



S. K. PAUL & CO.

Chartered Accountants

To
The Chairman
Ashokenagar-Kalyangarh Municipality

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

Ref: Your Appointment Letter Vide Memo No.AKM/1143A/Appointment 17-18 dated
17.06.2017

Sir,

In terms of your above appointment letter vide Memo No.AKM/1143A/Appointment 17-18 dated 17.06.2017 related to Internal Audit of Ashokenagar-Kalyangarh 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 Ashokenagar- Kalyangarh Municipality for the year 2015-16.

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

Thanking you,

Yours faithfully,

For S K Paul & Co.
Chartered Accountants


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



A. GENERAL ORGANISATIONAL INFORMATION

Name of the ULB : **ASHOKENAGAR-KALYANGARH MUNICIPALITY**

No. Of Wards of the ULB : **19**

Name the Chairman FY 2015-16 : **Sri. Prabodh Sarkar.**

Name of the Vice Chairman:

1) During FY under Audit : **Sri. Samir Dutta**

2) Present Vice Chairman : **Sri. Samir Dutta**

Name of the Executive Officer:

1) During FY under Audit : **Sri. Pravat Kumar Biswas**

2) Present Executive Officer : **Sri. Pravat Kumar Biswas**

Name of the Finance Officer:

1) During FY under Audit : **Nil**

2) Present Finance Officer : **Sri. Debabrata Patra**

Address of the ULB : **Ashokenagar-Kalyangarh ,North 24 Pgs,
Pin- 743222.**

Audit Period : **From 01.04.2015 to 31.03.2016**

Name of incumbent in-charge of Accounts : **Sri Jiban Krisna Das.**



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: 2015-16.**
- b. Audit Period up to which Broad Sheet Reply to the Inspection Report of Examiners of Local Accounts: 2015-16.**

C3 Internal Audit:

Internal Audit for the period 2015-16 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 Dhupguri Municipality also receives grant from Central Government as State Government. Government Funds are sent to Treasury Account L/F account of Dhupguri Municipality.

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

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



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

SL. No	Bank Name	Account Number	Purpose	Closing Balance as on 31.03.16
1	S.B.I. Ashokenagar	11350282449	General Account	8,28,851.18
2	S.B.I. Ashokenagar	11350281900/100	MLCP	49,731.93
3	S.B.I. Ashokenagar	11350281897	SJSRY Revolving Fund	59,94,717.80
4	U.B.I. Ashokenagar	1519010103817	I.H.S.D.P.	17,436.00
5	U.B.I. Ashokenagar	1519010101482	General Fund	19,18,524.00
6	U.B.I. Ashokenagar	1519010103000	KUSP	3,63,109.00
7	U.B.I. Ashokenagar	1519010103136	CBPHC	50,92,883.00
8	U.B.I. Ashokenagar	1519050010011	General Fund	2,15,379.50
9	U.B.I. Ashokenagar	1519010101479	Ropeway	19,84,917.00
10	U.B.I. Habra	0130011583795	I.H.S.D.P.	60,29,560.50
11	U.B.I. Habra	0130011810999	14 FC	138,36,749.50
12	U.B.I. Habra	01300612572	AMRUT	1106,21,550.00
13	UNION BANK	745502010001636	HFA	399,75,000.00
14	UNION BANK	745502010001645	General Fund	171,85,818.00
15	UNION BANK	745502010001280	NUHM	4,04,683.00
16	UNION BANK	745502010001281	NULM	14,73,335.00
17	UNION BANK	7455010100050086	General Fund	-
18	Allahabad. Ask.	20580578365/6059	Salary Account	53,72,264.75
19	Allahabad. Ask.	20580504483/CA/68	NSAP	149,77,965.50
20	U.C.O. Ask.	02790100013425	Eye Unit	2,69,230.72
21	S.G.B. Ask.	5549010004039/5356	General Fund	3,413.00
22	S.G.B. Ask.	5549010001895/2729	General Fund	9,38,961.00
23	S.G.B. Ask.	5549010000105/02	General Fund	51,522.00
24	Axis. Habra	238010200007177	General Fund	-
25	UCO Ask.	C/A726/02790200001233	Seba Sadan Account	7,44,365.88
26	Panjab National Bank	4206000100258794	General Fund	-
27	H.D.F.C. Habra	06381450000218	Mid-day-Meal	295,85,268.39
28	H.D.F.C. Habra	06381450000304	13th FC	8,826.84
29	H.D.F.C. Habra	50200007823342	N.S.A.P.	3,38,813.28
30	Axis. Ashokenagar	914020049224762	General Fund	65,55,060.23
31	Axis. Ashokenagar	916010005071921	SBM	18,59,184.00
32	TREASURY	8448	Various Grants	824,67,476.00



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 including Treasury Accounts. No bank Account is un-reconciled during the year 2015-16.

Observation on cheques & Money Receipts:

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

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

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

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

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

However, The Arrear demand on Property tax was Rs. **141,57,126.00** and the current demand on property tax for the FY 2015-16 was Rs. **52,64,283.00** The total collection from Property tax during the FY 2015-16 was Rs **40,66,361.00**.

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 October,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 31.03.2016 are as follows:



Stores Items	Code	Opening Balance as on 01.04.15	Purchases during the period	Issued during the year	Closing Balance as on 31.03.2016
ENGINEERING STORE	4301002	54,940.00	2,95,834.00	2,86,394.00	64,380.00
MEDICAL STORE	4301004	nil	-	-	nil
HEALTH STORE	4301005	nil	-	-	nil
STATIONARY STORE	4301006	nil	-	-	nil
SANITARY AND CONSERVANCY STORE	4301010	2,554.00	45,600.00	45,751.00	2,403.00
WATER SUPPLY STORE	4301011	8,26,673.00	15,90,230.00	16,36,720.00	7,80,183.00
ELECTRICITY STORE	4301012	21,06,133.00	8,90,743.00	21,97,099.00	7,99,777.00
Total (Rs.)		29,90,300.00	28,22,407.00	41,65,964.00	16,46,743.00

Audit Observation:

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

ULB's Replies to Stores

ULB could not provide any reply in this respect.

Auditor's Suggestion for improvement of stores:

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

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

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

ULB's Replies to unadjusted Advance:

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

Auditor's recommendation on Loans & Advance:

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



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

Investment own fund (other Investment [4208001])

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

D5.2. Reconciliation of Investment other fund:

The investment other fund is kept in the accounting code 4218005. The following is reconciliation of Investment other fund as per accounting software. The ULB is presently in the process of updation of manual name wise Employee PF register. Thus we could not compare the balance of Provident fund as per accounting software and Manual Provident fund register for the employee. However, the present position of the Provident fund as on 31.03.2016 is as follows:

Treasury GPF (4218005)

Particulars	For the Year 2015-16
Opening Balance of Investment	30,33,573.00
Add: Addition during the year plus Interest Earned during the year	9,43,947.00
Total	39,77,520.00
Less: Matured During the year	70,261.00
Closing Balance of Investment	39,07,259.00

D6. Loan (Secured/ Uncured Loan)

During the course our audit of 2015-16 we could identify any secured or unsecured loan as taken by ULB during the financial year 2015-16.

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

Amount (Rs in Crores)

Year	Items	Budgeted expenditure	Actual Expenditure	Saving (+) / Excess(-)
2015-16	Revenue (excluding Depreciation)	23.61	12.09	11.52
	Capital Expenditure	34.37	10.84	23.53

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

Year	Items	Budgeted Receipts	Actual Receipts	Deviation
2015-16	Own Source	25.15	02.54	(-) 22.61
	Government Grant (State / Central) plus Assigned Revenue	22.81	35.52	(+) 12.71



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 (Rs..)	OUT of Municipal Fund (Rs..)	Total (Rs..)
Land			
Buildings	234,23,279.00		234,23,279.00
Statues and valuable works of art and Antiquities			-
Parks and Playgrounds	24,10,031.00		24,10,031.00
Roads and Bridges			-
Concrete Road	411,09,503.00		411,09,503.00
Bitumin Road	62,26,110.00		62,26,110.00
Road & Pavement Others			-
BRIDGE			-
CULVERT			-
Guard wall			-
Sewerage and drainage			-
Storm water Drain			-
Drain-Open			-
Drain -Close	142,14,943.00		142,14,943.00
Water ways			-
WATER Pipelines	72,41,737.00		72,41,737.00
Deep Tube Well	29,91,152.00		29,91,152.00
Water Tank			-
Bore well			-
Reservoir			-
Sinking & Re-sinking of Tube well	50,80,159.00		50,80,159.00
MOVABLE ASSETS			-
Furniture & Fittings	1,65,400.00		1,65,400.00
Electrical Appliances	11,10,214.00		11,10,214.00
Transformer			-
VEHICLE	17,00,438.00		17,00,438.00
PLANT & MACHINERY	25,30,254.00		25,30,254.00
Office & Other EQ	2,30,961.00		2,30,961.00
Other Assets			-
TOTAL	1084,34,171.00	-	1084,34,171.00

**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 (Rs.)	As per Appropriation Register (Rs.)
1	3201004	NSAP	409,00,800.00	
2	3201005	MID DAY MEAL	107,94,019.00	
3	3201006	NFBS		
4	3201010	SJSRY		
5	3201011	SSK		
6	3201024	Swachh Bharat Mission	122,49,474.00	
7	3202007	SFC	86,61,500.00	
8	3201014	Other Central Government Grants		
9	3201015	FLOOD CONTROL/ CALAMITY RELIEF FUND	150,00,000.00	
	3201026	14th FINANCE COMMISSION GRANT	184,49,000.00	
10	3201019	NATIONAL URBAN LIVELIHOOD MISSION (NULM)	11,57,585.00	
11	3201020	NATIONAL URBAN HEALTH MISSION (NUHM)		
12	3202001	Salary Grant	176,76,600.00	
13	3202002	D.A. subvention Grant	129,93,683.00	
14	3202004	Pension relief Grant		
15	3202006	Other Specific Purpose Grants	51,31,304.00	
16	3202007	Housing For All	399,74,000.00	
17	3202011	Fixed Grant		
18	3202008	Urban wage Employment Generation	94,23,000.00	
19	3202013	Somobyathi		
20	3202012	AMRUT	1056,52,000.00	
21	3203001	Water Supply Fund	14,00,000.00	
22	3201017	BUILDING /ROAD CONST.	192,38,846.00	
23	3411001	MP & BEUP LAD	47,72,312.00	
	TOTAL		3234,74,123.00	



H. Current Year Income & Expenditure :

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

i) Current Year Income (Revenue & Capital)

SI No	HEAD OF INCOME	Amount (Rs.)	Remarks
A	Revenue Receipts (1+2+3)	1277,92,165.17	As per Annexure -1
1	Own source Revenue(x+y)	254,44,979.17	
x	Tax Revenue	55,04,214.17	
i)	Property tax	50,30,434.17	
ii)	Other tax (levied and collected by municipal body)	4,73,780.00	
y	Non Tax Revenue	199,40,765.00	
i)	Fees & fines	65,21,673.00	
ii)	User Charges	89,97,028.00	
iii)	Other non-tax revenue (levied and collected by municipal body)	44,22,064.00	
	Total Own Source Revenue (x+y)	254,44,979.17	
2	Other Revenue Receipts	-	As per Annexure -1
i)	Income from interest/investments		
ii)	Other Revenue income		
	Total of Other Revenue Receipts	-	
3	Transfer Grant & Assigned Revenue	1023,47,186.00	As per Annexure -1
i)	State Assigned Revenue	56,42,000.00	
ii)	State Finance Commission (SFC) Grants/Devolution	86,61,500.00	
iii)	Octroi compensation		
iv)	Other State Government Transfers	588,00,667.00	
v)	Central Finance Commission (CFC) Grant	184,49,000.00	
vi)	Other Central Government Transfers	107,94,019.00	
vii)	Others		
B	Capital Receipts	2528,19,932.00	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.)	197,72,312.00	
	Central Capital Account Grant (under Central Schemes etc.)	2330,47,620.00	
	Other Capital Receipts		
	Total of Capital Receipts	2528,19,932.00	
	Total Receipts of the ULB for the year 2015-16 (A+B)	3806,12,097.17	



ii) Current year Expenditure (Revenue & Capital)

Sl.No	HEAD OF EXPENDITURE	Amount (Rs.)	Remarks
	Revenue Expenditure (A)	1209,33,682.00	As per Annexure -2
i)	Establishment Expenditure	750,92,591.00	
ii)	Operation and Maintenance	136,56,714.00	
iii)	Interest on Loan paid during the year		
iv)	Any other revenue expenditure not covered under i), ii) & iii)	321,84,377.00	
	Total Revenue Expenditure	1209,33,682.00	
	Capital Expenditure (B)	1084,34,171.00	As per Annexure -2
i)	All developmental works under Central/State specific schemes	1084,34,171.00	
ii)	Loan Repayments (Principal Amount)		
iii)	Other Capital expenditure	-	
	Total Capital Expenditure	1084,34,171.00	
	Total Expenditure [A+B]	2293,67,853.00	

We must be thankful to the designated officers as well as staffs of concerned departments of Ashokenagar-Kalyangarh 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: 12th July, 2017



For: S.K. Paul & Co.

Chartered Accountants

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

Ashokenagar-Kalyangarh MUNICIPALITY			
Annexure 1 : Details of Expenditure 2015-16			
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	28,44,297.88	
431	Against Current Demand	21,86,136.29	
		50,30,434.17	50,30,434.17
	other Tax (If any)	2015-16 (Actuals)	
a) ii)	Collection of other tax :		
431	Against Arrear Demand		
431	Against Current Demand		
11010	Pilgrimage tax		
11011	Advertisement tax	2,27,202.00	
11012	Octroi and toll	2,46,578.00	
		4,73,780.00	4,73,780.00
Code (if AFS is completed)	Non-tax revenue (levied and collected by municipal body)	2015-16 (Actuals)	
i)	Fees & fines		
14010	Empanelment and Registration Charges	45,000.00	
14011	Licensing Fees	16,05,729.00	
14012	Fees for Grant of Permit		
14013	Fees for Certificate or Extract	13,680.00	
14014	Development Charges	38,74,681.00	
14015	Regularization Fees		
14020	Penalties and Fines		
14040	Other Fees	9,82,583.00	
14060	Entry Fees	1,00,97,707.00	
		65,21,673.00	65,21,673.00
ii)	User Charges		
14050	User Charges	61,95,816.00	
14070	Service/Administrative Charges	70,103.00	
14080	Other Charges	2731109	
		89,97,028.00	89,97,028.00
iii)	Other non-tax revenue (levied and collected by municipal body)	2015-16 (Actuals)	
13010	Rent From Civic Amenities	5,49,017.00	
13020	Rent from office Buildings	13,02,907.00	
13030	Rent from Guest Houses	1,48,385.00	
13040	Rent from lease of Lands		
13080	Other Rents		
15010	Sale of Products	2,85,080.00	
15011	Sale of Forms and Publications	1,02,300.00	
15012	Sale of Stores and Spares		
15030	Sale of Others	3,99,950.00	
15040	Hire Charges for Vehicles	16,34,425.00	
		44,22,064.00	44,22,064.00



2	Other Revenue Receipts		
a)	Income from interest/investments		
1701001	Interest from fixed Deposits		
1701002	Interest on Government deposits		
1701003	Interest on Post office deposits		
3	Transfer/ Grants/ Assigned Revenue	2015-16 (Actuals)	
a)	State Assigned Revenue		
1201001	Entertainment tax	56,42,000.00	
1201002	Duty on Transfer of Properties		
1201003	Motor vehicle tax		
1201004	Taxes on Trades, Professions & Callings	56,42,000.00	56,42,000.00
b)	State Finance Commission (SFC) Grants/Devolution		
3202007	SFC	86,61,500.00	86,61,500.00
c)	Octroi compensation		
d)	Other State Government Transfers		
3202001	Salary Grant	1,76,76,600.00	
3202002	D.A. subvention Grant	1,29,93,683.00	
3202003	A.D.A. Subvention Grant		
3202004	Pension relief Grant		
3202005	Revenue Deficit Grant		
3202006	Other Specific Purpose Grants	48,85,384.00	
3202011	Food Grant	1,38,22,000.00	
3202008	Urban Wage-Employment Generation	94,23,000.00	
3202010	Water Logging / Road Repair		
3202013	Somabyathi		
3202014	Swasthya Sathi		
3202017	Assistant to weaker section	5,88,00,667.00	5,88,00,667.00
e)	Central Finance Commission (CFC) Grant		
3201015	13th FC		
3201026	14th FC	1,84,49,000.00	
		1,84,49,000.00	1,84,49,000.00
f)	Other Central Government Transfers	2015-16 (Actuals)	
3201004	NOAPS		
3201006	NFBS		
3201011	SSK		
3201012	Mid-day Meal	1,07,94,019.00	
3201024	Svechin Bharti Mission		
3201027	NFSA	1,07,94,019.00	1,07,94,019.00
g)	Other Income	2015-16 (Actuals)	
	IF any		
B)	Capital Receipts		
1	Sale of Municipal Land		
2	Loans (from State Govt. or Banks etc.)		
330	Loans from Central Government (if Any)		
331	Loans from State Government (if Any)		
	Other Loans (if Any)		0



3	State Capital Account Grant (under State Schemes etc.)	2015-16 (Actuals)	
3202012	Scheme of Housing For The Urban Poor		
3202015	Green City Mission Grant		
3202016	Karmatirth Grant		
3202009	BMS		
3202006	Other Specific Purpose Grants	1,50,00,000.00	
	MP & BEUP LAD	47,72,312.00	
		1,97,72,312.00	1,97,72,312.00
4	Central Capital Account Grant (under Central Schemes etc.)	2015-16 (Actuals)	
3201003	NSDP Grant		
	BMS		
	Other Central Government Grants	7,00,95,566.00	
	NATIONAL URBAN LIVELIHOOD MISSION (NULM)	11,57,585.00	
	NATIONAL URBAN HEALTH MISSION (NUHM)	39,18,995.00	
	PRADHAN MANTRI AWAS YOJANA (PMAY)		
	HOUSING FOR ALL (HFA) (URBAN)	3,99,74,000.00	
	ATUL MISSION FOR REJUVENATION AND URBAN TRANSFORMATION (AMRUT)	10,56,52,000.00	
	SWACHH BHARAT MISSION (SBM)	1,22,49,474.00	
	Integrated Housing and Slum Development Project (IHSDP)		
	BADP (Border Area Dev. Project)		
		23,30,47,620.00	23,30,47,620.00
5	Other Capital Receipts	2015-16 (Actuals)	
	Gross Total Income	0	38,06,12,097.17



Ashokenagar-Kalyangarh MUNICIPALITY			
Annexure 2 : Details of Expenditure 2015-16			
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 (Rs)
21010	Salaries, Wages and Bonus	6,62,00,297.00	
21020	Benefits and Allowances	18,24,799.00	
21030	Pension	56,63,163.00	
21040	Other Terminal and Retirement Benefits	14,04,332.00	
		7,50,92,591.00	7,50,92,591.00
1.2	Operation and Maintenance (O&M)		
Code (if AFS is completed)	Operation and Maintenance	2015-16 (Actuals)	
23010	Power and Fuel	62,15,947.00	
23020	Bulk Purchases		
23030	Consumption of Stores	13,18,642.00	
23040	Hire-Charges	6,15,159.00	
23041	Repair and Maintenance-Statues and Heritage Assets		
23050	Repair and Maintenance -Infrastructure Assets	4,72,899.00	
23051	Repair and Maintenance -Civic Amenities	47,03,574.00	
23052	Repair and Maintenance -Buildings		
23053	Repair and Maintenance -Vehicles		
23059	Repair and Maintenance -Others	3,30,493.00	
23080	Other operating and Maintenance expenses		
		1,36,56,714.00	1,36,56,714.00
1.3	Loan repayment (Interest payments)		
Code (if AFS is completed)	Interest and Finance Charges	2015-16 (Actuals)	
24010	Interest on Loans from the Central Government		
24020	Interest on Loans from the State Government		
24040	Interest on Loans from International Agencies		
24050	Interest on Loans from Banks and other Financial Institutions		
24060	Other Interest		
24080	Other Finance Expenses		
		0.00	0.00
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	2015-16 (Actuals)	
2502001	Expenditure on Welfare of Women		
2502002	Expenditure on Welfare of Children	1,95,920.00	
2502003	Expenditure on Welfare of Aged	2,95,32,000.00	
2502005	Expenditure on Welfare of SC/ST/OBC	24,472.00	
2502007	Welfare Expenditure for Adolescent		
2502008	Welfare Expenditure for Youth	1,49,550.00	
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	3,62,724.00	
2502012	Miscellaneous Programme Expenses	19,19,711.00	
		3,21,84,377.00	3,21,84,377.00
2	Capital Expenditure		



2.1	All developmental works under Central/State specific schemes		
41010 to 41080	All Assets created out of Grant	10,84,34,171.00	
		10,84,34,171.00	10,84,34,171.00
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	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		
		0.00	0.00
	Gross Total Expenditure	-	22,93,67,853.00

