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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 Birnagar M (11-12)/18-19/1975

Dated: 11.07.2018

To
The Chairman,
Birnagar Municipality,
P.O.-Birnagar, P.S. - Taherpur
Dist.-Nadia,
West Bengal, PIN-741127

Sub: Audit Report on Annual Financial Statement for the year 2011-12

Sir,

I am forwarding the Audit Reports and detailed comments on the AFS for the year 2011-12 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

AUDIT REPORT ON THE ANNUAL FINANCIAL STATEMENTS OF BIRNAGAR MUNICIPALITY FOR THE YEAR ENDED 31st MARCH, 2012

We have audited the Balance Sheet of the Birnagar Municipality as on 31st March, 2012 along with Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under section 86 of the West Bengal Municipal Act, 1993 as amended till date. Preparation of these financial statements is the responsibility of the Management of the Municipality. Our responsibility is to express an opinion on these financial statements based on our audit findings.

2. This Audit Report contains the comments of the Examiner of Local Accounts (ELA) on the accounting treatment with regard to classification, conformity with the best accounting treatment, accounting practices, accounting standards and disclosure norms, etc. Audit observation on financial transactions with regard to compliance with the Laws, Rules and Regulations (Propriety and Regularity Audit) and efficiency-cum-performance aspects, etc., are reported through Inspection Reports/Audit Reports separately.

3. We have conducted our audit in accordance with the Auditing Standards generally accepted in India. These standards require that we plan and perform audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

i. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit subject to the observations made below.

ii. The Balance Sheet and Income & Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format prescribed under Accounting Manual for Urban Local Bodies (Part – 5 : Forms & Formats) subject to the observations made below.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Municipality as required under Accounting Manual for Urban Local Bodies (Part – 5 : Forms & Formats) in so far as it appears from our examination of such books and subject to the observations made below.

Management adhered to appropriate internal controls [Comments as per Sub-rule (2) (1) (d) of the Rule 22 of West Bengal Municipal (Finance & Accounting) Rules, 1999 (Amends) is enclosed (Annexure – 1)].

Form 81

Name of Urban Local Body : BIRNAGAR MUNICIPALITY

[Vide Rules 239 & 260]

BALANCE SHEET AS ON 31 March 2012

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
SOURCES OF FUNDS						
Reserves and Surplus						
310	MUNICIPAL (GENERAL) FUND	B-1	12356602.66		8855592.21	
311	EARMARKED FUNDS	B-2	10133115.00		8672179.00	
312	RESERVES	B-3	52226487.00		45457530.00	
				74716204.66		62985301.21
Grants, Contribution for Specific purposes						
320	GRANTS ,CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	56300978.59		37184214.00	
				56300978.59		37184214.00
Loans						
330	SECURED LOANS	B-5	0.00		0.00	
331	UNSECURED LOANS	B-6	2895000.00		2895000.00	
				2895000.00		2895000.00
TOTAL				133912183.25		103064515.21

APPLICATION OF FUNDS

Fixed Assets

Gross Block

410	FIXED ASSETS	B-11	162560582.03		133986483.03	
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Less: Accumulated Depreciation

411	ACCUMULATED DEPRECIATION	B-11	100791774.00		77994646.00	
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Net Block

			61768808.03		55991837.03	
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412	CAPITAL WORK-IN-PROGRESS	B-11	13213896.00		2146971.00	
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				74982704.03		58138808.03
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Investments

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Form 81

Name of Urban Local Body : BIRNAGAR MUNICIPALITY

[Vide Rules 239 & 260]

BALANCE SHEET AS ON 31 March 2012

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
420	INVESTMENTS-GENERAL FUND	B-12	947000.00		947000.00	
421	INVESTMENTS-OTHER FUND	B-13	9523767.00		8609532.00	
				10470767.00		9556532.00
Working Capital						

Current assets, loans & advances				
430	STOCK-IN-HAND	B-14	738672.04	540531.00
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	635381.00	426145.00
432	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	0.00	0.00
440	PRE-PAID EXPENSES	B-16	0.00	0.00
450	CASH AND BANK BALANCE	B-17	50538669.18	39455229.18
460	LOANS, ADVANCES AND DEPOSITS	B-18	3213346.00	492220.00
461	ACCUM.PROVISIONS AGAINST LOANS,ADVANCES & DEPOSITS	B-18	0.00	0.00
Less: Current Liabilities & Provisions				
340	DEPOSITS RECEIVED	B-7	3353274.00	2840650.00
341	DEPOSITS WORKS	B-8	1848394.00	1118765.00
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	1465688.00	1585535.00
360	PROVISIONS	B-10	0.00	0.00
			48458712.22	35369175.18
Other Assets				
470	OTHER ASSETS	B-19	0.00	0.00
			0.00	0.00
Misc.Expenditure(to the extent not written off)				
480	MISCELLANEOUS EXPENDITURE TO BE WRITTEN OFF	B-20	0.00	0.00
			0.00	0.00
TOTAL			133912183.25	103064515.21


Chairman
Birnagar Municipality

Form 88 [Vide Rules 239 & 260]

Name of Urban Local Body : BIRNAGAR Municipality

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 01-APR-2011 TO 31-MAR-2012

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
INCOME				
110	TAX REVENUE ITEMS	I-1	683311.00	1308108.00
120	ASSIGNED REVENUES AND COMPENSATIONS	I-2	1338000.00	1428500.00
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	I-3	968347.00	802575.00
140	FEES AND USER CHARGES	I-4	3207987.00	7033417.00
150	SALE AND HIRE CHARGES	I-5	967466.00	521999.00
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I-6	27065295.59	41859660.00
170	INCOME FROM INVESTMENTS	I-7	37107.00	0.00
171	INTEREST EARNED	I-8	57630.00	52795.00
180	OTHER INCOME	I-9	52418.00	2330.00
A	Total - INCOME		34377561.59	53009384.00
EXPENDITURE				
210	ESTABLISHMENT EXPENSES	I-10	18369966.00	18752461.00
220	ADMINISTRATIVE EXPENSES	I-11	1505343.00	801994.00
230	OPERATION AND MAINTENANCE	I-12	3338595.00	6658630.96
240	INTEREST AND FINANCE CHARGES	I-13	3717.50	8210.00

250	PROGRAMME EXPENSES	I-14	1921751.00	428672.00
260	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I-15	0.00	320.00
270	PROVISIONS AND WRITE OFFS	I-16	61064.00	62675.00
272	DEPRECI	I-0	8052770.00	22797128.00
280	PRIOR PERIOD	I-0	870316.00	6521.59
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B	Total - EXPENDITURE		34123522.50	49516612.55
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A-B	Gross surplus/(deficit) of income over expenditure		254039.09	3492771.45
			SURPLUS	SURPLUS
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Chairman
Birnagar Municipality