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भारतीय लेखा तथा लेखा परीक्षा विभाग  
महालेखाकार (प्रा. नि. एवं स्थानीय निकाय लेखा परीक्षा),  
पश्चिम बंगाल

स्थानीय लेखा परीक्षा विभाग

INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
ACCOUNTANT GENERAL  
(RECEIPT WORKS & LOCAL BODIES AUDIT), W.B.  
LOCAL AUDIT DEPARTMENT

संख्या/No. LA/Audit/74(29)/09-10/ 8256

दिनांक/Dated 06.11.2009



सत्यमेव जयते

1120  
10.11.09

R.O + Book  
to Sir  
11/11

To  
The Chairman  
Burdwan Municipality  
G. T. Road,  
P.O. & Dist. - Burdwan

Sir,

I am directed to forward the audit comments on the Annual Financial Statement of the Burdwan Municipality for the year 2007-08.

Item wise replies may kindly be furnished within 15 days for facilitating early issue of Audit Report.

Enclosures: As above

Yours faithfully,

*Imparar Dasu*  
Audit Officer (LB-II/HQ)  
Local Audit Department  
West Bengal

# ***BALANCE SHEET***

***AS ON 31.03.2008***

***OF***

***BURDWAN MUNICIPALITY***

***G.T.ROAD, BURDWAN  
ESTABLISHED-1865***

***(AS PER GUIDELINE OF  
KUSP-CMU, MUNICIPAL AFFAIRS DEPT., GOVT. OF W.B.)***

Name of Urban Local Body : **BURDWAN MUNICIPALITY**  
**BALANCE SHEET AS ON 31 March 2008**  
MUNICIPAL FUND [0000]

Gde No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
<b>SOURCES OF FUNDS</b>						
<b>Reserves and Surplus</b>						
30	MUNICIPAL (GENERAL) FUND	B-1	198960548.17		0.00	
31	EARMARKED FUNDS	B-2	83106369.00		0.00	
32	RESERVES	B-3	105615279.68		0.00	
				<b>387682196.85</b>		<b>0.00</b>
<b>Grants, Contribution for Specific purposes</b>						
33	GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	196729744.29		0.00	
				<b>196729744.29</b>		<b>0.00</b>
<b>Loans</b>						
34	SECURED LOANS	B-5	0.00		0.00	
35	UNSECURED LOANS	B-6	0.00		0.00	
				<b>0.00</b>		<b>0.00</b>
<b>TOTAL</b>				<b>584411941.14</b>		<b>0.00</b>
<b>APPLICATION OF FUNDS</b>						
<b>Fixed Assets</b>						
40	Gross Block FIXED ASSETS	B-11	226804174.49		0.00	
41	Less: Accumulated Depreciation ACCUMULATED DEPRECIATION	B-11	84856042.26		0.00	
	Net Block		141948132.23			
42	CAPITAL WORK-IN-PROGRESS	B-11	13333963.09		0.00	
				<b>155282095.32</b>		<b>0.00</b>

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
<b>Investments</b>						
420	INVESTMENTS-GENERAL FUND	B-12	234183.00		0.00	
421	INVESTMENTS-OTHER FUND	B-13	83106369.00		0.00	
				<b>83340552.00</b>		<b>0.00</b>
<b>Working Capital</b>						
<b>Current assets, loans &amp; advances</b>						
430	STOCK-IN-HAND	B-14	18349786.50		0.00	
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	118045347.49		0.00	
432	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	-8150.00		0.00	
440	PRE-PAID EXPENSES	B-16	0.00		0.00	
450	CASH AND BANK BALANCE	B-17	267707482.53		0.00	
460	LOANS, ADVANCES AND DEPOSITS	B-18	6675487.00		0.00	
461	ACCUM. PROVISIONS AGAINST LOANS, ADVANCES & DEPOSITS	B-18	0.00		0.00	
<b>Less: Current Liabilities &amp; Provisions</b>						
340	DEPOSITS RECEIVED	B-7	1558073.00		0.00	
341	DEPOSITS WORKS	B-8	43895632.00		0.00	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	19526954.70		0.00	
360	PROVISIONS	B-10	0.00		0.00	
				<b>345789293.82</b>		<b>0.00</b>
<b>Other Assets</b>						
470	OTHER ASSETS	B-19	0.00		0.00	
				<b>0.00</b>		<b>0.00</b>
<b>Misc. Expenditure (to the extent not written off)</b>						
480	MISCELLANEOUS EXPENDITURE TO BE WRITTEN OFF	B-20	0.00		0.00	
				<b>0.00</b>		<b>0.00</b>

Form 81  
[Vide Rules 239 & 260]

Name of Urban Local Body : **BURDWAN MUNICIPALITY**  
**BALANCE SHEET AS ON 31 March 2008**  
 MUNICIPAL FUND [0000]

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
<b>TOTAL</b>				<b>58441941.14</b>		<b>0.00</b>

**Form 88 [Vide Rules 239 & 260]**  
**Name of Urban Local Body : BURDWAN Municipality**  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2007-2008**  
**MUNICIPAL FUND [0000]**

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
	<b>INCOME</b>			
110	TAX REVENUE ITEMS	I-1	0.00	78257482.80
120	ASSIGNED REVENUES AND COMPENSATIONS	I-2	0.00	2000.00
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	I-3	0.00	37687287.69
140	FEES AND USER CHARGES	I-4	0.00	18671352.39
150	SALE AND HIRE CHARGES	I-5	0.00	1199565.50
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I-6	0.00	99481742.89
171	INTEREST EARNED	I-8	0.00	5090749.64
180	OTHER INCOME	I-9	0.00	4391878.12
<b>A</b>	<b>Total - INCOME</b>		<b>0.00</b>	<b>244782059.03</b>
	<b>EXPENDITURE</b>			
210	ESTABLISHMENT EXPENSES	I-10	0.00	123045151.58
220	ADMINISTRATIVE EXPENSES	I-11	0.00	10556391.00
230	OPERATION AND MAINTENANCE	I-12	0.00	3530829.00
240	INTEREST AND FINANCE CHARGES	I-13	0.00	37547.40
260	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I-15	0.00	459624.00
272	DEPRECI	I-0	0.00	16119252.68
<b>B</b>	<b>Total - EXPENDITURE</b>		<b>0.00</b>	<b>153748795.66</b>
<b>A-B</b>	<b>Gross surplus/(deficit) of income over expenditure</b>		<b>0.00</b>	<b>91033263.37</b>
				<b>SURPLUS</b>