S. K. PAUL & CO.

Chartered Accountants

To
The Chairman
Islampur Municipality

Sub: Internal Audit Report for the FY 2015-16 of Islampur Municipality

Ref: Your Appointment Letter Vide Memo No. 854/1-M/17 Dated 15/07/2017.

Sir,

In terms of your above appointment letter vide Memo No. 854/1-M/17 Dated 15/07/2017 related to Internal Audit of Islampur 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 Islampur Municipality for the year2015-16.

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

20/09/17
Executive Officer
ISLAMPUR MUNICIPALITY

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A. GENERAL ORGANISATIONAL INFORMATION

Name of the ULB: Islampur Municipality

No. Of Wards of the ULB: 17

No. of Population: 54,368 (as per2011 Census)

Area of the ULB: 11.40 Sqm.

Name the Chairman/
Chairperson/Administrator/
Board Administration for the

1) FY 2015-16	: Sri Bibhu Goyel (S.D.O., Islampur,U/D.)(From01/04/2015 to 21/05/2015)
	: Sri Kanaia Lal Agarwal (From 22/05/2015 to till to date.)
Present Chairman	: Sri Kanaia Lal Agarwal

Name of the Vice Chairman:

2)	During FY under Audit	: Smt. Nagma Begum (From 05/01/2015 to till to date.)
3)	Present Vice-Chairman	: Smt. Nagma Begum

Name of the Executive Officer:

1) During FY under Audit : Sri Atul Krishna Biswas (From 01/04/2015 to 31/03/2016)

2) Present Executive Officer: Sri Chittaranjan Mondal(From 30/06/2016 to till to date.)

Name of the Finance Officer:

1)	During FY under Audit	: Not posted up till now.
2)	Present Finance Officer	: Not posted up till now.

Address of the ULB : Islampur Municipality, Islampur, U/ Dinajpur, West Bengal

Audit Period: : From 01.04.2015 to 31.03.2016

Audit Starting date and Completion date : From 29.07.2017 to 18.08.2017

Name of incumbent in-charge of accounts: Sri Chittaranjan Mondal, Executive Officer. Islampur Municipality.

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20/09/17
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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 is required to maintain 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 Grants. All stores are valued on FIFO basis.

B. Status of Preparation, Submission and Audit of Annual Financial Statement:

1. Annual Financial Statement has been prepared upto FY 2015-16
2. Present status of preparation of Pending AFS by ULB
   a) Receipts entry made upto date
   b) Contra entry made upto date
   c) Payments entry made upto Date
   d) BRS has been made upto the month of 31.03.16
   e) Asset Registers prepared upto 31.03.2015
   d) The ULB is in process of finalisation of AFS for the FY 2015-16
3. The ULB has submitted Annual Accounts to Examiner of Local Accounts upto 31.03.2009 on 10.08.2017 for Audit of Annual Financial Statement.(Memo No.948/1(1)/IM-2017 Date : 05/08/2017)
4. The Annual Financial Statement of the ULB has been audited by Examiner of Local Audit upto 31.03.2009.
5. The ULB already uploaded the Unaudited Annual Financial Statement upto fy 2015-16 to ULB webpage for disclosure.

Audit of ELA – of Annual Financial Statements:

a. As explain by the ULB during the course of our Audit the Annual Financial Statements up to 31.03.2009 has been audited by the Examiner of Local Accounts (ELA). The ULB also submitted Annual Financial Statement for the year 2015-16 to ELA for audit along with action taken on the audit paras on Audit Report of AFS upto 31.03.2009. All action have been taken on audit paras on Audit Report on AFS upto 31.03.2009 and has been incorporated in the action taken report on previous Audit Report upto 31.3.2009 and submitted along with AFS of 2015-16.

b. Audit of AFS of 2015-16 not yet been completed. As explained by ULB during course of our Audit, no audit programme has been given by ELA for conducting Audit of AFS for the 2015-16.

C3 Internal Audit:

As explained by the ULB during the course of our Audit no Internal Audit was conducted by the ULB before.

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20/09/18
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ISLAMPUR MUNICIPALITY

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

D1: Audit Observation on Cash Management:

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 [SBI-248(Own Fund) (4502101)and Earmarked fund as Pension Fund [SBI-093 (4218007)] 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).

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 Islampur Municipality also receives grant from Central Government as State Government. Government Funds are sent to Treasury Account L/F account of Islampur 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.

Balances of all Bank Accounts as per Cash book as on 31.03.2016

Sl. No.	No. of Head	Head / Scheme	Closing Balance As per Cash Book on 31.3.16	Closing Balance Asper Bank Pass Book on 31.3.2016
1	SBI-248	Own Fund	1958961.43	3653382.43
2	SBI-093	Pension Fund	2058430.47	2132997.47
3	SBI-259	PHE	4170.3	4170.3

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20/09/17

Executive Officer
ISLAMPUR MUNICIPALITY

4	SBI-260	Sports	2351.25	2351.25
5	SBI-996	State Fin. Comm.	4254.07	4254.07
6	SBI-114	KUSP	17320	17320
7	SBI-838	IHSDP	13301484	13325684
8	SBI-331	IGNOAPS	2014181	2014181
9	SBI-849	MDM	5510853	5608288
10	SBI-7921	MP Fund	3877919	3877919
11	SBI-3062	Hosing For Urban Poor	756548	756548
12	BOI-6664	Revolving Fund	3490810	3687550
13	BOI-5996	ILCS	16493	16493
14	BOI-6363	NFBS	23985	23985
15	BOI-9755	SSP	139310	139310
16	BOI-7442	SJSRY	64785	220685
17	BOI-13369	HSW	125613	236599
18	BOI-1721	NFBS	215304.19	215304.19
19	BOI-4741	P.Hall	6516	6516
20	BOI-001	CESS	2224036	2224036
21	BOI-057	IGNWPS/DPS	1821144	1821144
22	BGVB-199	BRGF	928427	928427
23	BGVB-352	JSY	49787	49787
24	UBI-14699	13th Fin.	42559	42559
25	UBI-26183	14th Fin.	304224	2106703
26	BOI-0046	NUHM	4318276.19	4442167.19
27	BOI-0127	PMAY(Housing for all)	0	0
28	RCCB-3736	OBB	19.56	19.56
TOTAL			43277761.5	47558380.5

Treasury Statement as on 31.3.16(March-16)		
Sl. No.	Name of Head	Closing Balance
1	Miscelleneous(6969)	5500

20/09/17
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ISLAMPUR MUNICIPALITY

S. K. PAUL & CO.
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2	New Scheme of Ali Nagar(6972)	384
3	SC Maintenance(6977)	178
4	ST Maintenance(6978)	16560
5	Census(6980)	2440
6	Imp. Of Scavengers(6981)	1925
7	TPC(6982)	425834
8	Tax on Vehicles(6983)	348247
9	TLC(6984)	7052
10	IDSMT(6985)	59117
11	NSDP(6988)	1931
12	UDTI(6991)	962
13	Fixed Grant(6996)	95760
14	Entertainment Tax(6997)	-85351
15	Bustee Improvement(6998)	335
16	ADM Building(7000)	43632
17	DA(7001)	307531
18	Water Supply(7003)	149144
19	SSP(7004)	466959
20	Social Forestary(7006)	3666
21	PWD(7008)	4290
22	Health Care Service(7009)	1419
23	SFC(7013)	44940
24	BMS(7090)(Gen)	648
25	DPEP(7181)	966
26	Cash GR(7185)	91500
27	Road Repair(7186)	95604
28	EGS(7199)(SC)	273920
29	Relief on Pension(7200)	2444
30	EGS(7201)(Gen)	2288281
31	12th Fin.(7202)	20857
32	EGS(7204)(ST)	404150
33	National Calamities(7212)	109500
34	Incidental Charges(7218)	21000
35	Bus Terminus(7220)	4602
36	SFC(7230)	4963982
37	Socio Economy Census(7252)	50000

20/09/17
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S. K. PAUL & CO.
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Pin - 721 101
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38	BMS(7245)(SC)	5715
39	Pension of Employee ULBS(7234)	9427
40	Ex Gratia to Rubeka Khatun(7235)	0
41	Digital ration Card(7239)	16500
	Economic Rehabilitaton Grant(7147)	0
42	Salary(Pay & Allowence)(999998)	209829
Total as per Cash Book		10471380
As per treasury pass book		13638607

During course of Audit the ULB has prepared the Bank Reconciliation Statement for the financial year 2015-16. The ULB is maintaining 29 No Bank Accounts including treasury Accounts. The Bank Reconciliation of these accounts is furnished in Annexure 1. After scrutiny of BRS it was found that:

2) There exist some entries related to stale cheques beyond validity period.
3) There are inoperative Banks accounts lying in the schedule related to Cash & bank Balances.

Auditors Suggestion on BRS:

1) All old un-reconciled entries to be thoroughly scrutinized and if required proper adjustment to be made.
2) Proper adjustments to be made for stale cheques.
3) Efforts to be made to close down the inoperative Bank Accounts.
4) We are also trying to reconcile the same.

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 fair view of receivables from Property Tax.

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. 26503000.00 and the current demand on property tax for the FY 2015-16 was Rs. 3775000.00. The total collection from Property tax during the FY 2015-16 was 3474483.00.

ULB's replies on receivable from Property Tax:

Assessment of Property tax was first imposed in the FY 2002-03(3rd quarter). Since then General Assessment of Property tax was pending. Assessment of property tax was again started from the FY 2008-09. The same has been effect from the FY 2015-16. The ULB is in a process to maintain the data related to property tax in computerised software from all necessary information related to Demand & Collection register will be available. It is expected that the ULB will be in a position to

20/09/17
Executive Officer
ISLAMPUR MUNICIPALITY

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

provide all necessary information related to demand and collection from the FY 2016-17 from the software of Property Tax.

Auditor's Suggestion on receivable from Property Tax:

In the opening database of the proposed property tax software the correct figure of all arrear property tax is to be entered. Before inserting the opening figure of arrear property tax of individual assessed an exercise is to be made to ensure the correct figure is inserted. Before inserting opening receivable from property tax age wise analysis of the receivable from property tax up to the date of insertion of opening balance in the property tax is to be done.

D3.Stores Management:

Observation on Stores:

As per suggestion of Accounting Manual for ULB West Bengal ULB is liable to maintaining the stores register for each items of the stores. The manual also suggests valuation of stores on FIFO Basis. But during the course our audit the stores registers were not made available to us for our verification and comments.

ULB's Replies to Stores

ULB could not provide any reply in this respect.

Auditor's Suggestion for improvement of stores:

The ULB should maintain the stores registers for all the items as per suggestion of Accounting Manual. The ULB also should conduct the physical verification of the stores is for all high value items for at least on quarterly basis.

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

On verification during the course of our audit it was seen that there advance registers that has been maintained manually by ULB. We have compared total Advance as per accounting software and Total advance as per Manual Register as on 31.03.2015. The said comparison is as follows:

Year	Opening Balance	Advance made during the year	Total	Advance Adjusted during the year	Closing Balance
2015-16	2,79,054	8,26,839	11,05,893	7,76,339	3,29,554

ULB's Replies to unadjusted Advance:
ULB provided no reply in this respect.

Auditor's recommendation:

The difference between total advance as per accounting software and total advance as per manual advance register to be reconciled at an earliest.

D5.Reconciliation of Investment other fund (GPF):

Particulars	For the Year 2015-16 as per Accounting software
Closing Balance of Investment other fund	1,09,70,261.00

Observation on Investment other fund:

The value of Investment other fund is nothing but the value as maintained at treasury Provident fund account. In accounting software the same is shown in detail head code treasury general Provident Fund 4218005. On verification during the course of our audit the it is seen the closing balance of Treasury General Provident fund is not agreeing with the balance of Pass book of Treasury GPF. But the same has been reconciled through Bank Reconciliation statement.

Recommendation on Investment own fund:
The reconciliation process to be completed at earliest.

20/09/17
Executive Officer
ISLAMPUR MUNICIPALITY

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

Recommendations on Maintenance of Security Deposit and Earnest Money Register:
It is recommended that the deference in balance of security deposit as per accounting software and balance of security deposit as per manual security deposit register is to be resolved.

F. Comments on the Budget of the ULB:
F1: Expenditure Budget Vs Actual Expenditure of the ULB for the year 2015-16

Year	Items	Budgeted expenditure	Actual Expenditure	Saving (+) / Excess(-)
2015-16	Revenue	5,81,12,000.00	69117917.00	-11005917
	Capital	27,08,92,000.00	26916317.00	243975683

F1: Budgeted Receipt Vs Actual Receipt of the ULB for the year 2013-14 & 2015-16

Year	Items	Budgeted Receipts	Actual Recepts	Deviation
2015-16	Own Source	2,38,30,000.00	14282489	9547511
	Assigned Revenue	48,02,000.00	3919591	882409
2015-16	Government Grant	221595080.00	88116766	133478314

G. 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:

Particulars		Total Capital	Total Capital
GROUNDS	4101001	650000	
PUBLIC CONVENIENCES	4102004	556860	
MUNICIPAL HALLS, SHOPS, TOWN HALLS	4102005	5763022	
ROADS AND PAVEMENTS-BLACK TOPPED	4103002	7316283	
DRAINS-OPEN	4103102	5862534	
WATER PIPELINES	4103201	520424	
SINKING / RESING OF HAND OPERATED	4103207	1037114	
LAMP POSTS	4103301	3096029	
CARS	4105003	198000	
TRACTORS	4105009	419914	
VAN/RICKSHAW.	4105012	73701	
COMPUTERS	4106001	400284	
CHAIRS	4107003	8000	
		25902165	24089013.00
CIVIL	4701001	1014152	1014152
		26916317	25103165

Executive Officer 22/09/17
ISLAMPUR MUNICIPALITY

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Pin - 721 101
Chartered Accountants

H. Total Receipts of Grants & contribution during the FY 2015-16 were as follows:

Code	Pariculars	Amount	Remarks
3202007	SFC	4691500	
3202001	Salary Grant	6573396	
3202002	D.A. subvention Grant	5093691	
3202006	Other Specific Purpose Grants (Dev. Grant)	585137	
3202011	Fixed Grant	6227000	
3202008	Urban Wage Employment Generation	10844588	
3201015	13th FC		
3201026	14th FC	9993000	
3201004	NOAPS	11723047	
3201005	BMS		
3201006	NFBS	1760000	
3201010	Janani Suraksha Yojana		
3201011	SSK	2829470	
3201012	Mid-day Meal	6208540	
3201013	IPP-VIII / CUDP - III/HHW	1668500	
	ILCS		
	MPLADS		
	WATER SUPPLY (UIDSSMT)		
	OTHERS		
	BRGF		
	UIDSSMT		
3201008	SJSRY	832056	
	water supply (spot souce)	600000	
3201019	NATIONAL URBAN LIVELIHOOD MISSION (NULM)		
3201027	NFSA		
3202012	Scheme of Housing For The Urban Poor		
3202015	Green City Mission Grant		
3202016	Karmatirth Grant		
3202009	BMS		
3202006	Other Specific Purpose Grants		
	Social Forestary	14175	
	Road Repair		
	Relief (Cash GR) / C.R.F. / SNAKE BITE	11000	
	ST, SC	111600	
	RSBY	95925	
	GITANJALI	6776000	
3201003	NSDP Grant		
	BMS		
	Other Central Government Grants		
	NATIONAL URBAN LIVELIHOOD MISSION (NULM)		
	NATIONAL URBAN HEALTH MISSION (NUHM)	4722000	
	PRADHAN MANTRI AWAS YOJONA (PMAY)		
	HOUSING FOR ALL (HFA) (URBAN)		
	ATAL MISSION FOR REJUVENATION AND URBAN TRANSFORMATION		
	SWACHH BHARAT MISSION (SBM)		
	Integrated Housing and Slum Development Project (IHSDP)		
	BADP (Border Area Dev. Project)	5205725	
	Total	86566350	

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20/09/17

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ISLAMPUR MUNICIPALITY

I. Current Year Income (Revenue & Capital)

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 Registers. The Summery of Income & Expenditure (both revenue & Capital) are furnished Below:

i) Summery of Income & Expenditure :

SL NO		HEAD OF INCOME	AMOUNT(Rs)	Remarks
A		Revenue Receipts (1+2+3)	89382421	As per Annexure-A
1		Own Revenue Receipts (a+b)	14282489	
	a)	Tax Revenue (levied and collected by municipal body)	3643679	
	i)	Property tax	3474483	
	ii)	Other tax (levied and collected by municipal body)	169196	
	b)	Non-tax revenue (levied and collected by municipal body)	10638810	
	i)	Fees & fines	3644450	
	ii)	User Charges	1459656	
	iii)	Other non-tax revenue (levied and collected by municipal body)	5534704	
2		Other Revenue Receipts	1550416	
	a)	Income from interest/investments	1550416	
	b)	Other Revenue income	0	
3		Transfers/Grants/Assigned Revenues	73549516	
	a)	State Assigned Revenue	3919591	
	b)	State Finance Commission (SFC) Grants/Devolution	4691500	
	c)	Octroi compensation	0	
	d)	Other State Government Transfers	29323812	
	e)	Central Finance Commission (CFC) Grant	9993000	
	f)	Other Central Government Transfers	25621613	
	g)	Others		
B		Capital Receipts	16936425	
1		Sale of Municipal Land		
2		Loans (from State Govt. or Banks etc.)		
3		State Capital Account Grant (under State Schemes etc.)	7008700	
4		Central Capital Account Grant (under Central Schemes etc.)	9927725	
5		Other Capital Receipts		
		Total Receipts (A+B)	106318846.00	

20/09/19

Executive Officer
ISLAMPUR MUNICIPALITY

S. K. PAUL & CO.
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ii)Summery of Expenditure (Revenue & Capital)2015-16

SL NO	HEAD OF EXPENDITURES	AMOUNT(Rs)	Remarks
1	Revenue Expenditure	69117917.00	As Annexure-B
1.1	Establishment and Salaries (All	35582096.00	
1.2	Operation and Maintenance (O&M)	11649126.00	
1.3	Loan repayment (Interest payments)		
1.4	Others (any other revenue	21886695.00	
2	Capital Expenditure	26916317.00	
2.1	All developmental works under	24089013.00	
2.2	Loan Repayments (Prinicipal Amount)		
2.3	Other Capital expenditure	2827304.00	
	Total Expenditure (1+2)	96034234.00	

We must thankful to the designated staffs and officers of Islampur Municipality for their active cooperation as well as participation 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: 28th July, 2017

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

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

Partner: Sanjib Singha
(M. No. 066924)

20/09/17
Executive Officer
ISLAMPUR MUNICIPALITY

ANNEXURE -A				
Islampur Municipality				
	A	Revenue Receipts (1+2+3)		
	Code (if AFS is completed)	Property Tax	2015-16 (Actuals)	TOTAL (Rs)
	1	Revenue Receipts (1+2+3)		
	a) i)	Collection of Property tax :		
	431	Against Arrear Demand	18,36,244.00	
	431	Against Current Demand	16,38,239.00	
			3474483	3474483
		other Tax (If any)	2015-16 (Actuals)	
	a) ii)	Collection of other tax and on tax item :		
	431	Against Arrear Demand	0	
	431	Against Current Demand	169196	
			169196	169196
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	0	
	14011	Licensing Fees	1174000	
	14012	Fees for Grant of Permit	2458950	
	14040	Other Fees	11500	
	14060	Entry Fees	0	
			3644450	3644450
	ii)	**User Charges**		
	14050	User Charges	376460	
	14070	*Service/Administrative Charges*	1083196	
	14080	Other Charges		
			1459656	1459656
	iii)	Other non-tax revenue (levied and collected by municipal body)	2015-16 (Actuals)	
	13010	*Rent From Civic Amenities*	5493957	
	15010	*Other Rents*	40747	
	15011	*Sale of Products*	0	
			5534704	5534704
	2	**Other Revenue Receipts**		
	a)	Income from interest/investments		
	1701001	Interest from fixed Deposits	1550416	
	1701002	Interest on Government deposits		
	1701003	Interest on Post office deposits		
	171	Interest on Post office deposits	0	
			1550416	1550416

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

20/09/17
Executive Officer
ISLAMPUR MUNICIPALITY

	b)	Other Income		
	3	Transfer/ Grants/ Assigned Revenue	2015-16 (Actuals)	
	a)	State Assigned Revenue		
	1201001	Entertainment tax	2525000	
	1201002	Duty on Transfer of Properties		
	1201003	Motor vehicle tax	959642	
	1201004	Taxes on Trades, Professions & Callings	434949	
			3919591	3919591
	b)	State Finance Commission (SFC) Grants/Devolution		
	3202007	SFC	4691500	4691500
	c)	**Octroi compensation**		
	d)	**Other State Government Transfers**		
	3202001	Salary Grant	6573396	
	3202002	D.A. subvention Grant	5093691	
	3202003	A.D.A. Subvention Grant		
	3202004	Pension relief Grant		
	3202005	Revenue Deficit Grant		
	3202006	Other Specific Purpose Grants (Dev. Grant)	585137	
	3202011	Fixed Grant	6227000	
	3202008	**Urban Wage Employment Generation**	10844588	
			29323812	29323812
	e)	**Central Finance Commission (CFC) Grant**	0	
	3201015	13th FC		
	3201026	14th FC	9993000	9993000
			9993000	
	f)	**Other Central Government Transfers**	2015-16 (Actuals)	
	3201004	NOAPS	11723047	
	3201006	NFBS	1760000	
	3201011	SSK	2829470	
	3201012	Mid-day Meal	6208540	
	3201013	IPP-VIII / CUDP - III/HHW	1668500	
	3201008	SJSRY	832056	
		water supply (spot souce)	600000	
	3201019	NATIONAL URBAN LIVELIHOOD MISSION (NULM)		
	3201027	NFSA		
			25621613	25621613
	g)	**Other Income**	2015-16 (Actuals)	
		IF any		
	B)	**Capital Receipts**		
	1	Sale of Municipal Land		
	2	Loans (from State Govt. or Banks etc.)		

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

20/09/17
Executive Officer
ISLAMPUR MUNICIPALITY

	b)	Other Income		
	3	Transfer/ Grants/ Assigned Revenue	2015-16 (Actuals)	
	a)	State Assigned Revenue		
	1201001	Entertainment tax	2525000	
	1201002	Duty on Transfer of Properties		
	1201003	Motor vehicle tax	959642	
	1201004	Taxes on Trades, Professions & Callings	434949	
			3919591	3919591
	b)	State Finance Commission (SFC) Grants/Devolution		
	3202007	SFC	4691500	4691500
	c)	**Octroi compensation**		
	d)	**Other State Government Transfers**		
	3202001	Salary Grant	6573396	
	3202002	D.A. subvention Grant	5093691	
	3202003	A.D.A. Subvention Grant		
	3202004	Pension relief Grant		
	3202005	Revenue Deficit Grant		
	3202006	Other Specific Purpose Grants (Dev. Grant)	585137	
	3202011	Fixed Grant	6227000	
	3202008	**Urban Wage Employment Generation**	10844588	
			29323812	29323812
	e)	**Central Finance Commission (CFC) Grant**	0	
	3201015	13th FC		
	3201026	14th FC	9993000	9993000
			9993000	
	f)	Other Central Government Transfers	2015-16 (Actuals)	
	3201004	NOAPS	11723047	
	3201006	NFBS	1760000	
	3201011	SSK	2829470	
	3201012	Mid-day Meal	6208540	
	3201013	IPP-VIII / CUDP - III/HHW	1668500	
	3201008	SJSRY	832056	
		water supply (spot souce)	600000	
	3201019	NATIONAL URBAN LIVELIHOOD MISSION (NULM)		
	3201027	**NFSA**		
			25621613	25621613
	g)	Other Income	2015-16 (Actuals)	
		IF any		
	B)	**Capital Receipts**		
	1	Sale of Municipal Land		
	2	Loans (from State Govt. or Banks etc.)		

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

20/09/17
Executive Officer
ISLAMPUR MUNICIPALITY

	330	Loans from Central Government (if Any)		
	331	Loans from State Government (if Any)	0	0
	3	State Capital Account Grant (under State Schemes etc.)	2015-16 (Actuals)	
		Social Forestary	14175	
		Road Repair		
		Relief (Cash GR) / C.R.F. / SNAKE BITE	11000	
		ST, SC	111600	
		RSBY	95925	
		GITANJALI	6776000	
			7008700	7008700
	4	Central Capital Account Grant (under Central Schemes etc.)	2015-16 (Actuals)	
	3201003	NSDP Grant		
		NATIONAL URBAN HEALTH MISSION (NUHM)	4722000	
		BADP (Border Area Dev. Project)	5205725	
			9927725	9927725
	5	Other Capital Receipts	2015-16 (Actuals)	
			0.00	0.00
		Gross Total Income		106318846

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

20/09/17
Executive Officer
ISLAMPUR MUNICIPALITY

ANNEXURE -B			
Islampur 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)	TOTAL (Rs)
21010	*Salaries, Wages and Bonus*	34334628	
21020	*Benefits and Allowances*		
21030	*Pension*	1247468	
21040	*Other Terminal and Retirement Benefits*		
		35582096	3,55,82,096.00
1.2	**Operation and Maintenance** (O&M)		
Code (if AFS is completed)	**Operation and Maintenance**	2015-16 (Actuals)	
23010	*Power and Fuel*	971325	
23051	*Repair and Maintenance -Civic Amenities*	9459009	
23052	*Repair and Maintenance -Buildings*	45350	
23053	*Repair and Maintenance -Vehicles*	964870	
23059	*Repair and Maintenance -Others*	208572	
23080	*Other operating and Maintenance expenses*		
		11649126	1,16,49,126.00
1.3	**Loan repayment (Interest payments)**		
Code (if AFS is completed)	**Interest and Finance Charges**	2015-16 (Actuals)	
24060	*Other Interest*		
24070	*Bank Charges*	7423	
24080	*Other Finance Expenses*		
		7423	
1.4	**Others** (any other revenue expenditure which is not salaries, O&M or Interest Payment)	2015-16 (Actuals)	
a)	**Programme Expenses**		
2501001	Election expenses		
3E+06	Expenditure on Welfare of Women	1760000	
3E+06	Expenditure on Welfare of Aged	9840000	
3E+06	Expenditure on Welfare of SC/ST/OBC	124550	
3E+06	Welfare Expenditure for Minority Group	50000	
3E+06	Expenditure in connection with Flood Relief	29050	
3E+06	Miscellaneous Programme Expenses	493438	
3E+06	Scholarships and Stipends	6980469	
		19277507	
b)	**Administrative Expenses**		
22012	COMMUNICATION EXPENSES	129699	
22020	BOOKS AND PERIODICALS	476202	

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20/09/17
Executive Officer
ISLAMPUR MUNICIPALITY

22021	PRINTING AND STATIONARY	305830	
22051	LEGAL EXPENSES	9000	
22060	ADVERTISEMENT AND PUBLICITY	139501	
22080	OTHERS	1541533	
		2601765	
		21886695	2,18,86,695.00
2	**Capital Expenditure**		
2.1	**All developmental works under Central/State specific schemes**		
41010 to 41080	**All Assets created out of Grant**	24089013.00	2,40,89,013.00
		24089013.00	
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**	2827304.00	28,27,304.00
41010 to 41080	**All Assets created out of Own fund**	1813152	
	Other Capital expenditure	1014152	
412	**All capital WIPs out of own fund**		
		0	
	Gross Total Expenditure		9,60,34,234.00

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