



भारतीय लेखा एवं लेखा परीक्षा विभाग  
कार्यालय - प्रधान महालेखाकार (सामान्य एवं सामाजिक क्षेत्र  
लेखा परीक्षा), प.व., स्थानीय लेखा परीक्षा विभाग

INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL  
(GENERAL & SOCIAL SECTOR AUDIT), W.B.  
LOCAL AUDIT DEPARTMENT

35-11/A/6 Burdwan M (12-13)/16-17/4179 (T3)  
संख्या / No.

दिनांक / Dated : 17.01.2017

OFFICE OF THE BURDWAN MUNICIPALITY  
GENERAL DEPTT.

ADD. NO. 1138 (C-2)

MARK mb

24/1/17


To  
The Chairman,  
Burdwan Municipality,  
G.T. Road,  
Burdwan  
Pin-713101

Sub: Audit Report on Annual Financial Statement for the year 2012-13

Sir,

I am forwarding the Audit Reports and detailed comments on the AFS for the year 2012-13 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

  
16/1/17  
Examiner of Local Accounts  
West Bengal

Enclosure: As stated above

**Burdwan Municipality**  
**Balance Sheet as on 31.03.2013**  
**Form 81**  
**Vide Rules 239 & 260**

Name of Urban Local Body : BURDWAN MUNICIPALITY  
BALANCE SHEET AS ON 31 March 2013

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
<b>SOURCES OF FUNDS</b>						
Reserves and Surplus						
310	MUNICIPAL (GENERAL) FUND	B-1	430941995.62		349734327.18	
311	EARMARKED FUNDS	B-2	137119573.00		122085871.00	
312	RESERVES	B-3	307794623.57		223808653.09	
				875856192.19		695628851.27
Grants, Contribution for Specific purposes						
320	GRANTS ,CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	221602403.15		251825889.15	
				221602403.15		251825889.15
Loans						
330	SECURED LOANS	B-5		0.00		0.00
331	UNSECURED LOANS	B-6		0.00		0.00
				0.00		0.00
<b>TOTAL</b>				1097458595.34		947454740.42
<b>APPLICATION OF FUNDS</b>						
Fixed Assets						
410	Gross Block FIXED ASSETS	B-11	621092291.29		498226599.29	
411	Less: Accumulated Depreciation ACCUMULATED DEPRECIATION	B-11	255119663.34		211979494.35	
	Net Block		365972627.95		286247104.94	
412	CAPITAL WORK-IN-PROGRESS	B-11	5784829.64		5684967.64	
				371757457.59		291932072.58
Investments						
420	INVESTMENTS-GENERAL FUND	B-12	89675270.00		0.00	

*[Signature]*  
Chairman  
Burdwan Municipality



*[Signature]*  
Finance Officer  
Burdwan Municipality

*[Signature]*  
Accountant  
Burdwan Municipality

*[Signature]*  
Accounts & Finance  
Coordinator  
Burdwan Municipality

Name of Urban Local Body : BURDWAN MUNICIPALITY  
BALANCE SHEET AS ON 31 March 2013

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
421	INVESTMENTS-OTHER FUND	B-13	128096865.00		242405073.61	
				217772135.00		242405073.61
	<b>Working Capital</b>					
	<b>Current assets, loans &amp; advances</b>					
430	STOCK-IN-HAND	B-14	1908582.05		3971736.05	
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	194011135.45		142777070.18	
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	333812065.42		318654962.44	
460	LOANS, ADVANCES AND DEPOSITS	B-18	10422063.10		22373109.10	
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	10277982.86		9001909.86	
341	DEPOSITS WORKS	B-8	19298135.21		50972066.82	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	2648725.20		14685306.86	
360	PROVISIONS	B-10	0.00		0.00	
				507929002.75		413117594.23
	<b>Other Assets</b>					
470	OTHER ASSETS	B-19	0.00		0.00	
				0.00		0.00
	<b>Misc.Expenditure(to the extent not written off)</b>					
480	MISCELLANEOUS EXPENDITURE TO BE WRITTEN OFF	B-20	0.00		0.00	
				0.00		0.00
	<b>TOTAL</b>			<b>1097458595.34</b>		<b>947454740.42</b>



*[Signature]*  
Chairman  
Burdwan Municipality

*[Signature]*  
Finance Officer  
Burdwan Municipality

*[Signature]*  
Accountant  
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*[Signature]*  
Accounts & Finance  
Coordinator  
Burdwan Municipality

Form 88 [Vide Rules 239 & 260]  
Name of Urban Local Body : BURDWAN Municipality  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2012-2013**

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
<b>INCOME</b>				
1100101	PROPERETY TAX FROM RESIDENTIAL BUILD (CURRENT)	I-1	30396268.18	57959301.65
1100107	SURCHARGE ON PROPERTY TAX (CURRENT)	I-1	0.00	4711663.00
1100151	PROPERETY TAX FROM RESIDENTIAL BUILD (ARREAR)	I-1	45028026.38	0.00
1100152	SURCHARGE ON PROPERTY TAX (ARREAR)	I-1	7044169.63	0.00
1100153	INTEREST ON RATES & TAXES	I-1	344131.66	340463.27
1101053	TAX ON FOOD LICENSE	I-1	33100.00	1895.00
1101107	ADVERTISEMENT TAX ON FOOTPATHS, RAILING POLES, ETC	I-1	30000.00	30000.00
1105151	SAND LIFTING TOLL TAX	I-1	875000.00	945000.00
1108051	TAX ON TRADES, PROFESSION & CALLINGS (CURRENT)	I-1	3414327.00	3477933.00
1108053	TAX ON TRADES, PROFESSION & CALLINGS (ARREAR)	I-1	1267764.00	1241497.00
1109001	TAX REMISSION AND REFUNDS	I-1	-2692933.91	0.00
1109002	WATER TAX	I-1	2802391.00	3133916.00
1109051	BEARER LICENSE OF RICKSHAW/VAN	I-1	179565.00	173089.00
1109080	OTHER TAXES	I-1	5094.00	11192.00
1301001	RENT FROM MARKETS	I-3	90000.00	45000.00
1301005	RENT/LESE-MARRIAGE HALLS (DAKSHINAYAN)	I-3	1085300.00	1217800.00
1301006	RENTAL INCOME FROM PLAYGROUNDS	I-3	208000.00	345000.00
1301051	RENT/LEASE-W.W.HOSTAIL	I-3	198900.00	200150.00
1301052	RENT/LEASE-TOWN HALL	I-3	557625.00	766638.00
1301054	RENT/LEASE-SHYAMSAYER	I-3	290500.00	0.00
1301055	RENT/LEASE-TINKONIA BUS STAND	I-3	1306829.00	1278957.00
1301056	RENT FROM JALKOL COMPLEX	I-3	509445.00	953765.00
1301057	RENT/LEAS OF LATRINE & BATHROOM	I-3	3200.00	0.00
1301059	RENT FROM HAWKERS MARKET	I-3	4043490.00	3561828.00
1301060	RENT/LEASE-MARRIAGE HALLS (UTTARAYAN)	I-3	689100.00	870000.00
1303001	RENT FROM GUEST HOUSES	I-3	799750.00	1552965.00
1303051	RENT FROM MUSAFIR KHANA	I-3	161900.00	155500.00
1303052	RENT FROM PRANTIK HOUSE	I-3	661500.00	631000.00
1308003	RENT FROM LEASE OF FERRY GHAT / OTHER RENTS	I-3	1891600.00	1469050.00
1309002	RENT FROM OFFICE BUILDINGS	I-3	41580.00	32670.00
1309005	PAY & USE TOILET FOR KARJAN GATE	I-3	72000.00	57000.00

Form 88 [Vide Rules 239 & 260]  
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Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
			32500.00	0.00
1309051	PAY & USE LATRINE AT SPANDAN COMPLEX	I-3		
1401052	IMPOSING OF NEW HOLDING	I-4	1891520.00	2420607.00
1401054	AMALGAMATION	I-4	114490.00	359972.00
1401203	BATHROOM FEES	I-4	103194.00	106954.00
1401252	PICNIC CHARGE/GROUND RENT(LAKURDI JALKAL COMPLEX)	I-4	44610.00	73950.00
1401401	DEVELOPMENT FEES	I-4	1387715.00	1162386.00
1401405	ENERGY CHARGES / PARKING FEES	I-4	154919.00	202220.00
1402002	CESS	I-4	2435688.00	1043918.00
1404006	HOUSE CONNECTION FOR WATER	I-4	2370060.00	919380.00
1404010	MUTATION FEES	I-4	9913393.00	10691612.00
1404012	ERECTION OF BUILDING FEES	I-4	4451825.00	4536946.00
1404014	BUILDING/DEVELOPMENT FEES	I-4	203620.50	343506.00
1404052	SEPERATION FEES	I-4	67200.00	52800.00
1405007	SEPTIC TANK CLEARANCE CHARGES	I-4	334050.00	292600.00
1405010	BURNING GHAT & BURIAL GROUND CHARGES	I-4	851899.62	1119940.00
1405015	SUPPLY OF EXTRA WATER/SPECIAL WATER SUPPLY/WATER TANKER	I-4	353060.00	320988.00
1406001	PARK ENTRANCE FEES	I-4	80974.00	43743.00
1407003	PLAN PREPARATION CHARGES & EXTENSION FEE OF SANCTIONED PLAN	I-4	281615.00	238941.00
1407004	ROAD RESTORATION CHARGES	I-4	3337836.00	3139648.00
1408002	LATRINE FEES	I-4	152174.00	164892.00
1408051	CLEANING OF GARBAGE	I-4	367500.00	162000.00
1501101	SALE OF TENDER FORMS	I-5	149250.00	495700.00
1501102	SALE OF MAPS	I-5	400.00	800.00
1501105	SALE PERMISSION FORM	I-5	621139.00	650397.00
1504002	HIRE CHARGES OF AMBULANCE	I-5	161476.00	421854.00
1504101	HIRE CHARGES OF VECHICLES & ROAD ROLLER	I-5	27150.00	23000.00
1601001	SALARY GRANT	I-6	98781442.00	103646884.00
1601002	D.A. SUBVENTION GRANT	I-6	40383163.00	57177331.00
1601004	PENSION RELIEF GRANT	I-6	25117355.00	37356726.00
1601005	FIXED GRANT	I-6	23908000.00	28409580.00
1601012	REVENUE GRANTS FROM GOVERNMENT AGENCIES	I-6	18594815.00	19196400.00
1601065	BONUS	I-6	0.00	1214440.00

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Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
1604011	CONTRIBUTION TOWARDS FIXED ASSETS	I-6	41405671.73	38545043.13
1711051	BANK INTERSRT	I-8	10959247.46	21545055.60
1712051	INTEREST ON OFF.LOAN	I-8	967058.00	1056444.00
1801052	REFUND OF PAYMENT	I-9	891255.00	157211.00
1803001	ROAD SIDE LAND	I-9	3339612.20	3205432.00
1808002	REALIZATION UNDER MUNICIPAL ACT	I-9	63002.00	84000.00
1808004	FINES UNDER WEST BENGAL MUNICIPAL ACT, 1993	I-9	20389.00	21070.00
1808007	PENALTIES UNDER OTHER ACTS/CONTRACTS	I-9	0.00	4900.00
1808051	PENALTY CHARGES-BANK LOAN (DEFAULTER)	I-9	59400.00	58700.00
1808052	UPHCS-01.04.2012-IPP VIII EXTN.	I-9	2928503.00	4140308.00
1808053	MISCE.OF INDOOR P.TAX	I-9	674.94	0.00
<b>A</b>	<b>Total - INCOME</b>		<b>398646468.39</b>	<b>429971551.65</b>
<b>EXPENDITURE</b>				
2101001	BASIC SALARY	I-10	97254100.80	90939879.84
2101002	DEARNESS ALLOWANCE	I-10	44361540.00	48867508.00
2101004	HOUSE RENT ALLOWANCE	I-10	17764101.00	15846832.00
2101005	MEDICAL ALLOWANCE	I-10	3255358.00	2843394.00
2101007	EX-GRATIA	I-10	102800.00	487700.00
2101008	BONUS	I-10	2494400.00	2582800.00
2101051	CONSOLIDATED PAY/EXTRA LABOUR	I-10	5776027.00	8741726.00
2101054	SPECIAL ALLOWANCE	I-10	20020.00	13600.00
2101055	DEARNESE PAY	I-10	22607933.00	19662254.10
2102001	OVER-TIME ALLOWANCE	I-10	92538.00	162711.00
2102007	COMPENSATION TO STAFF	I-10	193240.00	0.00
2102008	ALLOWANCES TO CHAIRMAN AND VICE-CHAIRMAN	I-10	103400.00	112800.00
2102009	ALLOWANCES TO OTHER BOARD OF COUNCILORS	I-10	595075.00	630450.00
2102012	OFFICE CONTINGENCIES	I-10	243191.00	453728.00
2102051	CAS BENEFIT	I-10	6008.00	1875.00
2102052	CONSOLIDATED PAY	I-10	-300.00	0.00
2102053	SUSPENSION ALLOWANCES	I-10	253032.68	376227.00
2102054	SPECIAL ALLOWENCE	I-10	60631.00	72335.00
2102056	OTHER PAY	I-10	4656433.00	4752766.00

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Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
2103001	PENSION	I-10	43662793.00	47024401.00
2103002	FAMILY PENSION	I-10	14011.00	0.00
2103052	GRATUITY	I-10	14508829.00	19199079.00
2104001	LEAVE ENCASHMENT	I-10	0.00	504475.00
2201103	SECURITY SERVICE(ADM.BUILD.,T/HALL,B/GHAT)	I-11	150880.00	150000.00
2201201	TELEPHONE EXPENSES	I-11	145907.00	151870.00
2201202	CELL PHONE EXPENSES	I-11	14104.00	23862.68
2201203	POSTAGE AND TELEGRAM	I-11	6514.00	2598.00
2202102	PRINTING AND BINDING	I-11	273241.00	300048.00
2202103	PAPER AND STATIONARY	I-11	323720.00	330633.00
2202104	COMPUTER CONSUMABLES	I-11	46515.00	16527.00
2203001	TRAVELING AND CONVEYANCE -CHAIRMAN/MAYOR	I-11	520.00	0.00
2203002	TRAVELING AND CONVEYANCE -BOARD OF COUNCILORS	I-11	236.00	0.00
2203003	TRAVELING AND CONVEYANCE -OTHERS	I-11	59597.00	66623.00
2203004	FUEL	I-11	155173.00	233712.00
2204001	INSURANCE-VEHICLES, CASH ETC.	I-11	64124.00	191586.00
2205101	LEGAL FEES	I-11	146582.00	391802.00
2206001	SOCIAL WELFARE/HOSPITALITY EXPENSES	I-11	5848.00	5000.00
2206002	ADVERTISEMENT AND PUBLICITY	I-11	242479.00	210586.00
2206004	CULTURAL, SPORTS, HEALTH, EDUCATION (DONATION)	I-11	45000.00	132504.00
2208001	TRAINING EXPENSES	I-11	0.00	2915.00
2208051	D.N.DAS CHARITABLE TRUST	I-11	49276.00	47835.00
2208052	WARD COMMITTEE EXPENSES	I-11	233608.00	261770.00
2208053	SPORTS	I-11	174535.00	38000.00
2208054	DONATION	I-11	443000.00	103000.00
2301001	ELECTRICITY EXPENSES(PUMP)	I-12	10081944.00	14077235.00
2301002	DIESEL EXPENSES	I-12	659540.00	1242077.00
2301003	PETROL EXPENSES	I-12	80457.00	33867.00
2301051	FUEL WOOD TO BURNING GHAT	I-12	388030.00	527595.00
2301052	ELECTRICITY EXPENSES(OTHER)	I-12	12681123.00	9151403.00
2303001	CENTRAL STORE	I-12	0.00	0.00
2303005	HEALTH SERVICES	I-12	12792380.00	8316269.00
2304051	HIRE CHARGES OF GENERATOR	I-12	95340.00	40211.00



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Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
2304052	HIRE CHARGES- VEHICLES	I-12	36996.00	208147.00
2305001	REPAIR AND MAINTENANCE-ROADS AND PAVEMENTS	I-12	120000.00	3538.00
2305003	REPAIR AND MAINTENANCE-WATER SUPPLY	I-12	459729.00	188706.00
2305004	REP. & MAINTENANCE-SEWERAGE & DRAINAGE(INC. BANKA CLEANING)	I-12	14000.00	1820.00
2305008	REPAIR AND MAINTENANCE-PARKS AND PLAYGROUNDS	I-12	537733.00	457458.00
2305103	REPAIR AND MAINTENANCE -LAKES	I-12	547.00	0.00
2305105	REPAIR AND MAINTENANCE -MARKETS	I-12	16884.00	0.00
2305106	REPAIR AND MAINTENANCE -PUBLIC TOILETS	I-12	0.00	750.00
2305109	REP. & MAINTENANCE - GUEST HOUSES	I-12	0.00	122321.00
2305110	REPAIR AND MAINTENANCE -HOSPITALS	I-12	78957.00	0.00
2305201	REPAIR AND MAINTENANCE - OFFICE BUILDINGS	I-12	60229.00	35010.00
2305202	REPAIR AND MAINTENANCE - BOROUGH OFFICE BUILDINGS	I-12	0.00	31481.00
2305302	REPAIRING OF VEHICLES	I-12	137845.00	175471.00
2305351	REPAIRING OF VAN & RISKWA	I-12	13560.00	13560.00
2305903	REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	I-12	88346.00	29334.00
2308002	WATER PURIFICATION EXPENSES	I-12	0.00	119275.00
2308052	GUEST HOUSE	I-12	357027.00	1610469.00
2308053	TOWN HALL	I-12	325086.00	317752.00
2308054	MARRIAGE HALL	I-12	400549.00	570016.00
2308055	WW HOSTEL	I-12	3694.00	12450.00
2308056	HEALTH SERVICE(UPHCS-01.04.2012)	I-12	-2970.00	-103000.00
2308057	OFFICE BUILDING	I-12	167833.00	44036.00
2308058	30% SLUM/MINORITY DEVELOPEMENT	I-12	6150172.00	2272634.00
2308059	UTTORAYAN MARRIGE HALL	I-12	64405.00	32868.00
2407051	BANK CHARGES	I-13	62558.75	75496.60
2711009	OFFICE AND OTHER EQUIPMENT	I-17	0.00	78052.00
2722001	OFFICE BUILDING	I-0	0.00	4689047.10
2722056	BOUNDARY WALL	I-0	149946.00	246357.14
2722058	BUILDING	I-0	4378281.91	0.00
2723001	ROADS AND PAVEMENTS-CONCRETE	I-0	7665172.71	12264524.42
2723002	ROADS AND PAVEMENTS-BLACK TOPPED	I-0	21220232.00	12792994.13
2723003	ROADS AND PAVEMENTS uOTHERS	I-0	3824861.00	3747194.65
2723004	BRIDGES	I-0	160381.00	312428.56

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Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
		I-0	623897.63	623897.69
2723102	DRAINS-OPEN	I-0	4115167.84	2797800.83
2723103	DRAINS-CLOSED	I-0	66975.79	154895.64
2723104	CULVERTS	I-0	446257.00	587062.38
2723201	WATER PIPELINES	I-0	149817.00	113807.10
2723202	DEEP TUBE WELLS	I-0	16812.00	30058.65
2723203	WATER TANKS	I-0	38436.00	34995.87
2723206	RESERVOIRS	I-0	959421.60	1535618.70
2723251	HAND TUBE WELL	I-0	2377.00	0.00
2723301	LAMP POSTS	I-0	7148.00	7148.30
2724002	WATER PUMPING PLANTS	I-0	2370.00	0.00
2724005	HOSPITAL MACHINERY	I-0	-1650.00	0.00
2724006	ROAD ROLLERS	I-0	682730.00	0.00
2724012	SUBMERSIBLE PUMPS	I-0	1666.00	0.00
2724013	MOTOR PUMPS	I-0	689452.45	1586966.60
2724052	PLANT AND MACHINERY	I-0	849403.00	865053.13
2725003	CARS	I-0	495671.90	480291.40
2726001	COMPUTERS	I-0	2600.00	0.00
2726010	WATER COOLERS	I-0	174420.60	256748.80
2726051	OFFICE AND OTHER EQUIPMENT	I-0	51558.40	0.00
2727005	FANS	I-0	10900.00	13277.90
2727006	ELECTRIC FITTINGS AND INSTALLATIONS	I-0		
			353262322.06	348763883.21
B	Total - EXPENDITURE			
			45384146.33	81207668.44
A-B	Gross surplus/(deficit) of income over expenditure		<b>SURPLUS</b>	<b>SURPLUS</b>