

395 30.7.18

Acct/AFC
Rita Paul
30.07.18.



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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/csPujali M (14-15)/18-19/ 2395
Dated: 26.07.2018

To
The Chairman,
Pujali Municipality,
Kalipur
PO- Purba Nischintapur
Dist-South 24 Parganas
Pin-700138

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

8, KiranSankar Roy Road, G.I. Press Building 2nd Floor, Kolkata-700001

Pujali Municipality

Office of the Councillors

P.O. : P. Nischintapur, P.S. : Budge Budge, Kolkata- 700 138.

Phone : 2482 2267 / 0252 (O) , 2482 0643 (R) , Fax : 033-2482 0252 , 9339641913 (M)

Email : pujalimunicipality@yahoo.co.in Web : www.pujalimunicipality.in

Smt. Rita Pal
Chairperson



Resl : B.C. Pal Road, Kalipur
P. Nischintapur, Pujali,
Kolkata - 700 138

Memo No. : 1188A/R.M/Acct-20/18

Date : 28.9.18

We do hereby certify that the Annual Financial Statement of Pujali Municipality for the Financial Year 2014-2015 has been Audited by ELA. The summary of Income and Expenditure both Capital and Receipts of Pujali Municipality for the Financial Year 2014-2015 is extracted below:-

INCOME		Amt. (Rs. in lakh)	Amt. (Rs. in lakh)	EXPENDITURE		Amt. (Rs. in lakh)	Amt. (Rs. in lakh)
A	Revenue Receipts (1+2+3)		852.30	1	REVENUE EXPENDITURE		751.70
	Own Revenue Receipts (a+b)				1.1. Establishment and Salaries (All Departments-regular and contractual)	284.67	
1			254.93				
110	a) Tax Revenue	212.13		210	Salaries, Wages and Bonus	284.67	
110	i) Property Tax	212.13		230	1.2. Operation and Maintenance (O&M)	361.47	
B	ii) Other tax (levied and collected by municipal body)				1.3. Loan repayment (Interest payments)		
	b) Non-tax revenue (levied and collected by municipal body)	42.80			1.4. Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	105.56	
140	i) FEES & FINES	3.46		220,210	Administrative Expenses ,Pension etc	103.88	
140	ii) User Charges	26.53		240	Interest and Finance Charges	0.10	
	iii) Other non-tax revenue (levied and collected by municipal body)	12.81		250	Programme Expenses	1.58	
130	Rental Income from municipal properties	10.23		2	CAPITAL EXPENDITURE		577.82
150	Sale and Hire Charges	2.58			2.1. All developmental works under Central/State specific schemes	435.66	
171	Interest Earned			410	Fixed assets (BMS,DMA Grant)	435.66	
2	Other Revenue Receipts (3)		8.36		2.2. Loan Repayments (Principal Amount)	0	
171	a) Interest Earned	8.36			2.3. Other Capital expenditure	142.16	
	b) Other revenue income			410	Fixed assets	142.16	
3	Transfers/Grants/Assigned Revenues		589.01	430	Stock-in-hand	0.00	
120	a) State Assigned Revenue	17.72			Total Expenditure (1+2)		1329.52
320	b) State Finance Commission (SFC) Grants/Devolution	0.00					
	c) Octroi compensation	0.00					
320	d) Other State Government Transfers	282.72					

Pujali Municipality

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Email : pujalimunicipality@yahoo.co.in Web. : www.pujalimunicipality.in

Smt. Rita Pal
Chairperson



Resi : B.C. Pal Road, Kalipur
P. Nischintapur, Pujali,
Kolkata - 700 138

Memo No. : *Income*

2014-2015

Expenditure Date :

	1) SALARY GRANT	80.79				
	2) D.A. SUBVENTION GRANT	54.87				
	3) PENSION RELIEF GRANT	1.09				
	4) URBAN WAGE EMPLOYMENT GENERATION	74.98				
	5) S.C/S.T GRANT	0.00				
	6) FIXED GRANT	43.80				
	OTHER SPECIFIC PURPOSE GRANTS	27.18				
320	e) Central Finance Commission (CFC) Grant	99.05				
320	f) Other Central Government Transfers	189.52				
	1) PULSE POLIO	2.57				
	2) MID DAY MEAL	50.07				
	3) NOAPS	35.48				
	4) IPP-VIII / CUDP - III	18.80				
	5) OTHER CENTRAL GOVERNMENT GRANTS	80.81				
	6) SJSRY	1.80				
	FILERIA					
	g) Others	0.00				
B	Capital Receipts		124.01			
	1) Sale of Municipal Land					
	2) Loans (from State Govt. or Banks etc.)					
320	3) State Capital Account Grant (under State Schemes etc.)	86.94				
	BMS					
	DMA	86.94				
	4) Central Capital Account Grant (under Central Schemes etc.)	9.00				
341	5) Other Capital Receipts	28.07				
	Deposits Works :	0.00				
	BEUP Fund					
	MP LAD	28.07				
Total Receipts (A+B)			976.31			

28/9/2018
Executive Officer
Pujali Municipality

2
28/9/18
Finance Officer
Pujali Municipality

Rita Pal
28.09.18.
Chairperson
Pujali Municipality

396 30.7.18

Acct / A/c
Rita Pal
30.07.18



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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/csPujali M (15-16)/18-19/ 2392
Dated: 26.07.2018

To
The Chairman,
Pujali Municipality,
Kalipur
PO- Purba Nischintapur
Dist-South 24 Parganas
Pin-700138

Sub: Audit Report on Annual Financial Statement for the year 2015-16

Sir,

I am forwarding the Audit Reports and detailed comments on the AFS for the year 2015-16 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

8, KiranSankar Roy Road, G.I. Press Building 2nd Floor, Kolkata-700001

Pujali Municipality

Office of the Councillors

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Email. : pujalimunicipality@yahoo.co.in ● Web. : www.pujalimunicipality.in

Smt. Rita Pal
Chairperson



Resi : B.C. Pal Road, Kalipur
P. Nischintapur, Pujali,
Kolkata - 700 138

Memo No. : 1188A/P.M/Acct-20/18

Date : 28.9.18

We do hereby certify that the Annual Financial Statement of Pujali Municipality for the Financial Year 2015-2016 has been Audited by ELA. The summery of Income and Expenditure both Capital and Receipts of Pujali Municipality for the Financial Year 2015-2016 is extracted below:-

INCOME		Amt. (Rs. in lakh)	Amt. (Rs. in lakh)	EXPENDITURE		Amt. (Rs. in lakh)	Amt. (Rs. in lakh)
A	Revenue Receipts (1+2+3)		1338.70	1	REVENUE EXPENDITURE		672.37
	Own Revenue Receipts (a+b)				1.1. Establishment and Salaries (All Departments-regular and contractual)	295.56	
1			401.94				
110	a) Tax Revenue	361.67		210	Salaries, Wages and Bonus	295.56	
110	i) Property Tax	361.67		230	1.2. Operation and Maintenance (O&M)	246.18	
B	ii) Other tax (levied and collected by municipal body)				1.3. Loan repayment (Interest payments)		
	b) Non-tax revenue (levied and collected by municipal body)				1.4. Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)		
		40.27			Administrative Expenses ,Pension etc	125.66	
140	i) FEES & FINES	3.05		220,210	Interest and Finance Charges	0.13	
140	ii) User Charges	25.39		240	Programme Expenses	4.84	
	iii) Other non-tax revenue (levied and collected by municipal body)	11.83		250	CAPITAL EXPENDITURE		350.94
130	Rental Income from municipal properties	8.24		2	2.1. All developmental works under Central/State specific schemes	180.61	
150	Sale and Hire Charges	3.59		410	Fixed assets (BMS,DMA Grant)	180.61	
171	Interest Earned				2.2. Loan Repayments (Principal Amount)	0	
2	Other Revenue Receipts (3)		6.08		2.3. Other Capital expenditure	170.33	
171	a) Interest Earned	6.08		410	Fixed assets	170.33	
	b) Other revenue income			430	Stock-in-hand	0.00	
3	Transfers/Grants/Assigned Revenues		930.68		Total Expenditure (1+2)		1023.31
120	a) State Assigned Revenue	20.86					
320	b) State Finance Commission (SFC) Grants/Devolution	0.00					
	c) Octroi compensation	0.00					
320	d) Other State Government Transfers	190.70					

Pujali Municipality

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Email. : pujalimunicipality@yahoo.co.in • Web. : www.pujalimunicipality.in

Resi : B.C. Pal Road, Kalipur
P. Nischintapur, Pujali,
Kolkata - 700 138

Smt. Rita Pal
Chairperson



Memo No. : Income 2015-2016 Expenditure Date:

	1) SALARY GRANT	83.26			
	2) D.A. SUBVENTION GRANT	64.31			
	3) PENSION RELIEF GRANT	1.00			
	4) URBAN WAGE EMPLOYMENT GENERATION	0.00			
	5) S.C/S.T GRANT	0.00			
	6) FIXED GRANT	42.13			
	OTHER SPECIFIC PURPOSE GRANTS	0.00			
320	e) Central Finance Commission (CFC) Grant	72.79			
320	f) Other Central Government Transfers	646.33			
	1) PULSE POLIO	1.62			
	2) MID DAY MEAL	34.35			
	3) NOAPS	35.48			
	4) IPP-VIII / CUDP - III	24.03			
	5) OTHER CENTRAL GOVERNMENT GRANTS	545.16			
	6) SJSRY	0.00			
	FILERIA				
	g) Others	0.00			
B	Capital Receipts		504.89		
	1) Sale of Municipal Land				
	2) Loans (from State Govt. or Banks etc.)				
	3) State Capital Account Grant (under State Schemes etc.)				
320	BMS		446.30		
	DMA		446.30		
	4) Central Capital Account Grant (under Central Schemes etc.)		16.27		
341	5) Other Capital Receipts		42.32		
	Deposits Works :		42.32		
	BEUP Fund		33.50		
	MP LAD		8.82		
	Total Receipts (A+B)		1843.59		

28/9/2018
Executive Officer
Pujali Municipality

28/9/18
Finance Officer
Pujali Municipality

Rita Pal
28.09.18
Chairperson
Pujali Municipality

Date: 8th September, 2017

The Chairperson,
Pujali Municipality,

Sub: Internal Audit Report for the year 2016-17 of Pujali Municipality

Sir,

With reference to your order no. 189(8)/PM/Acct-II/17 dated 04-07-2017 & 231A(7)/PM/Acct-II/17 dated 12-07-2017 to conduct Internal Audit of Pujali Municipality for the year ended 31st March 2017, we have conducted the audit of the said Municipality.


As this system has been introduced, lot of time has been spent to interact with the staffs and officials of the Municipality. Spot correction has been made wherever necessary and possible. Healthy discussion has been made reviewing the progress of audit in the presence of the officials of the Municipality.

We enclosed herewith our internal audit report for the captioned period of Pujali Municipality for your kind perusal and taking necessary action.

Moreover, we also submit the bill vide invoice no. A/0050/2017-18 dated 8-Sep-2017.

Thanking You for all your assistance & co-operation.

Yours faithfully,
For Mookherjee Biswas & Pathak.
Chartered Accountants


N.K. Chakrabarti
(Partner)
Mookherjee Biswas & Pathak



Encl: (i) Audit Report
(ii) Copy of Invoice for Professional Fees

During course of our Audit the Pujali Municipality has submitted the total Receipts and Payments (both revenue & capital) for the year 2016-2017. The details of the same are summarized as follows :

INCOME		Amt. (Rs. in lakh)	Amt. (Rs. in lakh)	EXPENDITURE		Amt. (Rs. in lakh)	Amt. (Rs. in lakh)
A	Revenue Receipts (1+2+3)		1536.65	1	REVENUE EXPENDITURE		960.37
	Own Revenue Receipts (a+b)				1.1. Establishment and Salaries (All Departments-regular and contractual)	328.64	
1			450.98				
110	a) Tax Revenue	359.41		210	Salaries, Wages and Bonus	328.64	
110	i) Property Tax	359.41		230	1.2. Operation and Maintenance (O&M)	372.37	
	ii) Other tax (levied and collected by municipal body)				1.3. Loan repayment (Interest payments)		
B	b) Non-tax revenue (levied and collected by municipal body)				1.4. Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)		
		91.57			Administrative Expenses ,Pension etc	95.60	
140	i) FEES & FINES	44.58		220,210	Interest and Finance Charges	0.12	
140	ii) User Charges	37.34		240			
	iii) Other non-tax revenue (levied and collected by municipal body)	9.65		250	Programme Expenses	163.64	
130	Rental Income from municipal properties	7.74		2	CAPITAL EXPENDITURE		678.24
150	Sale and Hire Charges	1.91			2.1. All developmental works under Central/State specific schemes	425.26	
171	Interest Earned			410	Fixed assets (BMS,DMA Grant)	425.26	
2	Other Revenue Receipts (3)		19.67		2.2. Loan Repayments (Principal Amount)	0	
171	a) Interest Earned	19.67			2.3. Other Capital expenditure	252.98	
	b) Other revenue income			410	Fixed assets	252.98	
3	Transfers/Grants/Assigned Revenues		1066.00	430	Stock-in-hand	0.00	
120	a) State Assigned Revenue	24.85			Total Expenditure (1+2)		1638.61
320	b) State Finance Commission (SFC) Grants/Devolution	38.27					
	c) Octroi compensation	0.00					
320	d) Other State Government Transfers	192.11					
	1) SALARY GRANT	52.22					
	2) D.A. SUBVENTION GRANT	42.40					
	3) PENSION RELIEF GRANT	2.72					
	4) URBAN WAGE EMPLOYMENT GENERATION	25.70					



	5) S.C/S.T GRANT	0.00			
	6) FIXED GRANT	44.86			
	OTHER SPECIFIC PURPOSE GRANTS	24.21			
320	e) Central Finance Commission (CFC) Grant	164.15			
320	f) Other Central Government Transfers	646.62			
	1) PULSE POLIO	1.38			
	2) MID DAY MEAL	52.97			
	3) NOAPS	117.48			
	4) IPP-VIII / CUDP - III	31.36			
	5) OTHER CENTRAL GOVERNMENT GRANTS	393.53			
	6) SJSRY	15.77			
	FILERIA				
	g) Others	34.13			
B	Capital Receipts		295.94		
	1) Sale of Municipal Land				
	2) Loans (from State Govt. or Banks etc.)				
320	3) State Capital Account Grant (under State Schemes etc.)	270.71			
	BMS	96.28			
	DMA	174.43			
	4) Central Capital Account Grant (under Central Schemes etc.)	25.23			
341	5) Other Capital Receipts	0.00			
	Deposits Works :	0.00			
	BEUP Fund				
	MP LAD				
	Total Receipts (A+B)		1832.59		



Pujali Municipality

Office of the Councillors

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Smt. Rita Pal
Chairperson



Resi : B.C. Pal Road, Kalipur
P. Nischintapur, Pujali,
Kolkata - 700 138

Memo No. : 1188A/P.M/ACCT-20/18

Date : 28.9.18

This is to certify that The Annual Financial Statement for the year 2017-2018 has not yet been Audited by the Examiner of Local Audit (ELA). The unaudited Income and Expenditure Statement is annexed below:

INCOME		Amt. (Rs. in lakh)	Amt. (Rs. in lakh)	EXPENDITURE		Amt. (Rs. in lakh)	Amt. (Rs. in lakh)
A	Revenue Receipts (1+2+3)		1659.12	1	REVENUE EXPENDITURE		1868.47
	Own Revenue Receipts (a+b)				1.1. Establishment and Salaries (All Departments-regular and contractual)	353.95	
I			394.72				
110	a) Tax Revenue	351.50		210	Salaries, Wages and Bonus	353.95	
110	i) Property Tax	351.50		230	1.2. Operation and Maintenance (O&M)	1170.07	
	ii) Other tax (levied and collected by municipal body)				1.3. Loan repayment (Interest payments)		
B	b) Non-tax revenue (levied and collected by municipal body)	43.22			1.4. Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	344.45	
140	i) FEES & FINES	8.65		220,210	Administrative Expenses ,Pension etc	165.46	
140	ii) User Charges	24.24		240	Interest and Finance Charges	0.29	
	iii) Other non-tax revenue (levied and collected by municipal body)	10.33		250	Programme Expenses	178.70	
130	Rental Income from municipal properties	7.68		2	CAPITAL EXPENDITURE		570.33
150	Sale and Hire Charges	2.65			2.1. All developmental works under Central/State specific schemes	355.29	
171	Interest Earned			410	Fixed assets (BMS,DMA Grant)	355.29	
2	Other Revenue Receipts (3)		17.82		2.2. Loan Repayments (Principal Amount)	0	
171	a) Interest Earned	17.82			2.3. Other Capital expenditure	215.05	
	b) Other revenue income			410	Fixed assets	215.05	
3	Transfers/Grants/Assigned Revenues		1246.58	430	Stock-in-hand	0.00	
120	a) State Assigned Revenue	12.34			Total Expenditure (1+2)		2438.81
320	b) State Finance Commission (SFC) Grants/Devolution	0.00					
	c) Octroi compensation	0.00					
320	d) Other State Government Transfers	364.10					

P.T.O

Pujali Municipality

Office of the Councillors

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Email. : pujalimunicipality@yahoo.co.in • Web. : www.pujalimunicipality.in

Smt. Rita Pal
Chairperson

Resi : B.C. Pal Road, Kalipur
P. Nischintapur, Pujali,
Kolkata - 700 138



Memo No. : Income

2017 - 2018

Expenditure Date :

	1) SALARY GRANT	99.44			
	2) D.A. SUBVENTION GRANT	91.86			
	3) PENSION RELIEF GRANT	6.32			
	4) URBAN WAGE EMPLOYMENT GENERATION	25.70			
	5) S.C/S.T GRANT	0.00			
	6) FIXED GRANT	53.73			
	OTHER SPECIFIC PURPOSE GRANTS	87.05			
320	e) Central Finance Commission (CFC) Grant	227.32			
320	f) Other Central Government Transfers	642.82			
	1) PULSE POLIO	1.70			
	2) MID DAY MEAL	26.80			
	3) NOAPS/IGNDPS/IGNWPS	112.91			
	4) IPP-VIII / CUDP - III	52.23			
	5) OTHER CENTRAL GOVERNMENT GRANTS	420.14			
	6) SJSRY	29.04			
	FILERIA				
	g) Others				
B	Capital Receipts		17.79		
	1) Sale of Municipal Land				
	2) Loans (from State Govt. or Banks etc.)				
320	3) State Capital Account Grant (under State Schemes etc.)	17.79			
	BMS	0.00			
	DMA	17.79			
	4) Central Capital Account Grant (under Central Schemes etc.)	0.00			
341	5) Other Capital Receipts	0.00			
	Deposits Works :	0.00			
	BEUP Fund				
	MP LAD				
	Total Receipts (A+B)		1676.91		

28/9/2018
Executive Officer
Pujali Municipality
Pujali Municipality
Executive Officer

28/9/18
Finance Officer
Pujali Municipality

28.09.18.
Chairperson
Pujali Municipality