



S. K. PAUL & CO.

Chartered Accountants

To
The Chairman
Sainthia Municipality
Saithia, Birbhum, West Bengal

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

Ref: Your Appointment Letter Vide Memo No.1294/SM/2017/dt.29.03.2017

Sir,

In terms of your above appointment letter vide Memo No.1294/SM/2017/dt.29.03.2017 related to Internal Audit of Sainthia 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) Accounts Section
- 2) PWD Section
- 3) Establishment Section
- 4) Relief Section
- 5) Death & Birth Section
- 6) Licence Section
- 7) Tax Section
- 8) Received Section
- 9) Cash Section
- 10) General Section
- 11) Conservancy Section
- 12) Health Section

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 Sainthia 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

Partner :**Sanjib Singha**
(M. No.-066924)



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A. GENERAL ORGANISATIONAL INFORMATION

Name of the ULB : **SAINTHIA MUNICIPALITY**

No. Of Wards of the ULB : **16**

Name the Administrator/

Board Administration for the FY 2014-15 : **Smt. Arundhuti Bhowmik, SDO, Suri Sadar, Birbhum.**

Name of the Vice Chairman:

- 1) During FY under Audit : Nil
- 2) Present Vice Chairman : **Kazi Kamal Hossain**

Name of the Executive Officer:

- 1) During FY under Audit : **Sri. Asok Kumar Roy**
- 2) Present Executive Officer : **Sk. Herastulla**

Name of the Finance Officer:

- 1) During FY under Audit : Nil
- 2) Present Finance Officer : Nil

Address of the ULB : **Sainthia Municipality, Sainthia M.G. Road, Ward No-11, P.O. Sainthia, Dist.- Birbhum, Pin- 731234.**

Audit Period: : **From 01.04.2014 to 31.03.2015**

Name of incumbent in-charge of Accounts : **Sri Uchchhal Misra.**



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 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.



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: 2012-13.
- b. Audit Period up to which Broad Sheet Reply to the Inspection Report of Examiners of Local Accounts: 2012-13.

C3 Internal Audit:

No internal Audit was conducted by ULB earlier.

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

D1: Audit Observation on Cash Management:

a) Own source Revenue of the ULB:

As explained by the ULB during course of our audit all cash receipts from the various departments like property tax, trade license etc. are collected by cashier and are entered in the accounting software. The entire cash deposited to Bank Account of Municipal fund own source at the end of every day. No amount cash collected from various departments of the ULB is retained in the Municipality. The head-wise revenue income is entered in the accounting software at time receipt of all collections. Contra vouchers are made to Bank Account of Municipal fund own source 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 Sainthia Municipality also receives grant from Central Government as well as State Government. Government Funds are sent to Treasury Account L/F account & Various Scheduled Bank Accounts of Sainthia Municipality.

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

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

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



SL. No.	NAME OF BANK	ACCOUNT NO.	PURPOSE	BALANCE AS ON 31.03.2015
1	Uco Bank	30044	Own Fund	3,42,250.28
2	Uco Bank	3103	Own Fund	26,195.00
3	Allahabad Bank	3465/17	Own Fund	27,54,381.08
4	United Bank of India	9438	Own Fund	52,560.00
5	SBI ADB	4745	Own Fund	2,52,389.34
6	P.B.Gramin Bank	3648	Own Fund	21,527.22
7	SBI ADB	5126	Own Fund	3,49,401.28
8	Union Bank	233	Own Fund	27,749.74
9	Central Bank	3915	Own Fund	46,290.00
10	Bank of India	515	Own Fund	63,977.00
11	Central Bank	30092	Own Fund	500.00
12	OBC Bank	4428	Own Fund	3,19,142.00
13	Axis Bank	2006	Own Fund	24,62,213.00
14	HDFC Bank	400061	Own Fund	57,27,925.00
15	Post Office A/c		Own Fund	13,435.07
16	Try. Gen. Municipal Fund	LF 999	General Fund	(34,16,362.48)
17	Try. Pension Relief Grant	LF 005	Pension Relief	2,62,705.00
18	Try. Entertainment Tax Grant	LF 018	Entertainment Tax	98,911.00
19	Try. Motor Vehicle Tax Grant	LF 021	M.V. Tax	5,07,945.00
20	Trade Profession Callings Grant	LF 024	T.P.C	3,56,943.00
21	Uco Bank RTI Act A/c	4396	RTI Fund	1,012.00
22	Allahabad Bank Census A/c	4912	Census	10,928.00
23	ICICI Bank	78	Earnest Money Deposit	3,92,966.00
24	SBI KUSP A/c	1426	KUSP	2,49,081.67
25	Uco Bank SJSRY A/c	236	SJSRY	13,82,989.90
26	Uco Bank	2857	UWEP	29,80,495.50
27	SBI UIDSSMT A/c	9050	UIDSSMT	8,38,282.00
28	UBI IHSDP A/c	10960	IHSDP	108,87,053.00
29	Uco Bank BRGF A/c	4350	BRGF	27,30,752.00
30	SBI	1211	NSAP	29,73,020.75
31	UBI Fund Transfer A/c	11066	13th FC	105,90,729.00
32	Allahabad Bank UIDSSMT A/c	7214	UIDSSMT	119,19,441.00
33	P.B. Gramin Bank Health A/c	10753	CBPHCS Health Fund	11,02,842.00
34	NSDP Grant	LF 004		5,445.00
35	SFC Grant	LF 012		72,25,517.00
36	12th FC Grant	LF 023		4,40,595.00
37	BMS Grant	LF 019		98,94,998.00
38	Employment Generation Grant	LF 020		57,919.00
39	Building Grant	LF 003		-
40	CRF Grant	LF 017		-
41	Water Supply Grant	LF 016		221,39,916.00
42	Economic Census Grant	LF 022		14,585.00
43	HUDCO Grant	LF 013		4,645.00
44	SSK Grant	LF 014		8,429.00
45	DMA Grant	LF 025		257,21,804.00
46	IDSMT Grant	LF 001		5,643.00
47	Roller Grant	LF 002		5,00,000.00
48	State Plan Grant	LF 006		26,006.00
49	Bustee Development Grant	LF 007		21,771.00
50	Sinking of Tube well Grant	LF 008		42,856.00
51	Impl. of Scavengers Grant	LF 009		0.50
52	10th FC Grant	LF 010		57,235.00



53	11th FC Grant	LF 011	2,030.00
54	WBUES Grant	LF 026	95,61,163.00

During course of Audit the ULB has prepared the Bank Reconciliation Statement for the financial year 2014-15. The ULB is maintaining 27 No's Bank & 1 No Post Office Account & Treasury Accounts. No bank Account is un-reconciled during the year 2014-15.

Observation on cheques & Money Receipts:

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

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

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

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

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

However, The Arrear demand on Property tax was ₹. 98,81,572.00 and the current demand on property tax for the FY 2014-15 was ₹. 28,86,908.00 , The total collection from Property tax during the FY 2014-15 was ₹. 25,81,000.00.

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 April, 2013. ULB serves demand notice of property tax to the Assessee on the basis of a file and hand book of 16 No's Collecting Sarkar.

Auditor's Suggestion on receivable from Property Tax:

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

D3. Auditor's Observations on Stores Management :

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



Stores Items	Code	Opening Balance as on 01.04.2014	Purchases during the period	Issued during the year	Closing Balance as on 31.03.2015
CENTRAL STORE	4301001				
MEDICAL STORE	4301004				
HEALTH STORE	4301005	-	1,23,719.00	1,23,719.00	-
STATIONARY STORE	4301006	-	1,58,661.00	1,58,661.00	-
SANITARY AND CONSERVANCY STORE	4301010	-	6,550.00	6,550.00	-
WATER SUPPLY STORE	4301011				
ELECTRICITY STORE	4301012				
TOTAL (Rs.)		-	2,88,930.00	2,88,930.00	-

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 [2014-15]:

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

ULB's Replies to unadjusted Advance:

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

Auditor's recommendation on Loans & Advance:

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

**D5.1. Observation on Reconciliation of Investment own fund:
Investment own fund (other Investment [4208001]):**

During course our audit we could not verify any investment as made by ULB out of own fund during the year 2014-15.



D5.2. Reconciliation of Investment other fund:

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

However, the present position of the Provident fund as on 31.03.2015 is as follows:

Treasury GPF (4218005)

Particulars	For the Year 2014-15
Opening Balance of Investment	70,63,839.00
Add : Addition during the year plus interest Earned during the year	18,98,945.00
Total	89,62,784.00
Less: Matured During the year	16,24,529.00
Closing Balance of Investment	73,38,255.00

D6. Loan (Secured/ Uncured Loan)

During the course our audit we could not identify any secured or unsecured loan as taken by ULB during the financial year 2014-15.

E. Comments on the Budget of the ULB:

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

Year	Items	Budgeted expenditure	Actual Expenditure	Saving (+) / Excess(-)
2014-15	Revenue (excluding Depreciation)	04.92	4.16	(-)0.76
	Capital	13.20	9.71	

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

Year	Items	Budgeted Receipts	Actual Receipts	Deviation
2014-15	Own Source	01.92	01.48	(-)0.44
	Government Grant (State / Central) plus Assigned Revenue	18.90	17.76	(-) 1.14



F. Status of Maintenance of Fixed Asset Registers:

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

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

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

Name of Assets	OUT of Grant Fund (₹)	OUT of Municipal Fund (₹)	Total (₹)
Land			
Buildings	163,02,860.00	-	163,02,860.00
Statues and valuable works of art and Antiquities			-
Parks and Playgrounds			-
Roads and Bridges			-
Concrete Road	171,13,951.00		171,13,951.00
Bitumin Road	149,20,837.00		149,20,837.00
Road & Pavement Others	91,27,289.00		91,27,289.00
BRIDGE			-
CULVERT	81,75,479.00		81,75,479.00
Guard wall	38,78,659.00		38,78,659.00
Sewerage and drainage			-
Strom water Drain			-
Drain-Open	23,56,870.00		23,56,870.00
Drain -Close	119,68,045.00		119,68,045.00
Water ways			-
WATER Pipelines	57,59,125.00		57,59,125.00
Deep Tube Well	24,46,113.00		24,46,113.00
Water Tank			-
Bore well			-
Reserver			-
Sinking & Re-sinking of Tubewell			-
MOVABLE ASSETS			-
Furniture & Fittings	5,89,000.00		5,89,000.00
Electrical Appliances	18,12,604.00		18,12,604.00
Transformer			-
VEHICLE	86,318.00		86,318.00
PLANT & MACHINERY			-



Office & Other EQ	26,32,850.00		26,32,850.00
Other Assets			-
Total	971,70,000.00	-	971,70,000.00

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

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

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

Sl. No.	Accounting Code	Name of the Grant	As per Accounting Software Register (₹.)	As per Appropriation Register (₹.)	Remarks (if Any)
1	3201004	IGNOAPS Grant	77,24,800.00	77,24,800.00	
2	3203001	IGNWPS Grant	175,66,000.00	175,66,000.00	
3	3203001	IGNDPS Grant	13,22,200.00	13,22,200.00	
4	3201006	NFBS Grant	34,80,000.00	34,80,000.00	
5	3203001	Grant for e-Governance	50,000.00	50,000.00	
6	3203001	C.B.P.H.C.S Grant	5,97,760.00	5,97,760.00	
7	3203001	Urban RCH Grant	2,81,815.00	2,81,815.00	
8	3408003	Student Grant for Economically Weaker Section	1,41,710.00	1,41,710.00	
9	341101	M.P.LAD Grant	18,87,178.00	18,87,178.00	
10	3201007	UIDSSMT Grant	308,66,000.00	308,66,000.00	
11	3201016	IHSDP Grant	37,86,879.00	37,86,879.00	
12	3202011	Fixed Grant	48,87,000.00	48,87,000.00	
13	3202001	Fixed Grant Salary	82,12,330.00	82,12,330.00	
14	3202002	D A Grant	55,39,757.00	55,39,757.00	
15	3202004	Pension Relief Grant	9,27,677.00	9,27,677.00	
16	3202006	Water Supply (Spot Sources) Grant	18,40,000.00	18,40,000.00	
17	3202006	DMA Grant	472,54,000.00	472,54,000.00	
18	3202007	SFC Grant	67,40,000.00	67,40,000.00	
19	3202009	BMS Grant	121,55,000.00	121,55,000.00	
20	3201014	BRGF Grant	15,37,349.00	15,37,349.00	
21	1201001	Entertainment Tax	13,65,000.00	13,65,000.00	
22	1201004	TPC Grant	2,30,429.00	2,30,429.00	
23	1201003	Tax on Vehicle Grant	5,63,002.00	5,63,002.00	
24	3202006	WBUES Grant	92,75,000.00	92,75,000.00	
25	1601011	Census Grant	2,02,700.00	2,02,700.00	
26	3201015	13th FC Grant	91,16,399.00	91,16,399.00	
		Total	1775,49,985.00	1775,49,985.00	



I. 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 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 Register

Current Year Income (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT (Rs.)	Remarks
A	Revenue Receipts (1+2+3)	860,57,425.00	As per Annexure -1
1	Own source Revenue(x+y)	147,87,000.00	
x	Tax Revenue	90,48,000.00	
i)	Property tax	25,81,000.00	
ii)	Other tax (levied and collected by municipal body)	64,67,000.00	
y	Non Tax Revenue	57,39,000.00	
i)	Fees & fines	33,69,000.00	
ii)	User Charges	19,56,000.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	4,14,000.00	
	Total Own Source Revenue (x+y)	147,87,000.00	As per Annexure -1
2	Other Revenue Receipts	27,72,425.00	
i)	Income from interest/investments	23,42,425.00	
ii)	Other Revenue income	4,30,000.00	
	Total of Other Revenue Receipts	27,72,425.00	
3	Transfer Grant & Assigned Revenue	684,98,000.00	As per Annexure -1
i)	State Assigned Revenue	21,58,000.00	
ii)	State Finance Commission (SFC) Grants/Devolution	67,40,000.00	
iii)	Octroi compensation		
iv)	Other State Government Transfers	204,46,000.00	
v)	Central Finance Commission (CFC) Grant	91,16,000.00	
vi)	Other Central Government Transfers	295,93,000.00	
vii)	Others	4,45,000.00	
B	Capital Receipts	1086,01,000.00	As per Annexure -1
	Sale of Municipal Fixed Assets (If any)		
	Loans (from State Govt. or Banks etc.)		
	State Capital Account Grant (under State Schemes etc.)	705,24,000.00	
	Central Capital Account Grant (under Central Schemes etc.)	361,90,000.00	
	Other Capital Receipts	18,87,000.00	
	Total of Capital Receipts	1086,01,000.00	
	Total Receipts of the ULB for the year 2014-15 (A+B)	<u>1946,58,425.00</u>	



Current year Expenditure (Revenue & Capital)

SL NO	HEAD OF Expenditure	AMOUNT (Rs)	Remarks
	Revenue Expenditure (A)	416,07,000.00	As per Annexure -2
i)	Establishment Expenditure	382,73,000.00	
ii)	Operation and Maintenance	26,23,000.00	
iii)	Interest on Loan paid during the year	-	
iv)	Any other revenue expenditure not covered under i), ii) & iii)	7,11,000.00	
	Total revenue expenditure	416,07,000.00	
	Capital Expenditure (B)	971,70,000.00	As per Annexure -2
i)	All developmental works under Central/State specific schemes	971,70,000.00	
ii)	Loan Repayments (Principal Amount)		
iii)	Other Capital expenditure		
	Total Capital Expenditure	971,70,000.00	
	Total Expenditure [A+B]	1387,77,000.00	

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

Place: Midnapore

Dated: 25th. April, 2017



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

Partner: Sanjib Singha
(M. No. 066924)

Saithia Municipality			
Annexure-1			
A	Revenue Receipts (1+2+3)		
Code (if AFS is completed)	Property Tax	2014-15 (Actuals)	AMOUNT (₹)
1	Revenue Receipts (1+2+3)		
a) i)	Collection of Property tax :		
431	Against Arrear Demand	15,91,432.00	
431	Against Current Demand	9,89,568.00	
		25,81,000.00	25,81,000.00
	other Tax (If any)	2014-15 (Actuals)	
a) ii)	Collection of other tax :		
11011	Advertisement tax	32,65,806.00	
11012	Octroi and toll	32,01,194.00	
		64,67,000.00	64,67,000.00
Code (if AFS is completed)	Non-tax revenue (levied and collected by municipal body)	2014-15 (Actuals)	
i)	Fees & fines		
14010	Empanelment and Registration Charges	8,92,563.00	
14011	Licensing Fees	4,56,823.00	
14012	Fees for Grant of Permit	6,59,870.00	
14013	Fees for Certificate or Extract	46,830.00	
14014	Development Charges	9,70,650.00	
14015	Regularization Fees	1,90,294.00	
14020	Penalties and Fines	23,650.00	
14040	Other Fees	1,28,320.00	
		33,69,000.00	33,69,000.00
ii)	User Charges		
14050	User Charges	6,98,730.00	
14070	Service/Administrative Charges	9,85,420.00	
14080	Other Charges	2,71,850.00	
		19,56,000.00	19,56,000.00
iii)	Other non-tax revenue (levied and collected by municipal body)	2014-15 (Actuals)	
13010	Rent From Civic Amenities	66,950.00	
13030	Rent from Guest Houses	1,15,000.00	
13080	Other Rents	65,000.00	
15011	Sale of Forms and Publications	1,30,650.00	
15040	Hire Charges for Vehicles	36,400.00	
		4,14,000.00	4,14,000.00
2	Other Revenue Receipts		
a)	Income from interest/investments		
1701001	Interest from fixed Deposits	23,42,425.00	23,42,425.00
b)	Other Income recognition of Grants (Revenue)	2014-15 (Actuals)	
1601017	GRANTS FOR ANY OTHER PURPOSE	4,30,000.00	4,30,000.00
3	Transfer/ Grants/ Assigned Revenue	2014-15 (Actuals)	
a)	State Assigned Revenue		
1201001	Entertainment tax	13,65,000.00	
1201003	Motor vehicle tax	5,63,002.00	
1201004	Taxes on Trades, Professions & Callings	2,30,429.00	
		21,58,000.00	21,58,000.00



b)	State Finance Commission (SFC) Grants/Devolution		
3202007	SFC	67,40,000.00	67,40,000.00
c)	Octroi compensation		
d)	Other State Government Transfers		
3202001	Salary Grant	82,12,330.00	
3202002	D.A. subvention Grant	55,39,757.00	
3202004	Pension relief Grant	9,27,677.00	
3202006	Other Specific Purpose Grants	7,37,526.00	
3202011	Fixed Grant	48,87,000.00	
3202017	Assistant to weaker section	1,41,710.00	
		2,04,46,000.00	2,04,46,000.00
e)	Central Finance Commission (CFC) Grant	-	
3201015	13th FC	91,16,000.00	
3201026	14th FC		
		91,16,000.00	91,16,000.00
f)	Other Central Government Transfers 2014-15 (Actuals)		
3201004	NOAPS	77,24,800.00	
3201005	BMS	1,21,55,000.00	
3201006	NFBS	34,80,000.00	
3201010	IGNDPS	13,22,200.00	
3201012	Mid-day Meal	49,11,000.00	
		2,95,93,000.00	2,95,93,000.00
g)	Other Income 2014-15 (Actuals)		
	IF any	4,45,000.00	4,45,000.00
B)	Capital Receipts		
1	Sale of Municipal Land		
2	Loans (from State Govt. or Banks etc.)		
330	Loans from Central Government (if Any)		
331	Loans from State Government (if Any)		
	Other Loans (if Any)	0	
3	State Capital Account Grant (under State Schemes etc.) 2014-15 (Actuals)		
3202006	Other Specific Purpose Grants	6,12,49,000.00	
3202008	Urban Wage Employment Generation	92,75,000.00	
		7,05,24,000.00	7,05,24,000.00
4	Central Capital Account Grant (under Central Schemes etc.) 2014-15 (Actuals)		
3201003	NSDP Grant		
	BMS		
	Other Central Government Grants	3,24,03,121.00	
	Integrated Housing and Slum Development Project (IHSDP)	37,86,879.00	
		3,61,90,000.00	3,61,90,000.00
5	Other Capital Receipts 2014-15 (Actuals)		
	MP & BEUP LAD	18,87,000.00	
		18,87,000.00	18,87,000.00
	TOTAL RECEIPT 2014-15		19,46,58,425.00



Saithia Municipality			
Annexure-2			
1	Revenue Expenditure		
1.1	Establishment and Salaries (All Departments-regular and contractual)		
Code (if AFS is completed)	Establishment and Salaries (All Departments-regular and contractual)	2014-15 (Actuals)	AMOUNT (Rs)
21010	<i>Salaries, Wages and Bonus</i>	2,67,91,100.00	
21020	<i>Benefits and Allowances</i>	38,27,300.00	
21030	<i>Pension</i>	42,52,555.56	
21040	<i>Other Terminal and Retirement Benefits</i>	34,02,044.44	
		3,82,73,000.00	3,82,73,000.00
1.2	Operation and Maintenance (O&M)		
Code (if AFS is completed)	Operation and Maintenance	2014-15 (Actuals)	
23010	<i>Power and Fuel</i>	1,98,460.00	
23020	<i>Bulk Purchases</i>		
23030	<i>Consumption of Stores</i>	2,88,930.00	
23040	<i>Hire-Charges</i>	15,000.00	
23051	<i>Repair and Maintenance -Civic Amenities</i>	19,65,000.00	
23053	<i>Repair and Maintenance -Vehicles</i>	54,000.00	
23059	<i>Repair and Maintenance -Others</i>	77,010.00	
23080	<i>Other operating and Maintenance expenses</i>	24,600.00	
		26,23,000.00	26,23,000.00
1.3	Loan repayment (Interest payments)		
Code (if AFS is completed)	Interest and Finance Charges	2014-15 (Actuals)	
24010	<i>Interest on Loans from the Central Government</i>		
24060	<i>Other Interest</i>		
24070	<i>Bank Charges</i>		
24080	<i>Other Finance Expenses</i>		
		0	
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest)	2014-15 (Actuals)	
2502001	<i>Expenditure on Welfare of Women</i>		
2502002	<i>Expenditure on Welfare of Children</i>		
2502012	<i>Miscellaneous Programme Expenses</i>	7,11,000.00	
2502013	<i>Scholarships and Stipends</i>		
2502014	<i>Matching grant</i>		
2502017	<i>Expenditure in connection with Swasthya Sathi</i>		
		7,11,000.00	7,11,000.00
TOTAL REVENUE EXPENDITURE			
2	Capital Expenditure	9,71,70,000.00	9,71,70,000.00
2.1	All developmental works under Central/State specific schemes		



41010 to 41080	All Assets created out of Grant	9,71,70,000.00	
412	All capital WIPs out of Grant funds		
2.2	Loan Repayments (Principial 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	
		-	
	TOTAL EXPENDITURE (REVENUE + CAPITAL)		13,87,77,000.00

