CA

S. K. PAUL & CO.

Chartered Accountants

To
The Chairman
Dhupguri Municipality
Dhupguri, Jalpaiguri, West Bengal

Sub: Internal Audit Report for the FY 2015-16 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 2015-16.

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

A. GENERAL ORGANISATIONAL INFORMATION

Name of the ULB	: **DHUPGURI MUNICIPALITY.**
No. Of Wards of the ULB	: 16
Name the Chairman for the FY 2015-16	: **Sri Sailen Chandra Roy.**
Name of the Vice Chairman:	
1) During FY under Audit	: **Sri Arup Dey**
2) Present 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 01.04.2015 to 31.03.2016**
Name of incumbent in-charge of Accounts	: **Sri Abhijit Chakraborty.**

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About Accounting System of the ULB:

The ULB has been using Accounting software namely PURO-HISAB, since the financial year 2006-07 under double Entry Accounting prepared by Change Management Unit, Govt. of West Bengal. The Software has been customised for the preparation of Annual Financial Statement of Urban Local Bodies of West Bengal.

The said Accounting Software ensures the generation of Annual Financial Statement and related other reports to comply the West Bengal Municipal (Finance and Accounting) Rules 1999 as suggested in West Bengal State ULB Accounting Manual as well as National Municipal Accounting Manual. It was also seen during the course of Audit all required Financial Statement as suggested by National Municipal Accounting Manual are being generating correctly with proper forms and formats which are as follows:

1) Balance Sheet
2) Schedule wise of Balance Sheet
3) Income & Expenditure Accounts
4) Schedule wise of Income & Expenditure
5) Receipts & Payments Accounts
6) Cash Book
7) Trial Balance

The Accounting system does not generate any registers like Fixed Asset Register (land-Form 90, Immovable Property Register form-118 & Movable Property Register form-119) Investment Register, Stores Register, Advance Register.

During the course of our Audit it is seen that Fixed Asset Registers like land-Form 90, Immovable Property Register form-118 & Movable Property Register form-119 is maintained by ULB manually in MS-Excel file in computer.

Whereas ULB does not maintain hand written Registers in the case of Demand and collection Register, Grants Appropriation Register, Investment Register, Loans & Advance Register, Earnest money & Security Deposit Register.

As per prescription of National Municipal Accounting Manual and as well as State ULB Accounting Manual ULB used to follow Accrual Basis for accounting of financial transactions of revenue income like Property tax, Market rent and Income from Investment. But the revenue incomes like Assigned Revenue, fees and user charges, Sale and Hire charges accounted on Cash Basis.ULB also followed Accounting Standard-12 for accounting the transactions related to Government Grant. All stores are valued on FIFO basis.

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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:

Internal Audit for the period 2014-15 has been completed by ULB in the month of July 2017.

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 State Government. Government Funds are sent to Treasury Account L/F account 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 FO 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 31.03.16 as per following Table:

SL. No.	NAME OF BANK	ACCOUNT NO.	PURPOSE	BALANCE AS ON 31.03.2016
1	STATE BANK OF INDIA	11383360760	PENSION & GRATUITY OF STAFF	3,43,447.37
2	STATE BANK OF INDIA	11383359788	GENERAL MISC.	26,93,736.44
3	STATE BANK OF INDIA	11383360771	IDSMT	24,484.26
4	STATE BANK OF INDIA	11383359799	KUSP	53,662.17
5	STATE BANK OF INDIA	11383447428	SJSRY-REVOLVING FUND	11,290.22
6	STATE BANK OF INDIA	32616131450	SJSRY-REVOLVING (NEW)	19,30,333.00
7	STATE BANK OF INDIA	30788684581	MID DAY MEAL	68,13,438.00
8	UCOBANK	20800100010749	B.R.G.F	4,04,959.00
9	UCOBANK	20800100011214	I.H.S.D.P	20,74,395.00
10	UCOBANK	20800110001745	U.U.P	5,57,535.76
11	UCOBANK	20800110005750	URBAN POOR HOUSING	46,116.17
12	INDIAN OVERSEAS BANK	247401000002001	13 TH FINANCE	77,033.00
13	INDIAN OVERSEAS BANK	247401000001299	EARNEST MONEY & ENLISTMENT MONEY	105,82,069.00
14	UNION BANK OF INDIA	577401010050101	I.G.N.W.P.S	19,67,938.50
15	UNION BANK OF INDIA	577401010050038	I.G.N.O.A.P.S	10,70,400.00
16	UNION BANK OF INDIA	577402010004711	STAFF SALARY	9,69,987.00
17	UNION BANK OF INDIA	577402010005047	13 TH FINANCE	6,702.00
18	UNION BANK OF INDIA	577401010050112	DFID REVOLVING	3,34,900.00
19	UNION BANK OF INDIA	577401010050111	DFID LOAN	1,94,500.00
20	UNITED BANK OF INDIA	920010106461	13 TH FINANCE	64,043.00
21	UNITED BANK OF INDIA	2012010076906	I.H.S.D.P	101,36,677.00
22	UNITED BANK OF INDIA	2012010076890	E.P.F	15,26,163.00
23	UNITED BANK OF INDIA	2012010032638	ANY OTHER TAX	50,56,245.00
24	UNITED BANK OF INDIA	2012010076915	URBAN POOR HOUSING	65,32,599.00
25	UNITED BANK OF INDIA	2012010085250	WATER SUPPLY B.R.G.F	643,41,427.00
26	UNITED BANK OF INDIA	2012010059273	GITANJALI HOUSING SCHEME	24,29,250.00
27	UNITED BANK OF INDIA	2012010102872	14 TH FINANCE	80,56,035.00
28	UNITED BANK OF INDIA	2012010104876	HOUSING FOR ALL	667,27,000.00
29	BANK OF INDIA	435310110007864	D.R.M.P	15,227.00
30	BANK OF INDIA	435310110007865	B.M.S	54,160.00
31	BANK OF INDIA	435310110007866	B.E.U.P	1,83,986.00
32	BANDHAN BANK	50160006042050	HOUSING FOR ALL	300,00,000.00
33	BANDHAN BANK	50160006157554	SELF HELP GROUP	65,000.00
34	H.D.F.C BANK	50100148077491	SWACHH BHARAT MISSION	0.00
35	INDUSIND BANK	100025500715	N.B.D.D	28,21,239.05
36	UTTAR BANGA KHETRIYA	4000281010002601	OWN FUND	122,19,039.35
37	UTTAR BANGA KHETRIYA	4000281010002603	MID DAY MEAL	55,28,795.32
38	UTTAR BANGA KHETRIYA	4000281010002623	H.H.W	4,09,961.00
39	UTTAR BANGA KHETRIYA	4000281010002595	I.G.N.O.A.P.S	20,925.00
40	UTTAR BANGA KHETRIYA	4000281010007256	I.G.N.D.P.S	54,000.00
41	UTTAR BANGA KHETRIYA	4000281010002597	N.F.B.S	8,63,799.00
42	UTTAR BANGA KHETRIYA	4000281010002615	I.L.C.S	18,626.00
43	UTTAR BANGA KHETRIYA	4000281010002596	N.M.B.S	37,925.00
44	THE JALPAIGURI CENTRAL	149030009482	CEP/DMSPS	1,737.19
45	THE JALPAIGURI CENTRAL	149030093180	S.S.P	2,61,452.00
46	TREASURY	8448-00-102-000-00	GOVT. GRANTS	9,65,74,757.00

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During course of Audit the ULB has prepared the Bank Reconciliation Statement for the financial year 2015-16. The ULB is maintaining 46 No.s Bank Accounts including treasury Accounts. No bank Account is un reconciled during the year 2015-16

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 ⍰. **35,62.801.00** and the current demand on property tax for the FY 2015-16 was ⍰. **36,63.036.00** The total collection from Property tax during the FY 2015-16 was ⍰. **25,26,901.00.**

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 Octobar, 2006. ULB serves demand notice of property tax to the Assessee on the basis of a file and hand book of 15 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.

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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 31.03.2016 are as follows:

Stores Items	Code	Opening Balance as on 01.04.15	Purchases during the period	Issued during the year	Closing Balance as on 31.03.2016
ENGINEERING STORE	4301002	1,79,055.00	10,95,834.00	1,56,410.00	11,18,479.00
MEDICAL STORE	4301004	nil	-	-	nil
HEALTH STORE	4301005	nil	-	-	nil
STATIONARY STORE	4301006	nil	-	-	nil
SANITARY AND CONSERVANCY STORE	4301010	nil	-	-	nil
WATER SUPPLY STORE	4301011	nil	-	-	nil
ELECTRICITY STORE	4301012	50,006.00	81,553.00	68,457.00	63,102.00
Total (?)		2,29,061.00	11,77,387.00	2,24,867.00	11,81,581.00

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.

D4. Audit Observation on Reconciliation of Advance for the year [2015-16]:

Like earlier year 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 31.03.2016.

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 at an earliest.

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

Investment own fund (other Investment [4208001]):

During course our audit we could not verify any investment as made by the ULB out of own fund during the year **2015-16.**

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 31.03.2016 is as follows:

Treasury GPF (4218005)

Particulars	For the Year 2015-16
Opening Balance of Investment	30.33,573.00
Add: Addition during the year plus Interest Earned during the year	9,43,947.00
Total	39,77,520.00
Less: Matured During the year	70,261.00
Closing Balance of Investment	39,07,259.00

D6. Loan (Secured/ Uncured Loan)

As stated in our report for the year 2014-15 during the course our audit of 2015-16 we could identify any secured or unsecured loan as taken by ULB during the financial year 2015-16.

E. Comments on the Budget of the ULB:

E1: Expenditure Budget Vs Actual Expenditure of the ULB for the year 2015-16 (₹.in Crores)

Year	Items	Budgeted expenditure	Actual Expenditure	Saving (+) / Excess(-)
2015-16	Revenue (excluding Depreciation)	8.89	01.64	07.25
	Capital Expenditure	129.38	21.72	

E2: Budgeted Receipt Vs Actual Receipt of the ULB for the year 2015-16 (₹.in Crores)

Year	Items	Budgeted Receipts	Actual Receipts	Deviation
2015-16	Own Source	09.53	01.10	(-) 08.43
	Government Grant (State / Central) plus Assigned Revenue	129.10	99.77	(-) 29.33

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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 2015-16 as per following table:

Name of Assets	OUT of Grant Fund (□)	OUT of Municipal Fund (□)	Total (□)
Buildings	215,88,235.00		215,88,235.00
Parks and Playgrounds			-
Roads and Bridges			-
Concreat Road	393,17,421.00		393,17,421.00
Bitumin Road	188,28,807.00		188,28,807.00
Road & Pavement Others	233,09,297.00		233,09,297.00
CULVERT	4,94,297.00		4,94,297.00
Gurd wall	125,03,997.00		125,03,997.00
Sewerage and drainage			-
Drain -Close	373,63,030.00		373,63,030.00
Water ways			-
WATER Pipelines	454,71,470.00		454,71,470.00
Deep Tube Well	21,05,347.00		21,05,347.00
Bore well			-
Reserver	81,12,000.00		81,12,000.00
Sinking & Resinking of Tubewell			-
MOVABLE ASSETS			-
Furniture & Fittings	11,30,551.00		11,30,551.00
Electrical Appliances	66,95,968.00		66,95,968.00
Transformar			-
VEHICLE	1,58,882.00		1,58,882.00
Office & Other EQ	1,38,300.00		1,38,300.00
Other Assets			-
TOTAL	2172,17,602.00	-	2172,17,602.00

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G. Receipts of Government Grants & Deposit works during the FY 2015-16:

We have also verified the receipts of Government Grant FY 2015-16 from concerned Appropriation registers:

Total Receipts of Grant during the FY 2015-16 were as follows:

SL.NO	Accounting Code	Name of the Grant	As per Accounting Software Register (▯)	As per Appropriation Register (▯)	Remarks (If Any)
1	3201001	DEVELOPMENT GRANT	1,000.00	1,000.00	
2	3201004	NOAPS	100,72,666.00	100,72,666.00	
3	3201005	BMS	286,27,000.00	286,27,000.00	
4	3201008	SJSRY	90,000.00	90,000.00	
5	3201006	NFBS	22,80,000.00	22,80,000.00	
6	3201011	SSK	23,02,000.00	23,02,000.00	
7	3201012	MID DAY MEAL	33,75,391.00	33,75,391.00	
8	3201014	OTHER CENTRAL GOVT GRANTS	1173,89,099.00	1173,89,099.00	
9	3201015	14 FINANCE COMMISSION GRANT	82,03,000.00	82,03,000.00	
10	3201022	HOUSING FOR ALL	6672,37,000.00	6672,37,000.00	
11	3201024	SWACHH BHARAT MISSION	11,69,939.00	11,69,939.00	
12	3202006	OTHER SPECIFIC PURPOSE GRANTS	1123,94,500.00	1123,94,500.00	
14	3202008	URBAN WAGE EMPLOYMENT GENERATION	159,05,350.00	159,05,350.00	
15	3202011	FIXED GRANT	50,90,000.00	50,90,000.00	
16	3201051	IGNDPS	108,15,062.00	108,15,062.00	
17	3201052	IGNWPS	6,04,759.00	6,04,759.00	
18	3202056	REHABILITATION FROM SDO			
21	3203001	FUND FROM GOVT.AGENCIES	12,60,000.00	12,60,000.00	
22	3201017	OFFICE BUILDING	109,04,000.00	109,04,000.00	
23	3411001	MPLADS FUND			
24	3411002	BEUP FUND			
	TOTAL		9977,20,766.00	9977,20,766.00	

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H. Current Year Income & Expenditure:

During course of Audit we have verified the Income (Revenue Income and Capital Income) and Expenditure of the ULB for the year 2015-16 from the Cash Book, Receipts &payment Accounts, Annual Budget and various Appropriation Registers (of Grants and contributions for specific purpose), measurement book, scheme Register which is as follows:

i) Current Year Income (Revenue & Capital)

Sl No	HEAD OF INCOME	Amount (□)	Remarks
A	Revenue Receipts (1+2+3)	2270,58,188.00	As per Annexure -1
1	**Own source revenue(x+y)**	110,90,978.00	
x	Tax Revenue	42,04,005.00	
i)	Property tax	23,87,514.00	
ii)	Other tax (levied and collected	18,16,491.00	
y	Non Tax Revenue	68,86,973.00	
i)	Fees & fines	40,77,318.00	
ii)	User Charges	7,76,430.00	
iii)	Other non-tax revenue (levied	20,33,225.00	
	Total Own Source Revenue	110,90,978.00	
2	**Other Revenue Receipts**	193,51,762.00	
i)	Income from		
ii)	Other Revenue income	193,51,762.00	
	Total of Other Revenue	193,51,762.00	
3	**Transfer Grant & Assigned Revenue**	1966,15,448.00	
i)	State Assigned Revenue	11,48,780.00	
Ii)	State Finance Commission		
Iii)	Octroi compensation		
iv)	Other State Government	1405,16,611.00	
V)	Central Finance Commission	82,03,000.00	
vi)	Other Central Government	467,47,057.00	
vii)	Others		
B	**Capital Receipts**	3263,07,538.00	As per Annexure -1
	Sale of Municipal Fixed Assets		
	Loans (from State Govt. or		
	State Capital Account Grant	1410,21,500.00	
	Central Capital Account Grant	1852,86,038.00	
	Other Capital Receipts		
	Total of Capital Receipts	3263,07,538.00	
	Total Receipts of the ULB for the year 2015-16 (A+B)	5533,65,726.00	As per Annexure -1

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ii) Current year Expenditure (Revenue & Capital)

Sl.No	HEAD OF EXPENDITURE	Amount (□)	Remarks
	Revenue Expenditure (A)	84,47,349.00	AS per Annexure-2
i)	Establishment Expenditure	231,73,921.00	
ii)	Operation and Maintenance	50,85,804.00	
iii)	Interest on Loan paid during the year		
iv)	Any other revenue expenditure not covered under i), ii) & iii)	1,87,624.00	
	Total Revenue Expenditure	284,47,349.00	
	Capital Expenditure (B)	2172,17,602.00	AS per Annexure-2
i)	All developmental works under Central/State specific schemes	2172,17,602.00	
ii)	Loan Repayments (Principal Amount)	Nil	
iii)	Other Capital expenditure	-	
	Total Capital Expenditure	2172,17,602.00	
	Total Expenditure [A+B]	2456,64,951.00	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: 19th August, 2017

S. K. PAUL & CO.
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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**	**2015-16 (Actuals)**	**Totai (Rs)**
	1	**Revenue Receipts (1+2+3)**		
	a) i)	Collection of Property tax :		
	431	Against Arrear Demand	12,41,927.00	
	431	Against Current Demand	11,45,587.00	
			23,87,514.00	23,87,514.00
		other Tax (If any)	**2015-16 (Actuals)**	
	a) ii)	Collection of other tax :		
	11010	*Pilgrimage tax*		
	11011	*Advertisement tax*	16,20,961.00	
	11012	*Octroi and toll*	1,95,530.00	
			18,16,491.00	18,16,491.00
b)	**Code (if AFS is completed)**	**Non-tax revenue** (levied and collected by municipal body)	**2015-16 (Actuals)**	
	i)	**Fees & fines**		
	14010	Empanelment and Registration Charges	2,28,920.00	
	14011	Licensing Fees	1,500.00	
	14012	Fees for Grant of Permit	9,45,472.00	
	14013	Fees for Certificate or Extract	11,721.00	
	14014	Development Charges	9,97,586.00	
	14015	Regularization Fees	12,20,410.00	
	14040	Other Fees	6,71,709.00	
			40,77,318.00	40,77,318.00
	ii)	**User Charges**		
	14050	User Charges	7,75,760.00	
	14070	*Service/Administrative Charges*	670.00	
	14080	Other Charges		
			7,76,430.00	7,76,430.00
	iii)	**Other non-tax revenue (levied and collected by municipal body)**	**2015-16 (Actuals)**	
	13010	*Rent From Civic Amenities*	4,54,275.00	
	13020	*Rent from office Buildings*		
	13030	*Rent from Guest Houses*	50,000.00	
	15010	*Sale of Products*	75,301.00	
	15011	*Sale of Forms and Publications*	14,52,370.00	
	15030	*Sale of Others*	1,279.00	
	15040	*Hire Charges for Vehicles*		
			20,33,225.00	20,33,225.00
	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		

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b)	**Other Income (Revenue recognition of Grants)**	**2015-16 (Actuals)**	
1601001	SALARY GRANT	56,15,304.00	
1601002	D.A. SUBVENTION GRANT	31,04,724.00	
1601005	FIXED GRANT	55,45,930.00	
1601017	GRANTS FOR ANY OTHER PURPOSE	50,85,804.00	
		1,93,51,762.00	1,93,51,762.00
3	**Transfer/ Grants/ Assigned Revenue**	**2015-16 (Actuals)**	
a)	**State Assigned Revenue**		
1201001	Entertainment tax		
1201002	Duty on Transfer of Properties		
1201003	Motor vehicle tax	7,90,032.00	
1201004	Taxes on Trades, Professions & Callings	3,58,748.00	
		11,48,780.00	11,48,780.00
b)	**State Finance Commission (SFC) Grants/Devolution**		
3202007	SFC	0	
c)	**Octroi compensation**		
d)	**Other State Government Transfers**		
3202001	Salary Grant	40,10,442.00	
3202002	D.A. subvention Grant	31,16,319.00	
3202006	Other Specific Purpose Grants	11,23,94,500.00	
3202011	Fixed Grant	50,90,000.00	
3202008	**Urban Wage Employment Generation**	1,59,05,350.00	
		14,05,16,611.00	14,05,16,611.00
e)	**Central Finance Commission (CFC) Grant**	-	
3201015	13th FC	-	
3201026	14th FC	82,03,000.00	
		82,03,000.00	82,03,000.00
f)	**Other Central Government Transfers**	**2015-16 (Actuals)**	
3201004	NOAPS	1,00,72,666.00	
3201005	BMS	2,86,27,000.00	
3201006	NFBS	22,80,000.00	
3201010	SJSRY	90,000.00	
3201011	SSK	23,02,000.00	
3201012	Mid-day Meal	33,75,391.00	
		4,67,47,057.00	4,67,47,057.00
g)	**Other Income**	**2015-16 (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	0.00

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3	**State Capital Account Grant (under State Schemes etc.)**	**2015-16 (Actuals)**	
3202012	**Scheme of Housing For The Urban Poor**		
3202015	**Green City Mission Grant**		
3202016	**Karmatirth Grant**		
3202009	BMS	2,86,27,000.00	
3202006	Other Specific Purpose Grants	11,23,94,500.00	
		14,10,21,500.00	14,10,21,500.00
4	**Central Capital Account Grant (under Central Schemes etc.)**	**2015-16 (Actuals)**	
3201003	NSDP Grant		
	BMS		
	Other Central Government Grants	11,73,89,099.00	
	NATIONAL URBAN LIVELIHOOD MISSION (NULM)		
	NATIONAL URBAN HEALTH MISSION (NUHM)		
	PRADHAN MANTRI AWAS YOJONA (PMAY)		
	HOUSING FOR ALL (HFA) (URBAN)	6,67,27,000.00	
	ATAL MISSION FOR REJUVENATION AND URBAN TRANSFORMATION (AMRUT)		
	SWACHH BHARAT MISSION (SBM)	11,69,939.00	
		18,52,86,038.00	18,52,86,038.00
5	**Other Capital Receipts**	**2015-16 (Actuals)**	
		0	0.00
	Total		55,33,65,726.00

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	Annexure-1		
	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)	**2015-16 (Actuals)**	**Totai (Rs)**
21010	*Salaries, Wages and Bonus*	2,15,64,027.00	
21020	*Benefits and Allowances*	1,890.00	
21030	*Pension*	16,736.00	
21040	*Other Terminal and Retirement Benefits*	2,00,000.00	
		2,17,82,653.00	
220	*Adminitrative Expenses*	13,91,268.00	
		2,31,73,921.00	2,31,73,921.00
1.2	**Operation and Maintenance** (O&M)		
Code (if AFS is completed)	**Operation and Maintenance**	**2015-16 (Actuals)**	
23030	*Consumption of Stores*	2,730.00	
23040	*Hire-Charges*	1,23,660.00	
23050	*Repair and Maintenance -Infrastructure Assets*	24,59,250.00	
23051	*Repair and Maintenance -Civic Amenities*	6,00,252.00	
23052	*Repair and Maintenance -Buildings*	3,000.00	
23053	*Repair and Maintenance -Vehicles*	7,862.00	
23059	*Repair and Maintenance -Others*	1,13,100.00	
23080	*Other operating and Maintenance expenses*	17,75,950.00	
		50,85,804.00	50,85,804.00
1.3	**Loan repayment (Interest payments)**		
Code (if AFS is completed)	**Interest and Finance Charges**	**2015-16 (Actuals)**	
24010	*Interest on Loans from the Central Government*		
24080	*Other Finance Expenses*	0	
1.4	**Others** (any other revenue expenditure which is not salaries, O&M or Interest Payment)	**2015-16 (Actuals)**	
2502011	Expenditure in connection with Flood Relief		
2502012	Miscellaneous Programme Expenses	1,87,624.00	
		1,87,624.00	1,87,624.00
2	**Capital Expenditure**	43,44,35,204.00	
2.1	**All developmental works under Central/State specific schemes**		
41010 to 41080	**All Assets created out of Grant**	21,72,17,602.00	
		21,72,17,602.00	21,72,17,602.00
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)		
		0.00	
2.3	**Other Capital expenditure**		
41010 to 41080	**All Assets created out of Own fund**	-	
		-	
412	**All capital WIPs out of own fund**		
		0	0.00
	Total	-	**24,56,64,951.00**

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3	**State Capital Account Grant (under State Schemes etc.)**	**2015-16 (Actuals)**	
3202012	**Scheme of Housing For The Urban Poor**		
3202015	**Green City Mission Grant**		
3202016	**Karmatirth Grant**		
3202009	BMS	2,86,27,000.00	
3202006	Other Specific Purpose Grants	11,23,94,500.00	
		14,10,21,500.00	14,10,21,500.00
4	**Central Capital Account Grant (under Central Schemes etc.)**	**2015-16 (Actuals)**	
3201003	NSDP Grant		
	BMS		
	Other Central Government Grants	11,73,89,099.00	
	NATIONAL URBAN LIVELIHOOD MISSION (NULM)		
	NATIONAL URBAN HEALTH MISSION (NUHM)		
	PRADHAN MANTRI AWAS YOJONA (PMAY)		
	HOUSING FOR ALL (HFA) (URBAN)	6,67,27,000.00	
	ATAL MISSION FOR REJUVENATION AND URBAN TRANSFORMATION (AMRUT)		
	SWACHH BHARAT MISSION (SBM)	11,69,939.00	
		18,52,86,038.00	18,52,86,038.00
5	**Other Capital Receipts**	**2015-16 (Actuals)**	
		0	0.00
	Total		55,33,65,726.00

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