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**INDIAN AUDIT AND ACCOUNTS DEPARTMENT**

**O/o PRINCIPAL ACCOUNTANT GENERAL**

**(GENERAL & SOCIAL SECTOR AUDIT), W.B.**

**LOCAL AUDIT DEPARTMENT**

No. SS-III/ A/cs Khirpai M (14-15)/18-19/ 2170

Dated: 17.07.2018

To  
The Chairman,  
Khirpai Municipality,  
Post- Khirpai  
Paschim Medinipur  
Pin-721 232

**Sub: Audit Report on Annual Financial Statement for the year 2014-15**

Sir,

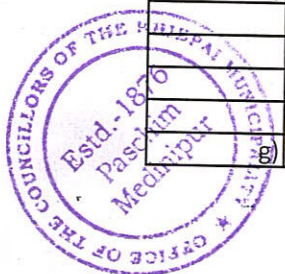
I am forwarding the Audit Reports and detailed comments on the AFS for the year 2014-15 under section 87 of West Bengal Municipal Act 1993 as amended till date and annexure containing specified information as per Sub-Rule 2 of Rule 22 of West Bengal Municipal Finance and Accounting Rules 1999 as amended in January 2007. I draw your kind attention to Section 88 of the Act ibid to place the Audit Report to the Chairman-in-Council to take remedial measures and report to the Director of Local Bodies with intimation to this office.

Yours faithfully,

**Examiner of Local Accounts  
West Bengal**

Enclosure: As stated above

S.NO.	Details	Income Details(Amount to be provided in Rupees ₹)	
		2014-15 (Audited Actuals)	
	<b>Total Receipts(A+B)</b>		<b>68781862.00</b>
<b>A</b>	<b>Revenue receipts(1+2+3)</b>		<b>32391665.00</b>
<b>1</b>	<b>Own Revenue Receipts(a+b)</b>		<b>3438671.00</b>
a)	<b>Tax Revenue (levied and collected b municipal body)</b>		<b>617660.00</b>
i)	Property tax		
ii)	Other tax (levied and collected b municipal body)		
b)	<b>Non-tax revenue (levied and collected b municipal body)</b>		
i)	Fees & fines		929378.00
	FEES FOR GRANT OF PERMIT	323460.00	
	FEES FOR CERTIFICATE OR EXTRACT	213510.00	
	OTHER FEES	392408.00	
ii)	<b>User Charges</b>		<b>454190.00</b>
	EMPANELMENT AND REGISTRATION CHARGES	98500.00	
	DEVELOPMENT CHARGES	200.00	
	USER CHARGES	355490.00	
iii)	<b>Other non-tax revenue (levied and collected b municipal body)</b>		<b>1437443.00</b>
	RENT FROM CIVIC AMENITIES	198308.00	
	RENT FROM OFFICE BUILDINGS	148442.00	
	OTHER RENTS	623636.00	
	SALE OF PRODUCTS	47000.00	
	SALE OF FORMS AND PUBLICATIONS	270300.00	
	SALE OF STORES AND SPARES	10000.00	
	HIRE CHARGES FOR VEHICLES	131957.00	
	HIRE CHARGES ON EQUIPMENTS	500.00	
	MISCELLANEOUS INCOME	7300.00	
<b>2</b>	<b>Other Revenue Receipts</b>		<b>2586066.00</b>
a)	Income from interest/investments		
	Bank	2586066.00	
b)	Other Revenue income	0.00	
<b>3</b>	<b>Transfer/Grants/Assigned Revenues</b>		<b>26366928.00</b>
a)	<b>State Assigned Revenue</b>		<b>759647.00</b>
	Entertainment Tax	510000.00	
	Trade tax	249647.00	
b)	State Finance Commission(SFC) Grant/Devolution		2677000.00
c)	Otroi compensation		0.00
d)	<b>Other State Government Transfers</b>		<b>7949002.00</b>
	Sisu Siksha Prakalpa (SSK)	1085400.00	
	Pension	315829.00	
	Salary	6547773.00	
e)	Central Finance Commission (CFC)		4173224.00
f)	<b>Other Central Government Transfers</b>		<b>10808055.00</b>
	CBPHC	824000.00	
	NSAP	7043573.00	
	Mid-Day Meal	2940482.00	
g)	others		0.00



  
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<b>B</b>	<b>Capital Receipts</b>		<b>36390197.00</b>
1	Sale of Municipal Land		0.00
2	Loans (from State Govt. or Banks etc.)		0.00
3	State Capital Account Grant (under State Schemes etc.)		30558317.00
	Sinking & Re-Sinking of Tubewell	1300000.00	
	Public Works Department-Roads	206817.00	
	Scheme Housing Urban for Poors	2458500.00	
	Basic Minimum Service(BMS)	9881000.00	
	PHE Urban Water Supply	1500000.00	
	Development Programme	15212000.00	
4	Central Capital Account Grant (under State Schemes etc.)		5831880.00
	M.P.LAD	2614103.00	
	ILCS	148000.00	
	SJSRY	2305748.00	
	BRGF	742029.00	
	IHSDP	22000.00	
5	Other capital Receipts		0.00



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S.NO.	Details	Expenditure Details(Amount to be provided in Rupees <del>₹</del> )	
		2014-15 (Audited Actuals)	
	<b>Total Expenditure (1+2)</b>		<b>73392944.42</b>
1	<b>Revenue Expenditure</b>		<b>30321737.08</b>
1.1	<b>Adminstrative Expenses, Establishment and Salaries (All Departments-Regular and contractual Staff)</b>		<b>13076707.00</b>
	SALARIES, WAGES AND BONUS	9686141.00	
	BENEFITS AND ALLOWANCES	270503.00	
	OTHER TERMINAL AND RETIREMENT BENEF	85820.00	
	RENT, RATES AND TAXES	9600.00	
	OFFICE-MAINTENANCE	262733.00	
	COMMUNICATION EXPENSES	136029.00	
	BOOKS AND PERIODICALS	31942.00	
	PRINTING AND STATIONARY	357465.00	
	TRAVELING AND CONVEYANCE	108890.00	
	INSURANCE	6500.00	
	LEGAL EXPENSES	59500.00	
	PROFESSIONAL AND OTHER FEES	45200.00	
	ADVERTISEMENT AND PUBLICITY	503771.00	
	OTHERS	1512613.00	
1.2	<b>Operation and Maintenance (O&amp;M)</b>		<b>6188872.53</b>
	POWER AND FUEL	921038.00	
	CONSUMPTION OF STORES	848573.53	
	HIRE-CHARGES	884132.00	
	REPAIR AND MAINTENANCE -INFRASTRUCT	2114148.00	
	REPAIR AND MAINTENANCE -CIVIC AMENIT	3780.00	
	REPAIR AND MAINTENANCE -BUILDINGS	57757.00	
	REPAIR AND MAINTENANCE -VEHICLES	20130.00	
	REPAIR AND MAINTENANCE -OTHERS	133050.00	
	OTHER OPERATING AND MAINTENANCE EX	1206264.00	
1.3	<b>Loan repayment (Interest payments)</b>		<b>68868.00</b>
1.4	<b>Others (any other revenue expenditure which is not salaries, O&amp;M or Interest Payment)</b>		<b>10987289.55</b>
	EXPENDITURE ON WELFARE OF WOMEN	3272800.00	
	EXPENDITURE ON WELFARE OF CHILDREN	2954719.00	
	EXPENDITURE ON WELFARE OF AGED	2951600.00	
	EXPENDITURE ON WELFARE OF HANDICAPP	185600.00	
	EXPENDITURE ON WELFARE OF SC/ST/OBC	10000.00	
	EXPENDITURE ON WELFARE FOR YOUTH	1381332.00	



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	MISCELLANEOUS PROGRAMME EXPENSES	190835.00	
	BANK CHARGES	13978.55	
	OTHER FINANCE EXPENSES	14425.00	
	OTHER-EXPENSES	12000.00	
2	<b>Capital Expenditure</b>		<b>43071207.34</b>
2.1	<b>All developmental works under Cenctral/state specific schemes</b>		<b>42948152.34</b>
	BUILDING	2438701.00	
	PARKS & PLAY	3090455.00	
	ROADS & BRIDGES	20902133.57	
	SEWRAGES & DRAINS	7064627.77	
	WATER WAYS	2103060.00	
	PUBLIC LIGHTING	105640.00	
	PLANT & MCH	1612000.00	
	VEHICLES	706769.00	
	OFFICES & OTHERS EQ	408501.00	
	ELECTRIC APPLIANCES	463836.00	
	BUILDING FOR POOR	4052429.00	
2.2	<b>Loan repayment (Principal payments)</b>		<b>53573.00</b>
2.3	<b>Other Capital expenditure</b>		<b>69482.00</b>
	ROADS & BRIDGES	5245.00	
	SEWRAGES & DRAINS	13125.00	
	WATER WAYS	18526.00	
	PLANT & MCH	4400.00	
	OFFICES & OTHERS EQ	16000.00	
	ELECTRIC APPLIANCES	10336.00	
	FURNITURE, FIX. ETC.	1850.00	



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