



S. K. PAUL & CO.

Chartered Accountants

To
The Chairman
Islampur Municipality

Sub: Internal Audit Report for the FY 2014-15 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. 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 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)



A. GENERAL ORGANISATIONAL INFORMATION

Name of the ULB: Islampur Municipality

No. Of Wards of the ULB: 17

No. of Population: 54,368 (as per 2011 Census)

Area of the ULB: 11.40 Sqm.

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

1) FY 2014-15

: Sri Bibhu Goyal (S.D.O., Islampur, U/D.) (From 01/04/2015 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 01.04.2014 to 31.03.2015

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



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 2014-15
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 31.03.15
 - e) Asset Registers prepared upto 31.03.2015
 - d) The ULB is in process of finalisation of AFS for the FY 2014-15
3. The ULB has submitted Annual Accounts to Examiner of Local Accounts upto 31.03.2009 on 09.03.2017 for Audit of Annual Financial Statement.(Memo No. Date :)
4. The Annual Financial Statement of the ULB has been audited by Examiner of Local Audit upto 31.03.2008.
5. The ULB already uploaded the Unaudited Annual Financial Statement upto fy 2014-15 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 2014-15 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 2014-15.
- b. Audit of AFS of 2014-15 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 2014-15.

C3 Internal Audit:

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



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 31.03.2015

Sl. No.	Account Name	Particulars	Debit	Credit
1	SBI-248	Own Fund	1976475	2405907
2	SBI-093	Pension Fund	2411992	2456586
3	SBI-259	PHE	4008.3	4008.3
4	SBI-260	Sports	2260.25	2260.25
5	SBI-996	State Fin. Comm.	4088.07	4088.07
6	SBI-114	KUSP	16647	16647
7	SBI-838	IHSDP	14497847	14550847
8	SBI-331	IGNOAPS	1350219	1350219
9	SBI-849	MDM	5804667	6480119
10	SBI-7921	MP Fund	3839461	3887703
11	SBI-3062	Hosing For Urban Poor	942390	966390
12	BOI-6664	Revolving Fund	181945	181945
13	BOI-5996	ILCS	15853	15853
14	BOI-6363	NFBS	23054	23054
15	BOI-9755	SSP	30894	30894
16	BOI-7442	SJSRY	634975	640375
17	BOI-13369	HSW	164161	284394
18	BOI-1721	NFBS	197453	197453
19	BOI-4741	P.Hall	6516	6516
20	BOI-001	CESS	1361661	1361661
21	BOI-057	IGNWPS/DPS	586600	586600
22	BGVB-199	BRGF	964414	1113631
23	BGVB-352	JSY	47870	47870
24	UBI-14699	13th Fin.	6004659	10124558
25	RCCB-3736	OB	342.1	342.1
TOTAL			41070452	46739921



Treasury Statement as on 31.03.2015

Sl. No.	Name of Head	Closing Balance
1	Miscellaneous	5500
2	New Scheme of Ali Nagar	384
3	SC Maintenance	178
4	ST Maintenance	16560
5	Census	2440
6	Imp. Of Scavengers	1925
7	TPC	40885
8	Tax on Vehicles	0
9	TLC	7052
10	IDSMT	59117
11	NSDP	1931
12	UDTI	962
13	Fixed Grant	823599
14	Entertainment Tax	68381
15	Bustee Improvement	335
16	ADM Building	43632
17	DA	8313
18	Water Supply	1056986
19	SSP	1343189
20	Social Forestry	3666
21	PWD	4290
22	Health Care Service	1419
23	SFC(48)	44940
24	BMS(125)(Gen)	648
25	DPEP	966
26	Cash GR(219)	91500
27	Road Repair(220)	735535
28	EGS(235)(SC)	1013913
29	Relief on Pension(236)	5044
30	EGS(237)(Gen)	1932028
31	12th Fin.	20857
32	EGS(242)(ST)	45240



33	National Calamities	109500
34	Incidental Charges(256)	21000
35	Bus Terminus(258)	4602
36	SFC(278)	1808648
37	Socio Economy Census(281)	50000
38	BMS(285)(SC)	5715
39	Pension of Employee ULBS(287)	9427
40	Ex Gratia to Rubeka Khatun(288)	0
41	Digital ration Card(290)	16500
42	Salary(Pay & Allowence)(999)	75793
Total as per Cash Book		9482600
As per treasury pass book		11480117

During course of Audit the ULB has prepared the Bank Reconciliation Statement for the financial year 2014-15. The ULB is maintaining 26 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 Assessors 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. 26230000.00 and the current demand on property tax for the FY 2014-15 was Rs. 37,30,000.00. The total collection from Property tax during the FY 2014-15 was 3457632.00.

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 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:

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 [2014-15] :

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
2014-15	1,83,000	3,64,912	5,47,912	2,68,858	2,79,054

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 2014-15 as per Accounting software
Closing Balance of Investment other fund (GPF with treasury)	1,03,88,017.00

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.

Auditor's on Investment other fund:

The reconciliation process to be completed at earliest.



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 2014-15

Year	Items	Budgeted expenditure	Actual Expenditure	Saving (+) / Excess(-)
2014-15	Revenue	5,10,11,100.00	6,97,41,146.00	-18730046
	Capital	23,61,01,800.00	4,09,49,386.00	195152414.00

F1: Budgeted Receipt Vs Actual Receipt of the ULB for the year 2013-14 & 2014-15

Year	Items	Budgeted Receipts	Actual Receipts	Deviation
2014-15	Own Source	1,84,97,700.00	1,41,16,168.00	4381532
	Assigned Revenue	84,90,000.00	19,45,745.00	6544255
2014-15	Government Grant	26,91,90,300.00	8,97,31,471	179458829

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 2014-15 as per following table:

Particulars		Total Capital	Total Capital
PUBLIC CONVENIENCES	4102004	4463714	
MUNICIPAL HALLS, SHOPS, TOWN HALLS	4102005	3187171	
ROADS AND PAVEMENTS-BLACK TOPPED	4103002	8918569	
DRAINS-OPEN	4103102	8552300	
WATER PIPELINES	4103201	806478	
SINKING / RESING OF HAND OPERATED	4103207	1144388	
LAMP POSTS	4103301	3452659	
GENERATING SYSTEM	4104021	1081950	
CARS	4105003	272923	
TRACTORS	4105009	413760	
VAN/RICKSHAW.	4105012	123310	
COMPUTERS	4106001	356024	
		34733117	32996461.00
CIVIL	4701001	6216269	6216269.00
		40949386	39212730.00



H. Total Receipts of Grants & contribution during the FY 2014-15 were as follows:

Code	Particulars	Amount	Remarks
3202007	SFC	8431500	
3202001	Salary Grant	6563330	
3202002	D.A. subvention Grant	4433426	
3202006	Other Specific Purpose Grants (Dev. Grant)	750000	
3202011	Fixed Grant	5984000	
3202008	Urban Wage Employment Generation	10293000	
3201015	13th FC	10116707	
3201026	14th FC		
3201004	NOAPS	12946352	
3201005	BMS		
3201006	NFBS	1420000	
3201010	Janani Suraksha Yojana		
3201011	SSK	2802600	
3201012	Mid-day Meal	8035433	
3201013	IPP-VIII / CUDP - III/HHW	1441500	
	ILCS		
	MPLADS	287398	
	WATER SUPPLY (UIDSSMT)		
	OTHERS		
	BRGF	3767277	
	UIDSSMT		
3201008	SJSRY	3042808	
	water supply (spot source)	2100000	
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 Forestry		
	Road Repair	2764939	
	Relief (Cash GR) / C.R.F. / SNAKE BITE		
	ST, SC		
	RSBY	32242	
	GITANJALI	3010000	
	Total Rs.	88222512	



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 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. The Summary of Income & Expenditure (both revenue & Capital) are furnished below:

i) Summary of Income & Expenditure:

SL NO	HEAD OF INCOME	AMOUNT(Rs)	Remarks
A	Revenue Receipts (1+2+3)	99986203	As per Annexure-A
1	Own Revenue Receipts (a+b)	14116168	
a)	Tax Revenue (levied and collected by municipal body)	3530543	
i)	Property tax	3457632	
ii)	Other tax (levied and collected by municipal body)	72911	
b)	Non-tax revenue (levied and collected by municipal body)	10585625	
i)	Fees & fines	2376411	
ii)	User Charges	1856152	
iii)	Other non-tax revenue (levied and collected by municipal body)	6353062	
2	Other Revenue Receipts	1508959	
a)	Income from interest/investments	1508959	
b)	Other Revenue income	0	
3	Transfers/Grants/Assigned Revenues	84361076	
a)	State Assigned Revenue	1945745	
b)	State Finance Commission (SFC)	8431500	
c)	Grants/Devolution Octroi compensation	0	
d)	Other State Government Transfers	28023756	
e)	Central Finance Commission (CFC) Grant	10116707	
f)	Other Central Government Transfers	35843368	
g)	Others		
B	Capital Receipts	5807181	
1	Sale of Municipal Land		
2	Loans (from State Govt. or Banks etc.)		
3	State Capital Account Grant (under State Schemes etc.)	5807181	
4	Central Capital Account Grant (under Central Schemes etc.)	0	
5	Other Capital Receipts		
	Total Receipts (A+B)	105793384.00	



ii) Summary of Expenditure (Revenue & Capital) 2014-15

SL NO	HEAD OF INCOME	AMOUNT (Rs)	Remarks
1	Revenue Expenditure	69741146.00	As Annexure-B
1.1	Establishment and Salaries (All Departments-	32885924.00	
1.2	Operation and Maintenance (O&M)	7561817.00	
1.3	Loan repayment (Interest payments)		
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	29293405.00	
2	Capital Expenditure	40949386.00	
2.1	All developmental works under Central/State	32996461.00	
2.2	Loan Repayments (Principal Amount)		
2.3	Other Capital expenditure	7952925.00	
	Total Expenditure (1+2)	110690532.00	

We must thank 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

For: S.K.Paul & Co.

Chartered Accountants



(Signature)

Partner: Sanjib Singha

(M. No. 066924)

ANNEXURE-A

ISLAMPORE 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	2226143	
431	Against Current Demand	12,31,489.00	
		3457632	34,57,632.00
	other Tax (If any)	2014-15 (Actuals)	
a) ii)	Collection of other tax and on tax item :		
431	Against Arrear Demand	0	
431	Against Current Demand	71971	
11080	Other Taxes	940	
		72911	72,911.00
b)	Non-tax revenue (levied and collected by municipal body)	2014-15 (Actuals)	
i)	Fees & fines		
14010	Empanelment and Registration Charges	0	
14011	Licensing Fees	978300	
14012	Fees for Grant of Permit	1392111	
14040	Other Fees	6000	
14060	Entry Fees	0	
		2376411	23,76,411.00
ii)	User Charges		
14050	User Charges	366280	
14070	Service/Administrative Charges	1489872	
		1856152	18,56,152.00
iii)	Other non-tax revenue (levied and collected by municipal body)	2014-15 (Actuals)	
13010	Rent From Civic Amenities	6322787	
15010	Other Rents	30275	
		6353062	63,53,062.00
2	Other Revenue Receipts		
a)	Income from interest/investments		
1701001	Interest from fixed Deposits	1508959	
171	Interest on Post office deposits	0	
		1508959	15,08,959.00
b)	Other Income		
		0	
3	Transfer/ Grants/ Assigned Revenue	2014-15 (Actuals)	
a)	State Assigned Revenue		
1201001	Entertainment tax	1665000	
1201002	Duty on Transfer of Properties		
1201003	Motor vehicle tax		
1201004	Taxes on Trades, Professions & Callings	280745	
		1945745	19,45,745.00
b)	State Finance Commission (SFC) Grants/Devolution		
3202007	SFC	8431500	84,31,500.00
c)	Octroi compensation		
d)	Other State Government Transfers		
3202001	Salary Grant	6563330	



3202002	D.A. subvention Grant	4433426	
3202006	Other Specific Purpose Grants (Dev. Grant)	750000	
3202011	Fixed Grant	5984000	
3202008	Urban Wage Employment Generation	10293000	
		28023756	2,80,23,756.00
e)	Central Finance Commission (CFC) Grant	0	
3201015	13th FC	10116707	
3201026	14th FC		
		10116707	1,01,16,707.00
f)	Other Central Government Transfers	2014-15 (Actuals)	
3201004	NOAPS	12946352	
3201006	NFBS	1420000	
3201011	SSK	2802600	
3201012	Mid-day Meal	8035433	
3201013	IPP-VIII / CUDP - III/HHW	1441500	
	MPLADS	287398	
	BRGF	3767277	
3201008	SJSRY	3042808	
	water supply (spot souce)	2100000	
3201019	NATIONAL URBAN LIVELIHOOD MISSION (NULM)		
3201027	NFSA		
		35843368	3,58,43,368.00
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	0.00
3	State Capital Account Grant (under State Schemes etc.)	2014-15 (Actuals)	
3202012	Scheme of Housing For The Urban Poor		
	Road Repair	2764939	
	Relief (Cash GR) / C.R.F. / SNAKE BITE		
	RSBY	32242	
	GITANJALI	3010000	
		5807181	58,07,181.00
4	Central Capital Account Grant (under Central Schemes etc.)	2014-15 (Actuals)	
3201003	NSDP Grant		
		0	0.00
5	Other Capital Receipts	2014-15 (Actuals)	
		0	0.00
	TOTAL (RS)	0	10,57,93,384.00



ANNEXURE-B			
ISLAMPORE 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)	
21010	Salaries, Wages and Bonus	32131748	
21020	Benefits and Allowances		
21030	Pension	754176	
21040	Other Terminal and Retirement Benefits		
		32885924	3,28,85,924.00
1.2	Operation and Maintenance (O&M)		
Code (if AFS is completed)	Operation and Maintenance	2014-15 (Actuals)	
23010	Power and Fuel	2682901	
23051	Repair and Maintenance -Civic Amenities	4024245	
23052	Repair and Maintenance -Buildings	507301	
23053	Repair and Maintenance -Vehicles	347370	
23059	Repair and Maintenance -Others		
23080	Other operating and Maintenance expenses		
		7561817	75,61,817.00
1.3	Loan repayment (Interest payments)		
Code (if AFS is completed)	Interest and Finance Charges	2014-15 (Actuals)	
24050	Institutions		
24060	Other Interest		
24070	Bank Charges	50372	
24080	Other Finance Expenses		
		50372	50,372.00
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	2014-15 (Actuals)	
a)	Programme Expenses		
2501001	Election expenses		
2502001	Expenditure on Welfare of Women	1420000	
2502002	Expenditure on Welfare of Children		
2502003	Expenditure on Welfare of Aged	16057500	
2502004	Expenditure on Welfare of Handicapped		
2502005	Expenditure on Welfare of SC/ST/OBC	300764	
2502006	Welfare Expenditure for Minority Group	50000	
2502011	Expenditure in connection with Flood Relief	402710	
2502012	Miscellaneous Programme Expenses	9304032	
		27535006	2,75,35,006.00
b)	Administrative Expenses		
22011	OFFICE-MAINTENANCE	229228	



22012	COMMUNICATION EXPENSES		
22020	BOOKS AND PERIODICALS	146100	
22021	PRINTING AND STATIONARY	25840	
22051	LEGAL EXPENSES	2700	
22052	PROFESSIONAL AND OTHER FEES		
22060	ADVERTISEMENT AND PUBLICITY	152878	
22080	OTHERS	1151281	
		1708027	17,08,027.00
		29293405	
2	Capital Expenditure	40949386.00	
2.1	All developmental works under Central/State specific		
41010 to 41080	All Assets created out of Grant	32996461.00	3,29,96,461.00
412	All capital WIPs out of Grant funds		
2.2	Loan Repayments (Principal 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	7952925.00	
41010 to 41080	All Assets created out of Own fund	1736656	17,36,656.00
	Other Capital expenditure	6216269	62,16,269.00
412	All capital WIPs out of own fund		
	TOTAL (RS)	0	11,06,90,532.00

