORE	4301011	nil	-	-	nil
ELECTRICITY STORE	4301012	18,582.00	2,82,104.00	2,50,680.00	50,006.00
Total (Rs.)		3,86,935.00	20,11,256.00	21,69,130.00	2,29,061.00

Audit Observation:
During course of our Audit it was seen that stock registers are maintained for all types stocks like, Engineering, Water supply, Electrical, Sanitary & Conservancy, Medical and health. We have checked the stores ledgers of all high value items. It is maintained in quantity wise. It is seen that valuation of the stores not made for any items of the stores. Therefore valuations of closing stock as per stores register were not found in any stores register. It is also seen that physical verification of the stores item is not done by the ULB.

ULB's Replies to Stores
ULB could not provide any reply in this respect.

Auditor's Suggestion for improvement of stores:
The physical verification of the stores is to be made for all high value items for at least on quarterly basis. The value of the stores as per accounting software and value of stores as per software of the Stores should be tallied with each other.

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D4. Audit Observation on Reconciliation of Advance for the year [2014-15]:

On verification during the course of our audit it was seen that there advance registers have not been maintained by ULB. We could not verify the total Advance as on 31.03.2015.

ULB's Replies to unadjusted Advance:

ULB could not furnish any reason for not updating the advance register before us during the course of our audit.

Auditor's recommendation on Loans & Advance:

Maintenance of advance registers containing the various advances like Festival Advance, Advance given to councillors, advance given to Contractors/ suppliers; Advance against Projects, Advance against Grants and their reconciliation of each item is needed.

D5.1. Observation on Reconciliation of Investment own fund:

Investment own fund (other Investment [4208001]):

During course our Audit there is not any investment as made by the ULB out of own fund during the year **2014-15.**

D5.2. Reconciliation of Investment other fund:

The investment other fund is kept in the accounting code 4218005. The following is reconciliation of Investment other fund as per accounting software. The ULB is presently in the process of updation of manual name wise Employee PF register. Thus we could not compare the balance of Provident fund as per accounting software and Manual Provident fund register for the employee. However, the present position of the Provident fund as on 31.03.2015 is as follows:

Treasury GPF (4218005)

Particulars	For the Year 2014-15
Opening Balance of Investment	24,24,207.00
Add: Addition during the year plus Interest Earned during the year	6,09,366.00
Total	30,33,573.00
Less: Matured During the year	-
Closing Balance of Investment	30,33,573.00

D6. Loan (Secured/ Uncured Loan)

During the course our audit we could identify any secured or unsecured loan as taken by ULB during the financial year 2014-15.

E. Comments on the Budget of the ULB:

E1: Expenditure Budget Vs Actual Expenditure of the ULB for the year 2014-15 (Rs.in Crores)

Year	Items	Budgeted expenditure	Actual Expenditure	Saving (+) / Excess(-)
2014-15	Revenue (excluding Depreciation)	06.38	1.64	(-)04.74
	Capital	100.03	19.84	

E2: Budgeted Receipt Vs Actual Receipt of the ULB for the year 2014-15 (Rs..in Crores)

Year	Items	Budgeted Receipts	Actual Receipts	Deviation
2014-15	Own Source	06.32	01.09	(-)05.23
	Government Grant (State / Central) plus Assigned Revenue	100.85	84.60	(-) 16.25

F. Status of Maintenance of fixed Asset Registers:

Auditors Observation on the on the (Capital Expenditure / Fixed Assets).

The ULB is maintaining its Fixed Assets Register as per Format prescribed in WB State ULB Accounting Manual (Form No 90, Form No. 118 and Form No 119).The rates Depreciation on fixed assets has been followed as prescribed in WB State ULB Accounting Manual. The ULB have been preparing the Asset Matrix from the FY 2006-07 and onwards.

We have also verified the total additions to fixed asset in form of Land, Immovable Movable and Movable Property during the year 2014-15 as per following table:

Name of Assets	OUT of Grant Fund (Rs.)	OUT of Municipal Fund (Rs.)	Total (Rs.)
Land			
Buildings	310,61,597.00	34,93,302.00	345,54,899.00
Statues and valuable works of art and Antiquities			
Parks and Playgrounds			
Roads and Bridges			
Concrete Road	381,63,951.00		381,63,951.00
Bitumin Road	112,30,837.00		112,30,837.00
Road & Pavement Others	56,27,289.00		56,27,289.00
BRIDGE			
CULVERT	8,75,479.00		8,75,479.00
Guard wall	213,78,659.00		213,78,659.00
Sewerage and Drainage			
Strom water Drain-Open			
Strom water Drain -Close	799,68,045.00		799,68,045.00
Water Ways			
WATER Pipelines	7,59,125.00		7,59,125.00
Deep Tube Well	24,46,113.00		24,46,113.00
Bore well			
Sinking & Re-sinking of Tube well			
MOVABLE ASSETS			

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Furniture & Fittings			
Electrical Appliances	18,12,604.00		18,12,604.00
VEHICLE			
PLANT & MACHINERY			
Office & Other EQ	16,32,850.00		16,32,850.00
Other Assets			
Total	1949,56,549.00	34,93,302.00	1984,49,851.00

G. Receipts of Government Grants & Deposit works during the FY 2014-15:

We have also verified the receipts of Government Grants FY 2014-15 as received by ULB from concerned Appropriation registers:

Total Receipts of Grant during the FY 2014-15 were as follows:

SL. NO	Accounting Code	Name of the Grant	As per Accounting Software Register	As per Appropriation Register (Rs.)	Remarks (If Any)
1	3201003	NSDP GRANT			
2	3201004	NOAPS	5,442,404.00	5,442,404.00	
3	3201007	JNNURM			
4	3201008	SJSRY	7,50,414.00	7,50,414.00	
5	3201010	JANANI SURAKSHA YOJANA			
6	3201011	SSK	4,32,000.00	4,32,000.00	
7	3201012	MID DAY MEAL	15,78,052.00	15,78,052.00	
8	3201013	IPP VIII / CUDP III			
9	3201015	13 FINANCE COMMISSION GRANT	26,94,091.00	26,94,091.00	
10	3201052	PULSE POLIO			
11	3202004	PENSION RELIEF GRANT			
12	3202006	OTHER SPECIFIC PURPOSE GRANTS	652,57,360.00	652,57,360.00	
13	3202007	SFC			
14	3202008	URBAN WAGE EMPLOYMENT	84,50,000.00	84,50,000.00	
15	3202010	WATER LOGGING / ROAD REPAIR			
16	3202053	P.W.D.WORKS			
17	3202055	SC/ST STUDENT GRANT			
18	3202056	REHABILITATION FROM SDO			
19	3202059	STIPEND TO UNCLEANED OCCUPATION			
20	3202063	GRANTS FOR TAXES ON VEHICLES (EMERGENT			
21	3203001	FUND FROM GOVT.AGENCIES			
22	3201017	BSUP			
23	3411001	MPLADS FUND			
24	3411002	BEUP FUND			
	TOTAL		846,04,321.0	846,04,321.00	

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H. Current Year Income & Expenditure:

During course of Audit we have verified the Income and Expenditure(Revenue Income and Capital Income) of the ULB for the year 2014-15 from the Cash Book, Receipts &payment Accounts, Annual Budget and various Appropriation Registers (of Grants and contributions for specific purpose), measurement book, scheme Registers, which is as follows:

i) Current Year Income (Revenue & Capital)

Sl No	HEAD OF INCOME	Amount (Rs.)	Remarks
A	Revenue Receipts (1+2+3)	1771,24,523.00	As per Annexure -1
1	**Own Source Revenue(x+y)**	109,69,029.00	
x	Tax Revenue	40,48,070.00	
i)	Property tax	25,26,901.00	
ii)	Other tax (levied and collected by municipal body)	15,21,169.00	
y	Non Tax Revenue	69,20,959.00	
i)	Fees & fines	34,88,107.00	
ii)	User Charges	7,44,232.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	26,88,620.00	
	Total Own Source Revenue (x+y)	109,69,029.00	
2	**Other Revenue Receipts**	160,42,080.00	
i)	Income from interest/investments		
ii)	Other Revenue income	160,42,080.00	
	Total of Other Revenue Receipts	160,42,080.00	
3	**Transfer Grant & Assigned Revenue**	1501,13,414.00	As per Annexure -1
i)	State Assigned Revenue	17,05,531.00	
Ii)	State Finance Commission (SFC) Grants/Devolution		
Iii)	Octroi compensation		
iv)	Other State Government Transfers	811,53,922.00	
V)	Central Finance Commission (CFC) Grant	26,94,091.00	
vi)	Other Central Government Transfers	645,59,870.00	
vii)	Others		
B	**Capital Receipts**	1304,19,283.00	As per Annexure -1
	Sale of Municipal Fixed Assets (If any)	-	
	Loans (from State Govt. or Banks etc.)	-	
	State Capital Account Grant (under State Schemes etc.)	1196,34,360.00	
	Central Capital Account Grant (under Central Schemes etc.)	107,84,923.00	
	Other Capital Receipts	-	
	Total of Capital Receipts	1304,19,283.00	
	Total Receipts of the ULB for the year 2014-15 (A+B)	3075,43,806.00	As per Annexure -1

ii) Current year Expenditure (Revenue & Capital)

SL NO	HEAD OF Expenditure	AMOUNT(Rs)	Remarks
	Revenue Expenditure (A)	164,50,092.00	AS per Annexure-2
i)	Establishment Expenditure	107,51,961.00	
ii)	Operation and Maintenance	48,66,027.00	
iii)	Interest on Loan paid during the year	0.00	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	8,32,104.00	
	Total revenue expenditure	164,50,092.00	
	Capital Expenditure (B)	1984,49,851.00	AS per Annexure-2
i)	All developmental works under Central/State specific schemes	1949,56,549.00	
ii)	Loan Repayments (Principal Amount)	0.00	
iii)	Other Capital expenditure	34,93,302.00	
	Total Capital Expenditure	1984,49,851.00	
	Total Expenditure [A+B]	2148,99,943.00	AS per Annexure-2

We must be thankful to the designated officers as well as staffs of concerned departments of Dhupguri Municipality 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: Kolkata
Dated: 06th August, 2017

S. K. PAUL & CO. Midnapore Pin - 721 101 Chartered Accountants

For: S.K.Paul & Co.
Chartered Accountants

Partner: Sanjib Singha
(M. No. 066924)

Annexure-1				
Dhupguri Municipality				
	A	**Revenue Receipts (1+2+3)**		
	Code (if AFS is completed)	Property Tax	2014-15 (Actuals)	Amount (Rs)
	1	**Revenue Receipts (1+2+3)**		
	a) i)	Collection of Property tax :		
	431	Against Arrear Demand	13,67,134.00	
	431	Against Current Demand	11,59,767.00	
			25,26,901.00	25,26,901.00
		other Tax (If any)	2014-15 (Actuals)	
	a) ii)	Collection of other tax :		
	11011	*Advertisement tax*	14,39,209.00	
	11012	*Octroi and toll*	81,960.00	
			15,21,169.00	15,21,169.00
b)	Code (if AFS is completed)	Non-tax revenue (levied and collected by municipal body)	2014-15 (Actuals)	
	i)	**Fees & fines**		
	14010	Empanelment and Registration Charges	3,48,255.00	
	14011	Licensing Fees		
	14012	Fees for Grant of Permit	6,84,501.00	
	14013	Fees for Certificate or Extract	20,219.00	
	14014	Development Charges	9,50,460.00	
	14015	Regularization Fees	7,33,220.00	
	14040	Other Fees	7,51,452.00	
			34,88,107.00	34,88,107.00
	ii)	**User Charges**		
	14050	User Charges	7,31,763.00	
	14070	*Service/Administrative Charges*	12,469.00	
	14080	Other Charges		
			7,44,232.00	7,44,232.00
	iii)	**Other non-tax revenue (levied and collected by municipal body)**	2014-15 (Actuals)	
	13010	*Rent From Civic Amenities*	3,52,300.00	
	13020	*Rent from office Buildings*	25,000.00	
	15010	*Sale of Products*	38,500.00	
	15011	*Sale of Forms and Publications*	22,67,820.00	
	15030	*Sale of Others*	5,000.00	
	15040	*Hire Charges for Vehicles*		
			26,88,620.00	26,88,620.00
	2	**Other Revenue Receipts**		
	a)	**Income from interest/investments**		
	1701001	Interest from fixed Deposits		
	1701002	Interest on Government deposits		
	1701003	Interest on Post office deposits		
	b)	**Other Income (Revenue recognition of Grants)**	2014-15 (Actuals)	
	1601017	GRANTS FOR ANY OTHER PURPOSE	1,60,42,080.00	
			1,60,42,080.00	1,60,42,080.00

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	3	**Transfer/ Grants/ Assigned Revenue**	2014-15 (Actuals)	
	a)	**State Assigned Revenue**		
	1201001	Entertainment tax	9,10,000.00	
	1201003	Motor vehicle tax	5,64,492.00	
	1201004	Taxes on Trades, Professions & Callings	2,31,039.00	
			17,05,531.00	17,05,531.00
	b)	**State Finance Commission (SFC) Grants/Devolution**		
	3202007	SFC	0	
	c)	**Octroi compensation**		
	d)	**Other State Government Transfers**		
	3202001	Salary Grant	24,80,793.00	
	3202002	D.A. subvention Grant	17,77,769.00	
	3202006	Other Specific Purpose Grants	6,52,57,360.00	
	3202011	Fixed Grant	31,88,000.00	
	3202008	**Urban Wage Employment Generation**	84,50,000.00	
			8,11,53,922.00	8,11,53,922.00
	e)	**Central Finance Commission (CFC) Grant**	-	
	3201015	13th FC	26,94,091.00	26,94,091.00
	3201026	14th FC	-	
			26,94,091.00	
	f)	**Other Central Government Transfers**	**2014-15 (Actuals)**	
	3201004	NOAPS	54,42,404.00	
	3201005	BMS	5,43,77,000.00	
	3201006	NFBS	19,80,000.00	
	3201010	SJSRY	7,50,414.00	
	3201011	SSK	4,32,000.00	
	3201012	Mid-day Meal	15,78,052.00	
			6,45,59,870.00	6,45,59,870.00
	g)	**Other Income**	2014-15 (Actuals)	
		IF any		
	B)	**Capital Receipts**		
	1	**Sale of Municipal Land**		
	2	**Loans (from State Govt. or Banks etc.)**		
	330	Loans from Central Government (if Any)		
	331	Loans from State Government (if Any)		
		Other Loans (if Any)	0	
	3	**State Capital Account Grant (under State Schemes etc.)**	**2014-15 (Actuals)**	
	3202009	BMS	5,43,77,000.00	
	3202006	Other Specific Purpose Grants	6,52,57,360.00	
			11,96,34,360.00	11,96,34,360.00
	4	**Central Capital Account Grant (under Central Schemes etc.)**	2014-15 (Actuals)	
	3201003	NSDP Grant		
		Other Central Government Grants	1,07,84,923.00	
			1,07,84,923.00	1,07,84,923.00
	5	**Other Capital Receipts**	2014-15 (Actuals)	
			0.00	0.00
		Total		30,75,43,806.00

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Annexure-2			
Dhupguri Municipality			
1	**Revenue Expenditure**		
1.1	**Establishment and Salaries** (All Departments-regular and contractual)		
Code (if AFS is completed)	**Establishment and Salaries** (All Departments-regular and contractual)	2014-15 (Actuals)	Amount (Rs)
21010	*Salaries, Wages and Bonus*	1,04,83,984.00	
21020	*Benefits and Allowances*	1,24,125.00	
21040	*Other Terminal and Retirement Benefits*	1,43,852.00	
		1,07,51,961.00	1,07,51,961.00
1.2	**Operation and Maintenance** (O&M)		
Code (if AFS is completed)	**Operation and Maintenance**	2014-15 (Actuals)	
23010	*Power and Fuel*	7,84,103.00	
23020	*Bulk Purchases*		
23030	*Consumption of Stores*		
23040	*Hire-Charges*	1,59,498.00	
23041	*Repair and Maintenance-Statues and Heritage Assets*		
23050	*Repair and Maintenance -Infrastructure Assets*	35,41,863.00	
23051	*Repair and Maintenance -Civic Amenities*	1,15,250.00	
23052	*Repair and Maintenance -Buildings*	7,700.00	
23053	*Repair and Maintenance -Vehicles*	1,14,013.00	
23080	*Other operating and Maintenance expenses*	1,43,600.00	
		48,66,027.00	48,66,027.00
1.3	**Loan repayment (Interest payments)**		
Code (if AFS is completed)	**Interest and Finance Charges**	2014-15 (Actuals)	
24010	*Interest on Loans from the Central Government*		
24020	*Interest on Loans from the State Government*		
24060	*Other Interest*		
24070	*Bank Charges*		
24080	*Other Finance Expenses*		
		0	
1.4	*Others* (any other revenue expenditure which is not salaries, O&M or Interest Payment)	2014-15 (Actuals)	
2502010	*Literal and visual documentation for welfare of the poor*		
2502011	*Expenditure in connection with Flood Relief*		
2502012	*Miscellaneous Programme Expenses*	5,62,914.00	
2502014	*Matching grant*		
2502015	*Miscellaneous Expenditure against donation of Assets/Funds*	2,69,190.00	
2502017	*Expenditure in connection with Swasthya Sathi*		
		8,32,104.00	8,32,104.00
2	**Capital Expenditure**		
2.1	**All developmental works under Central/State specific schemes**		

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41010 to 41080	**All Assets created out of Grant**	19,49,56,549.00	
		194956549.00	19,49,56,549.00
412	**All capital WIPs out of Grant funds**		
2.2	**Loan Repayments** (Prinicipal Amount)		
330	Loans from Central Government (if Any)		
331	Loans from State Government (if Any)		
	Other Loans (if Any)		
		-	
2.3	**Other Capital expenditure**		
41010 to 41080	**All Assets created out of Own fund**	34,93,302.00	
		34,93,302.00	34,93,302.00
412	**All capital WIPs out of own fund**		
		-	
	Total		21,48,99,943.00

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