



S. K. PAUL & CO.

Chartered Accountants

To
The Chairman
Sainthia Municipality

Ref: Your Appointment Letter Vide Memo No1294/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 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 2015-16.

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

Thanking you,

Yours faithfully,

For S K Paul & Co.
Chartered Accountants

Sanjib Singha (Partner)
(M. No. 066024)



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A. GENERAL ORGANISATIONAL INFORMATION

Name of the ULB : **SAINTHIA MUNICIPALITY**

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

**Name the Chairman/
Chairperson/Administrator/
Board Administration for the FY 2015-16** : **Sri Biplab Dutta**

Name of the Vice Chairman:

- | | |
|--------------------------|----------------------|
| 1) During FY under Audit | : Kazi Kamal Hossain |
| 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 01.04.2015 to 31.03.2016**

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

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



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:

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

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

D1: Audit Observation on Cash Management:

a) Own source Revenue of the ULB:

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



Detailed balance of Cash, Bank and Treasury Balance as on 31.03.16 as per following table:

SL. No.	NAME OF BANK	ACCOU NT NO.	PURPOSE	BALANCE AS ON 31.03.2016
1	Uco Bank	30044	Own Fund	14,87,708.28
2	Uco Bank	3103	Own Fund	26,195.00
3	Allahabad Bank	3465/17	Own Fund	14,34,397.08
4	United Bank of India	9438	Own Fund	64,423.00
5	SBI ADB	4745	Own Fund	9,15,004.34
6	P.B.Gramin Bank	3648	Own Fund	21,527.22
7	SBI ADB	5126	Own Fund	7,12,952.28
8	Union Bank	233	Own Fund	26,636.74
9	Central Bank	3915	Own Fund	51,872.00
10	Bank of India	515	Own Fund	1,04,254.00
11	Central Bank	30092	Own Fund	500.00
12	OBC Bank	4428	Own Fund	26,90,851.00
13	Axis Bank	2006	Own Fund	13,36,178.00
14	HDFC Bank	400061	Own Fund	97,77,975.00
15	Bandhan Bank	1003	Own Fund	64,868.00
16	Post Office A/c		Own Fund	13,435.07
17	Try. Gen. Municipal Fund	LF 999	General Fund	(17,94,893.48)
18	Try. Pension Relief Grant	LF 005	Pension Relief	81,910.00
19	Try. Entertainment Tax Grant	LF 018	Entertainment	8,46,150.00
20	Try. Motor Vehicle Tax Grant	LF 021	M.V. Tax	9,82,511.00
21	Trade Profession Callings Grant	LF 024	T.P.C	4,01,371.00
22	Uco Bank RTI Act A/c	4396	RTI Fund	1,012.00
23	Allahabad Bank Census A/c	4912	Census	24,346.00
24	ICICI Bank	78	Earnest Money Deposit	30,76,267.00
25	SBI KUSP A/c	1426	KUSP	2,49,081.67
26	Uco Bank SJSRY	236	SJSRY	2,06,038.90
27	Uco Bank	2857	UWEP (SUDA)	63,73,922.50
28	SBI UIDSSMT A/c	9050	UIDSSMT	7,92,282.00
29	UBI IHSDP A/c	10960	IHSDP	43,83,676.00
30	Uco Bank BRGF A/c	4350	BRGF	11,03,140.00
31	SBI	1211	NSAP	55,29,661.75
32	UBI Fund Transfer A/c	11066	13th FC	40,62,889.00
33	Allahabad Bank UIDSSMT A/c	7214	UIDSSMT	203,92,623.00
34	HDFC Bank HUP	3820	Housing for Urban Poor	64,12,000.00
35	Axis Bank SWM	8870	Swachh Bharat Mission	7,11,967.00
36	Union Bank HFA	9015	House for All	71,71,000.00
37	UBI 14th FC	1045	14th FC	73,86,471.00
38	P.B. Gramin Bank Health A/c	10753	CBPHCS Health Fund	70,238.00
39	NSDP Grant	LF 004		5,445.00
40	SFC Grant	LF 012		60,43,284.00
41	12th FC Grant	LF 023		43,322.00



42	BMS Grant	LF 019	93,32,641.00
43	Employment Generation Grant	LF 020	4,425.00
44	Building Grant	LF 003	-
45	CRF Grant	LF 017	-
46	Water Supply Grant	LF 016	246,47,469.00
47	Economic Census Grant	LF 022	14,585.00
48	HUDCO Grant	LF 013	4,645.00
49	SSK Grant	LF 014	8,429.00
50	DMA Grant	LF 025	264,34,814.00
51	IDSMT Grant	LF 001	5,643.00
52	Roller Grant	LF 002	5,00,000.00
53	State Plan Grant	LF 006	26,006.00
54	Bustee Development Grant	LF 007	3,431.00
55	Sinking of Tubewell Grant	LF 008	42,856.00
56	Impl. of Scavengers Grant	LF 009	0.50
57	10th FC Grant	LF 010	26,949.00
58	11th FC Grant	LF 011	2,030.00
59	WBUES Grant	LF 026	52,08,924.00

During course of Audit the ULB has prepared the Bank Reconciliation Statement for the financial year 2015-16. The ULB is maintaining 32 No's Bank Accounts & 1 No Post Office Account & Treasury Accounts. No bank Account is un reconciled during the year 2015-16

Observation on cheques & Money Receipts:

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

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

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

During the course of our Audit the Demand and Collection Register were not made available to US by ULB. All demands are being sent to 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 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 ₹. 104,65,914.00 and the current demand on property tax for the FY 2015-16 was ₹. 33,72,896.00 The total collection from Property tax during the FY 2015-16 was ₹. 31,13,412.00.

ULB's replies on receivable from Property Tax:

As explain by ULB during the course of our Audit the maintenance of Demand and Collection Register is withdrawn by ULB from Octobar,2006. ULB serves demand notice of property tax to the Assessee on the basis of a file and hand book of 15 No.s Collecting Sarkar.

Auditor's Suggestion on receivable from Property Tax:

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

D3. Auditor's Observations on Stores Management :

As per suggestion of Accounting Manual of ULB West Bengal ULB is maintaining the Stores valuation on FIFO. Basis. But no physical verification of Stores has been made by ULB in any year though the it is suggested by Statutory Auditor in their report of AFS of the ULB.

However the closing Balance of Stores of the ULB as on 31.03.2015 are as follows:

Stores Items	Code	Opening Balance as on 01.04.15	Purchases during the period	Issued during the year	Closing Balance as on 31.03.2016
ENGINEERING STORE	4301002	nil	-	-	nil
MEDICAL STORE	4301004	nil	78,656.00	78,656.00	nil
HEALTH STORE	4301005	nil	-	-	nil
STATIONARY STORE	4301006	nil	1,40,529.00	1,40,529.00	nil
SANITARY AND CONSERVANCY STORE	4301010	nil	84,000.00	84,000.00	nil
WATER SUPPLY STORE	4301011	nil	-	-	nil
ELECTRICITY STORE	4301012	nil	-	-	nil
Total (₹)		nil	3,03,185.00	3,03,185.00	nil

Audit Observation:

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

It is also seen that physical verification of the stores item is not done by the ULB.



ULB's Replies to Stores

ULB could not provide any reply in this respect.

Auditor's Suggestion for improvement of stores:

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

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

Like earlier year during the course of our audit it was seen that there advance registers have not been maintained by ULB. We could not verify the total Advance as on 31.03.2016.

ULB's Replies to unadjusted Advance:

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

Auditor's recommendation on Loans & Advance:

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

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

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

D5.2. Reconciliation of Investment other fund:

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

Treasury GPF (4218005)

Particulars	For the Year 2015-16
Opening Balance of Investment	73,38,255.00
Add : Addition during the year plus interest Earned during the year	18,08,427.00
Total	91,46,682.00
Less: Matured During the year	15,09,202.00
Closing Balance of Investment	76,37,480.00

**D6. Loan (Secured/ Uncured Loan)**

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

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

Year	Items	Budgeted expenditure	Actual Expenditure	Saving (+) / Excess(-)
2015-16	Revenue (excluding Depreciation)	5.50	4.52	(-) 0.98
	Capital Expenditure	14.76	7.86	

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

Year	Items	Budgeted Receipts	Actual Receipts	Deviation
2015-16	Own Source	02.26	02.54	(+) 0.28
	Government Grant (State / Central) plus Assigned Revenue	20.22	15.59	(-) 4.63

F. Status of maintenance of Fixed Asset Registers:**Auditors Observation on the on the (Capital Expenditure / Fixed Assets).**

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

We have also verified the total additions to fixed asset in form of Land, Immovable Movable and Movable Property during the year 2015-16 as per following table:

Name of Assets	OUT of Grant Fund (₹)	OUT of Municipal Fund (₹)	Total (₹)
Land			
Buildings	129,23,530.00	-	129,23,530.00
Statues and valuable works of art and Antiquities			-
Parks and Playgrounds			-
Roads and Bridges			-
Concreat Road	124,56,852.00		124,56,852.00
Bitumin Road	81,54,780.00		81,54,780.00
Road & Pavement Others	93,84,830.00		93,84,830.00
BRIDGE			-
CULVERT	32,16,588.00		32,16,588.00
Guard wall	26,52,350.00		26,52,350.00
Sewerage and drainage			-
Strom water Drain			-
Drain-Open	25,67,420.00		25,67,420.00
Drain -Close	121,56,980.00		121,56,980.00
Water ways			-



WATER Pipelines	62,56,840.00		62,56,840.00
Deep Tube Well	28,64,720.00		28,64,720.00
Water Tank			-
Bore well			-
Reserver			-
Sinking & Resinking of Tubewell			-
MOVABLE ASSETS			-
Furniture & Fittings	4,89,320.00		4,89,320.00
Electrical Appliances	26,43,760.00		26,43,760.00
Transformar			-
VEHICLE	93,510.00		93,510.00
PLANT & MACHINERY			-
Office & Other EQ	27,86,520.00		27,86,520.00
Other Assets			-
Total	786,48,000.00	-	786,48,000.00

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

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

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

Sl. No.	Accounting Code	Name of the Grant	As per Accounting Software Register (□.)	As per Appropriation Register (□.)	Remarks (if Any)
1	3201004	IGNOAPS Grant	135,47,000.00	135,47,000.00	
2	3203001	IGNWPS Grant	154,09,800.00	154,09,800.00	
3	3203001	IGNDPS Grant	15,32,400.00	15,32,400.00	
4	3201006	NFBS Grant	24,80,000.00	24,80,000.00	
5	3203001	C.B.P.H.C.S Grant	7,05,300.00	7,05,300.00	
6	3203001	Urban RCH Grant	2,88,000.00	2,88,000.00	
7	3408003	Student Grant for Economically Weaker Section	49,950.00	49,950.00	
8	341101	M.P.LAD Grant	49,17,500.00	49,17,500.00	
9	3201007	UIDSSMT Grant	300,00,000.00	300,00,000.00	
10	3201016	IHSDP Grant	13,02,857.00	13,02,857.00	
11	3202011	Fixed Grant	50,87,000.00	50,87,000.00	
12	3202001	Fixed Grant Salary	76,91,724.00	76,91,724.00	
13	3202002	D A Grant	58,44,885.00	58,44,885.00	
14	3202001	Bonus	95,820.00	95,820.00	
15	3202004	Pension Relief Grant	12,50,868.00	12,50,868.00	
16	3202006	Water Supply (Spot Sources) Grant	32,00,000.00	32,00,000.00	
17	3202006	DMA Grant	210,68,000.00	210,68,000.00	



18	3202007	SFC Grant	42,27,500.00	42,27,500.00	
19	3202009	BMS Grant	45,01,000.00	45,01,000.00	
20	3201014	BRGF Grant	18,135.00	18,135.00	
21	3202012	Housing for the Urban Poor	32,06,000.00	32,06,000.00	
22	3201022	Housing for All (HFA)	71,70,000.00	71,70,000.00	
23	3201024	Swachh Bharat Mission	7,11,967.00	7,11,967.00	
24	1201001	Entertainment Tax	20,85,000.00	20,85,000.00	
25	1201004	TPC Grant	3,57,814.00	3,57,814.00	
26	1201003	Tax on Vehicle Grant	7,87,952.00	7,87,952.00	
27	3202006	WBUES Grant	91,98,000.00	91,98,000.00	
28	1601017	Miscellaneous Programme Grant	50,000.00	50,000.00	
29	1601011	Census Grant	30,967.00	30,967.00	
30	3201026	14th FC Grant	90,05,000.00	90,05,000.00	
		Total	1558,20,439.00	1558,20,439.00	



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 2015-16 from the Cash Book, Receipts & payment Accounts, Annual Budget and various Appropriation Registers (of Grants and contributions for specific purpose), measurement book, scheme Register

Current Year Income (Revenue & Capital)

SL NO	HEAD OF INCOME	AMOUNT (Rs.)	Remarks
A	Revenue Receipts (1+2+3)	987,00,181.00	As per Annexure -1
1	Own source Revenue(x+y)	214,48,000.00	
x	Tax Revenue	146,04,000.00	
i)	Property tax	37,20,000.00	
ii)	Other tax (levied and collected by municipal body)	108,84,000.00	
y	Non Tax Revenue	68,44,000.00	
i)	Fees & fines	25,16,000.00	
ii)	User Charges	32,74,000.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	10,54,000.00	
	Total Own Source Revenue (x+y)	214,48,000.00	
2	Other Revenue Receipts	67,24,681.00	As per Annexure -1
i)	Income from interest/investments	27,23,681.00	
ii)	Other Revenue income	40,01,000.00	
	Total of Other Revenue Receipts	67,24,681.00	
3	Transfer Grant & Assigned Revenue	705,27,500.00	As per Annexure -1
i)	State Assigned Revenue	32,31,000.00	
ii)	State Finance Commission (SFC) Grants/Devolution	42,27,500.00	
iii)	Octroi compensation		
iv)	Other State Government Transfers	209,64,000.00	
v)	Central Finance Commission (CFC) Grant	90,05,000.00	
vi)	Other Central Government Transfers	329,69,000.00	
vii)	Others	1,31,000.00	
B	Capital Receipts	852,94,000.00	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.)	411,73,000.00	
	Central Capital Account Grant (under Central Schemes etc.)	392,03,000.00	
	Other Capital Receipts	49,18,000.00	
	Total of Capital Receipts	852,94,000.00	
	Total Receipts of the ULB for the year 2015-16 (A+B)	1839,94,181.00	



[Handwritten Signature]

ii) Current year Expenditure (Revenue & Capital)

Sl.No	HEAD OF EXPENDITURE	Amount (Rs)	Remarks
	Revenue Expenditure (A)	452,16,000.00	As per Annexure -2
i)	Establishment Expenditure	401,74,000.00	
ii)	Operation and Maintenance	42,39,000.00	
iii)	Interest on Loan paid during the year		
iv)	Any other revenue expenditure not covered under i), ii) & iii)	8,03,000.00	
	Total revenue expenditure	452,16,000.00	
	Capital Expenditure (B)	786,48,000.00	As per Annexure -2
i)	All developmental works under Central/State specific schemes	786,48,000.00	
ii)	Loan Repayments (Principal Amount)		
iii)	Other Capital expenditure	-	
	Total Capital Expenditure	786,48,000.00	
	Total Expenditure [A+B]	1238,64,000.00	

We must be thankful to the designated officers as well as staffs of concerned departments of Sainthia Municipality for their active cooperation to carry out the job to the extent of our satisfaction. Without their active cooperation it would not have been possible for us to complete the work.

Place: Kolkata

Dated: 23rd May, 2017

For: S.K. Paul & Co.

Chartered Accountants



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

Saithia Municipality

Annexure-1

A	Revenue Receipts (1+2+3)		
Code (if AFS is completed)	Property Tax	2015-16 (Actuals)	AMOUNT (Rs)
1	Revenue Receipts (1+2+3)		
a) i)	Collection of Property tax :		
431	Against Arrear Demand	22,32,000.00	
431	Against Current Demand	14,88,000.00	
		37,20,000.00	37,20,000.00
	other Tax (If any)	2015-16 (Actuals)	
a) ii)	Collection of other tax :		
431	Against Arrear Demand		
431	Against Current Demand		
11010	<i>Pilgrimage tax</i>		
11011	<i>Advertisement tax</i>	60,82,000.00	
11012	<i>Octroi and toll</i>	48,02,000.00	
		1,08,84,000.00	1,08,84,000.00
Code (if AFS is completed)	Non-tax revenue (levied and collected by municipal body)	2015-16 (Actuals)	
i)	Fees & fines		
14010	Empanelment and Registration	6,29,000.00	
14011	Licensing Fees	4,19,330.00	
14012	Fees for Grant of Permit	5,12,200.00	
14013	Fees for Certificate or Extract	38,200.00	
14014	Development Charges	5,60,770.00	
14015	Regularization Fees	2,10,000.00	
14020	Penalties and Fines	25,980.00	
14040	Other Fees	1,20,520.00	
14060	Entry Fees		
		25,16,000.00	25,16,000.00
ii)	User Charges		
14050	User Charges	16,37,000.00	
14070	<i>Service/Administrative Charges</i>	13,09,545.00	
14080	Other Charges	3,27,455.00	
		32,74,000.00	32,74,000.00
iii)	Other non-tax revenue (levied and collected by municipal body)	2015-16 (Actuals)	
13010	<i>Rent From Civic Amenities</i>	2,95,620.00	
13020	<i>Rent from office Buildings</i>		
13030	<i>Rent from Guest Houses</i>	2,83,230.00	
13040	<i>Rent from lease of Lands</i>		
13080	<i>Other Rents</i>	1,42,000.00	
15010	<i>Sale of Products</i>		
15011	<i>Sale of Forms and Publications</i>	2,93,110.00	
15012	<i>Sale of Stores and Spares</i>		
15030	<i>Sale of Others</i>		
15040	<i>Hire Charges for Vehicles</i>	40,040.00	
		10,54,000.00	10,54,000.00
2	Other Revenue Receipts		



a)	Income from interest/investments		
1701001	Interest from fixed Deposits	2723681	27,23,681.00
b)	Other Income (Revenue recognition of Grants)	2015-16 (Actuals)	
1601017	GRANTS FOR ANY OTHER PURPOSE	40,01,000.00	40,01,000.00
3	Transfer/ Grants/ Assigned Revenue	2015-16 (Actuals)	
a)	State Assigned Revenue		
1201001	Entertainment tax	20,85,000.00	
1201002	Duty on Transfer of Properties		
1201003	Motor vehicle tax	7,87,952.00	
1201004	Taxes on Trades, Professions & Callings	3,57,814.00	
		32,31,000.00	32,31,000.00
b)	State Finance Commission (SFC) Grants/Devolution		
3202007	SFC	42,27,500.00	42,27,500.00
c)	Octroi compensation		
d)	Other State Government Transfers		
3202001	Salary Grant	76,91,724.00	
3202002	D.A. subvention Grant	58,44,885.00	
3202004	Pension relief Grant	12,50,868.00	
3202006	Other Specific Purpose Grants	10,89,523.00	
3202011	Fixed Grant	50,87,000.00	
		2,09,64,000.00	2,09,64,000.00
e)	Central Finance Commission (CFC) Grant		
3201015	13th FC		
3201026	14th FC	90,05,000.00	
		90,05,000.00	90,05,000.00
f)	Other Central Government Transfers	2015-16 (Actuals)	
3201004	NOAPS	1,35,47,000.00	
3201005	BMS	45,01,000.00	
3201006	NFBS	24,80,000.00	
3201010	IGNDPS	15,32,400.00	
3201011	SSK	7,05,300.00	
3201012	Mid-day Meal	1,02,03,300.00	
3201024	SWM		
3201027	NFSA		
		3,29,69,000.00	3,29,69,000.00
g)	Other Income	2015-16 (Actuals)	
	IF any	1,31,000.00	1,31,000.00
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.)	2015-16 (Actuals)	
3202012	Scheme of Housing For The Urban Poor	32,06,000.00	
3202015	Green City Mission Grant		



3202016	Karmatirth Grant		
3202009	BMS		
3202006	Other Specific Purpose Grants	2,87,69,000.00	
3202008	Urban Wage Employment Generation	91,98,000.00	
		4,11,73,000.00	4,11,73,000.00
4	Central Capital Account Grant (under Central Schemes etc.)	2015-16 (Actuals)	
3201003	NSDP Grant		
	BMS		
	Other Central Government Grants	3,00,18,176.00	
	HOUSING FOR ALL (HFA) (URBAN)	71,70,000.00	
	SWACHH BHARAT MISSION (SBM)	7,11,967.00	
	Integrated Housing and Slum Development Project (IHSDP)	13,02,857.00	
		3,92,03,000.00	3,92,03,000.00
5	Other Capital Receipts	2015-16 (Actuals)	
	MP & BEUP LAD	49,18,000.00	
		49,18,000.00	49,18,000.00
	TOTAL RECEIPT 2015-16		18,39,94,181.00



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)	AMOUNT (₹)
21010	<i>Salaries, Wages and Bonus</i>	2,81,21,800.00	
21020	<i>Benefits and Allowances</i>	40,17,400.00	
21030	<i>Pension</i>	44,63,777.78	
21040	<i>Other Terminal and Retirement Benefits</i>	35,71,022.22	
		4,01,74,000.00	4,01,74,000.00
220	<i>Administrative Expenses</i>		

1.2	Operation and Maintenance (O&M)	
Code (if AFS is completed)	Operation and Maintenance	2015-16 (Actuals)
23010	<i>Power and Fuel</i>	2,65,300.00
23020	<i>Bulk Purchases</i>	
23030	<i>Consumption of Stores</i>	3,03,185.00
23040	<i>Hire-Charges</i>	28,540.00
23041	<i>Repair and Maintenance-Statues and Heritage Assets</i>	
23050	<i>Repair and Maintenance -Infrastructure Assets</i>	1,68,730.00
23051	<i>Repair and Maintenance -Civic Amenities</i>	23,46,210.00
23052	<i>Repair and Maintenance -Buildings</i>	8,76,360.00
23053	<i>Repair and Maintenance -Vehicles</i>	43,200.00
23059	<i>Repair and Maintenance -Others</i>	1,57,905.00
23080	<i>Other operating and Maintenance expenses</i>	49,570.00
		42,39,000.00

42,39,000.00

1.3	Loan repayment (Interest payments)	
Code (if AFS is completed)	Interest and Finance Charges	2015-16 (Actuals)
24010	<i>Interest on Loans from the Central Government</i>	
24020	<i>Interest on Loans from the State Government</i>	
24030	<i>Interest on Loans from the Government Bodies and associations</i>	
24040	<i>Interest on Loans from International Agencies</i>	
24050	<i>Interest on Loans from Banks and other Financial Institutions</i>	
24060	<i>Other Interest</i>	
24070	<i>Bank Charges</i>	



24080	Other Finance Expenses	
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1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest)	2015-16 (Actuals)
2502001	Expenditure on Welfare of Women	
2502002	Expenditure on Welfare of Children	
2502003	Expenditure on Welfare of Aged	
2502004	Expenditure on Welfare of Handicapped	
2502005	Expenditure on Welfare of SC/ST/OBC	
2502006	Welfare Expenditure for Minority Group	
2502007	Welfare Expenditure for Adolescent	
2502008	Welfare Expenditure for Youth	
2502009	Incentive to agency working for the welfare of the poor	
2502010	Literal and visual documentation for welfare of the poor	
2502011	Expenditure in connection with Flood Relief	
2502012	Miscellaneous Programme Expenses	8,03,000.00
2502013	Scholarships and Stipends	
2502014	Matching grant	
2502015	Miscellaneous Expenditure against donation of Assets/Funds	
2502016	Expenditure in connection with Somobyathi	
2502017	Expenditure in connection with Swasthya Sathi	

8,03,000.00

8,03,000.00

TOTAL REVENUE EXPENDITURE

4,52,16,000.00

2	Capital Expenditure	7,86,48,000.00	7,86,48,000.00
2.1	All developmental works under Central/State specific schemes		
41010 to 41080	All Assets created out of Grant	7,86,48,000.00	
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)

12,38,64,000.00

