



ROY CHOWDHURY & MOITRA
CHARTERED ACCOUNTANTS

To
The Chairman
Birnagar Municipality
P.O. Birnagar,
Dist. Nadia
Pin-741127

Sub: Audit Report on Annual Financial Statement for the year 2019-20

Sir,

I am forwarding the Audit Reports and detailed comments on the AFS for the year 2019-20 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 before the Chairman-in-Council to take remedial measures.

Yours faithfully

For ROY CHOWDHURY & MOITRA
(Chartered Accountants)
Firm Regd. No. 304134E
Sandip Ray
CA SANDIP RAY
Partner
Membership No. 053188

Registered Office Suite A12 14th Floor Chatterjee International Centre 33A JL Nehru Road Kolkata 700071

Presence Kolkata | Arambagh | Kanthi | Patna | Muzaffarpur | Gangtok | Mumbai

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ROY CHOWDHURY & MOITRA CHARTERED ACCOUNTANTS

AUDIT REPORT ON THE ANNUAL FINANCIAL STATEMENTS OF BIRNAGAR MUNICIPALITY FOR THE YEAR ENDED 31st MARCH 2020

We have audited the Balance Sheet of the Birnagar Municipality as at 31st March 2020 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 Municipality Management. Our responsibility is to express an opinion on these financial statements based on our audit findings.

This Audit Report contains the comments of the Auditor (Chartered Firm enlisted in CAG) 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 regards to compliance with the Laws, Rules and Regulations (Propriety and Regularity Audit) and efficiency-cum-performance aspects , etc. are reported through Audit.

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.

Based on our audit, we report that:

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..

The Balance Sheet and Income & Expenditure Account and Receipts & 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).

Deficiencies/shortcomings in accounting software package 'Purohisab'

The accounting software package 'Purohisab' did not generate 'Fixed Assets Register', 'Cash Flow statement' , etc. as per prescribed format.



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Subject to our observation, we report that the Balance Sheet, Income & Expenditure Account, Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned to this Audit Report, do give a **true and fair view** in conformity with accounting principles generally accepted in India subject to the observations of this report.

In so far as it relates to the Balance Sheet of the State of affairs of Birnagar Municipality as on 31st March 2020 and

In so far as, it relates to the Income & Expenditure for the year ended on that date.

Place: Kolkata

Date: 15.06.2022

For ROY CHOWDHURY & MOITRA
(Chartered Accountants)
Firm Regd. No: 304134E
Sandip Ray
CA SANDIP RAY
Partner
Membership No. 053188

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	27396766.64 /		25884724.04	
311	EARMARKED FUNDS	B-2	25993190.40 /		23263707.00	
312	RESERVES	B-3	277642415.20 /		272675216.89	
				331032372.24		321823647.93
Grants, Contribution for Specific purposes						
320	GRANTS ,CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	365772162.10 /		157621080.92	
				365772162.10		157621080.92
Loans						
330	SECURED LOANS	B-5	0.00		0.00	
331	UNSECURED LOANS	B-6	2895000.00 /		2895000.00	
				2895000.00		2895000.00
TOTAL				699699534.34 /		482339728.85

APPLICATION OF FUNDS**Fixed Assets****Gross Block**

410	FIXED ASSETS	B-11	679106349.03 /		635341531.03	
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Less: Accumulated Depreciation

411	ACCUMULATED DEPRECIATION	B-11	378192386.12 /		338410576.40	
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Net Block

			300913962.91		296930954.63	
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412	CAPITAL WORK-IN-PROGRESS	B-11	52314905.00 /		78018216.00	
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353228867.91

374949170.63

Investments

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
420	INVESTMENTS-GENERAL FUND	B-12	0.00		0.00	
421	INVESTMENTS-OTHER FUND	B-13	19209462.00 /		17929928.00	
				19209462.00		17929928.00
Working Capital						
Current assets, loans & advances						

For ROY CHOWDHURY & MOITRA
(Chartered Accountants)
Firm Regd. No: 304134E
SANDIP RAY
Partner
Membership No. 053188

430	STOCK-IN-HAND	B-14	653204.22 ✓	640885.29
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	3068637.40 ✓	2663694.00
432	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	0.00	0.00
440	PRE-PAID EXPENSES	B-16	127064.00 ✓	52276.00
450	CASH AND BANK BALANCE	B-17	69796473.53 ✓	108949868.73
460	LOANS, ADVANCES AND DEPOSITS	B-18	1889479.00 ✓	1888289.00
461	ACCUM.PROVISIONS AGAINST LOANS,ADVANCES & DEPOSITS	B-18	0.00	0.00
Less: Current Liabilities & Provisions				
340	DEPOSITS RECEIVED	B-7	11652869.00 ✓	16139737.00
341	DEPOSITS WORKS	B-8	904334.72 ✓	4976436.80
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	1177789.00 ✓	3618209.00
360	PROVISIONS	B-10	0.00 ✓	0.00
			61799865.43	89460630.22
Other Assets				
470	OTHER ASSETS	B-19	265461339.00 ✓	0.00
			265461339.00	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			699699534.34 ✓	482339728.85

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Partner
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Form 88 [Vide Rules 239 & 260]

Name of Urban Local Body : BIRNAGAR Municipality

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 01-APR-2019 TO 31-MAR-2020

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
	INCOME			
	TAX REVENUE ITEMS			
110		I-1		
120	ASSIGNED REVENUES AND COMPENSATIONS	I-2	899162.00	919162.00 /
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	I-3	2282010.00	2761623.00 /
140	FEES AND USER CHARGES	I-4	1873188.53	1100129.00 /
150	SALE AND HIRE CHARGES	I-5	9298351.00	5564690.00 /
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I-6	385388.00	256542.00 /
171	INTEREST EARNED	I-8	88119690.81	96729811.53 /
180	OTHER INCOME	I-9	144820.00	170270.50 /
			159435.00	0.00



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 S. Sandip Ray
 CA SANDIP RAY
 Partner
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