



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

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

SS-II/A/c, Burdwan M (13-14)/16-17/4177 (13)
संख्या /No.

दिनांक / Dated : 17.01.2017

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24/1

OFFICE OF THE BURDWAN MUNICIPALITY
GENERAL DEPTT.
NO. 1187 (G.R.)
MARK. 24/1/17


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

Sub: Audit Report on Annual Financial Statement for the year 2013-14

Sir,

I am forwarding the Audit Reports and detailed comments on the AFS for the year 2013-14 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 31.03.2014

Form 81

Vide Rules 239 & 260

Name of Urban Local Body : BURDWAN MUNICIPALITY
BALANCE SHEET AS ON 31 March 2014

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	463152942.07		430941995.62	
311	EARMARKED FUNDS	B-2	142985272.00		137119573.00	
312	RESERVES	B-3	360707033.44		307794623.57	
				966845247.51		875856192.19
Grants,Contribution for Specific purposes						
320	GRANTS ,CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	244571515.15		221602403.15	
				244571515.15		221602403.15
Loans						
330	SECURED LOANS	B-5	0.00		0.00	
331	UNSECURED LOANS	B-6	0.00		0.00	
				0.00		0.00
TOTAL				1211416762.66		1097458595.34

APPLICATION OF FUNDS

Fixed Assets						
Gross Block						
410	FIXED ASSETS	B-11	758554951.29		621092291.29	
Less: Accumulated Depreciation						
411	ACCUMULATED DEPRECIATION	B-11	309790008.65		255119663.34	
	Net Block		448764942.64		365972627.95	
412	CAPITAL WORK-IN-PROGRESS	B-11	5784829.64		5784829.64	
				454549772.28		371757457.59
Investments						
420	INVESTMENTS-GENERAL FUND	B-12	87023392.00		89675270.00	



[Signature]
Chairman
Burdwan Municipality

[Signature]
Finance Officer
Burdwan Municipality

[Signature]
Accountant
Burdwan Municipality

[Signature]
Accounts & Finance
Coordinator
Burdwan Municipality

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Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
421	INVESTMENTS-OTHER FUND	B-13	134832002.00		128096865.00	
				221855394.00		217772135.00
	Working Capital					
	Current assets, loans & advances					
430	STOCK-IN-HAND	B-14	44870.00		1908582.05	
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	193982062.73		194011135.45	
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	360425032.12		333812065.42	
460	LOANS, ADVANCES AND DEPOSITS	B-18	10872460.10		10422063.10	
461	ACCUM.PROVISIONS AGAINST LOANS,ADVANCES & DEPOSITS	B-18	0.00		0.00	
	Less: Current Liabilities & Provisions					
340	DEPOSITS RECEIVED	B-7	10737173.86		10277982.86	
341	DEPOSITS WORKS	B-8	16107360.21		19298135.21	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	3468294.50		2648725.20	
360	PROVISIONS	B-10	0.00		0.00	
				535011596.38		507929002.75
	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			1211416762.66		1097458595.34



[Signature]
Chairman
Burdwan Municipality

[Signature]
Finance Officer
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[Signature]
Accountant
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Burdwan Municipality

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Form 88 [Vide Rules 239 & 260]
Name of Urban Local Body : BURDWAN Municipality
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2013-2014

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
INCOME				
1100101	PROPERETY TAX FROM RESIDENTIAL BUILD (CURRENT)	I-1	57959301.65	58252498.00
1100107	SURCHARGE ON PROPERTY TAX (CURRENT)	I-1	4711663.00	4711663.00
1100151	PROPERETY TAX FROM RESIDENTIAL BUILD (ARREAR)	I-1	0.00	0.00
1100152	SURCHARGE ON PROPERTY TAX (ARREAR)	I-1	0.00	0.00
1100153	INTEREST ON RATES & TAXES	I-1	340463.27	321329.88
1101053	TAX ON FOOD LICENSE	I-1	1895.00	0.00
1101107	ADVERTISEMENT TAX ON FOOTPATHS, RAILING POLES, ETC	I-1	30000.00	684164.00
1105151	SAND LIFTING TOLL TAX	I-1	945000.00	2123000.00
1108051	TAX ON TRADES, PROFESSION & CALLINGS (CURRENT)	I-1	3477933.00	3462437.00
1108053	TAX ON TRADES, PROFESSION & CALLINGS (ARREAR)	I-1	1241497.00	1317192.00
1109002	WATER TAX	I-1	3133916.00	2797505.00
1109051	BEARER LICENSE OF RICKSHA/W/VAN	I-1	173089.00	194976.00
1109080	OTHER TAXES	I-1	11192.00	3808202.00
1301001	RENT FROM MARKETS	I-3	45000.00	0.00
1301005	RENT/LESE-MARRIAGE HALLS (DAKSHINAYAN)	I-3	1217800.00	1447000.00
1301006	RENTAL INCOME FROM PLAYGROUNDS	I-3	345000.00	973000.00
1301051	RENT/LEASE-W.W.HOSTAIL	I-3	200150.00	208850.00
1301052	RENT/LEASE-TOWN HALL	I-3	766638.00	495300.00
1301055	RENT/LEASE-TINKONIA BUS STAND	I-3	1278957.00	742867.00
1301056	RENT FROM JALKOL COMPLEX	I-3	953765.00	585864.00
1301057	RENT/LEAS OF LATRINE & BATHROOM	I-3	0.00	5800.00
1301059	RENT FROM HAWKERS MARKET	I-3	3561828.00	3633828.00
1301060	RENT/LEASE-MARRIAGE HALLS (UTTARAYAN)	I-3	870000.00	1044500.00
1303001	RENT FROM GUEST HOUSES	I-3	1552965.00	3483400.00
1303051	RENT FROM MUSAFIR KHANA	I-3	155500.00	164500.00
1303052	RENT FROM PRANTIK HOUSE	I-3	631000.00	643550.00
1308003	RENT FROM LEASE OF FERRY GHAT / OTHER RENTS	I-3	1469050.00	0.00
1309002	RENT FROM OFFICE BUILDINGS	I-3	32670.00	50902.00
1309005	PAY & USE TOILET FOR KARJAN GATE	I-3	57000.00	76000.00
1401052	IMPOSING OF NEW HOLDING	I-4	2420607.00	2081082.00
1401054	AMALGAMATION	I-4	359972.00	192484.00

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
1401203	BATHROOM FEES	I-4	106954.00	76224.00
1401252	PICNIC CHARGE/GROUND RENT(LAKURDI JALKAL COMPLEX)	I-4	73950.00	55490.00
1401401	DEVELOPMENT FEES	I-4	1162386.00	3156164.00
1401405	ENERGY CHARGES / PARKING FEES	I-4	202220.00	147112.00
1402002	CESS	I-4	1043918.00	1075459.00
1404006	HOUSE CONNECTION FOR WATER	I-4	919380.00	221760.00
1404010	MUTATION FEES	I-4	10691612.00	12685591.00
1404012	ERECTION OF BUILDING FEES	I-4	4536946.00	5202121.00
1404014	BUILDING/DEVELOPMENT FEES	I-4	343506.00	2534550.00
1404052	SEPERATION FEES	I-4	52800.00	56000.00
1405007	SEPTIC TANK CLEARANCE CHARGES	I-4	292600.00	323800.00
1405010	BURNING GHAT & BURIAL GROUND CHARGES	I-4	1119940.00	1563240.00
1405015	SUPPLY OF EXTRA WATER/SPECIAL WATER SUPPLY/WATER TANKER	I-4	320988.00	322500.00
1406001	PARK ENTRANCE FEES	I-4	43743.00	82580.00
1407003	PLAN PREPARATION CHARGES & EXTENSION FEE OF SANCTIONED PLAN	I-4	238941.00	210627.00
1407004	ROAD RESTORATION CHARGES	I-4	3139648.00	13360350.00
1408002	LATRINE FEES	I-4	164892.00	135286.00
1408051	CLEANING OF GARBAGE	I-4	162000.00	335000.00
1501101	SALE OF TENDER FORMS	I-5	495700.00	228000.00
1501102	SALE OF MAPS	I-5	800.00	200.00
1501105	SALE PERMISSION FORM	I-5	650397.00	882253.00
1504002	HIRE CHARGES OF AMBULANCE	I-5	421854.00	493382.00
1504101	HIRE CHARGES OF VECHICLES & ROAD ROLLER	I-5	23000.00	29069.00
1601001	SALARY GRANT	I-6	103646884.00	97452322.00
1601002	D.A. SUBVENTION GRANT	I-6	57177331.00	60448624.00
1601004	PENSION RELIEF GRANT	I-6	37356726.00	0.00
1601005	FIXED GRANT	I-6	28409580.00	30902790.00
1601012	REVENUE GRANTS FROM GOVERNMENT AGENCIES	I-6	19196400.00	0.00
1601065	BONUS	I-6	1214440.00	403000.00
1604011	CONTRIBUTION TOWARDS FIXED ASSETS	I-6	38545043.13	48094102.13
1711051	BANK INTERSRT	I-8	21545055.60	15117957.20
1712051	INTEREST ON OFF.LOAN	I-8	1056444.00	1187652.00

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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
1801052	REFUND OF PAYMENT	I-9	157211.00	444664.00
1803001	ROAD SIDE LAND	I-9	3205432.00	5095393.00
1803010	FURNITURE, FIXTURES, FITTINGS AND ELECTRIC APPLIANCES	I-9	0.00	-9500.00
1808002	REALIZATION UNDER MUNICIPAL ACT	I-9	84000.00	15000.00
1808004	FINES UNDER WEST BENGAL MUNICIPAL ACT, 1993	I-9	21070.00	6688.00
1808007	PENALTIES UNDER OTHER ACTS/CONTRACTS	I-9	4900.00	0.00
1808013	RECOVERIES FROM CONTRACTORS	I-9	0.00	17114404.95
1808051	PENALTY CHARGES-BANK LOAN (DEFAULTER)	I-9	58700.00	37100.00
1808052	UPHCS-01.04.2012-IPP VIII EXTN.	I-9	4140308.00	6456960.00
A	Total - INCOME		429971551.65	419445809.16

EXPENDITURE

2101001	BASIC SALARY	I-10	90939879.84	93331396.90
2101002	DEARNESS ALLOWANCE	I-10	48867508.00	59085240.00
2101004	HOUSE RENT ALLOWANCE	I-10	15846832.00	16729065.00
2101005	MEDICAL ALLOWANCE	I-10	2843394.00	2946310.00
2101007	EX-GRATIA	I-10	487700.00	900.00
2101008	BONUS	I-10	2582800.00	3390700.00
2101051	CONSOLIDATED PAY/EXTRA LABOUR	I-10	8741726.00	15260733.00
2101052	NET SALARY PAID	I-10	0.00	11598.00
2101054	SPECIAL ALLOWANCE	I-10	13600.00	14200.00
2101055	DEARNESE PAY	I-10	19662254.10	20315049.00
2102001	OVER-TIME ALLOWANCE	I-10	162711.00	144874.00
2102008	ALLOWANCES TO CHAIRMAN AND VICE-CHAIRMAN	I-10	112800.00	86200.00
2102009	ALLOWANCES TO OTHER BOARD OF COUNCILORS	I-10	630450.00	553825.00
2102012	OFFICE CONTINGENCIES	I-10	453728.00	511915.00
2102051	CAS BENEFIT	I-10	1875.00	0.00
2102053	SUSPENSION ALLOWANCES	I-10	376227.00	130216.00
2102054	SPECIAL ALLOWENCE	I-10	72335.00	132600.00
2102056	OTHER PAY	I-10	4752766.00	101143.00
2103001	PENSION	I-10	47024401.00	59321787.00
2103052	GRATUITY	I-10	19199079.00	16409168.00
2104001	LEAVE ENCASHMENT	I-10	504475.00	0.00

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
2304151	TOWER CLOCK AT RAJBATI	I-12	0.00	28287.00
2305001	REPAIR AND MAINTENANCE-ROADS AND PAVEMENTS	I-12	3538.00	238759.00
2305003	REPAIR AND MAINTENANCE-WATER SUPPLY	I-12	188706.00	55699.00
2305004	REP. & MAINTENANCE-SEWERAGE & DRAINAGE(INC. BANKA CLEANING)	I-12	1820.00	0.00
2305008	REPAIR AND MAINTENANCE-PARKS AND PLAYGROUNDS	I-12	457458.00	719166.00
2305106	REPAIR AND MAINTENANCE -PUBLIC TOILETS	I-12	750.00	88484.00
2305109	REP. & MAINTENANCE - GUEST HOUSES	I-12	122321.00	0.00
2305201	REPAIR AND MAINTENANCE - OFFICE BUILDINGS	I-12	35010.00	63567.00
2305202	REPAIR AND MAINTENANCE - BOROUGH OFFICE BUILDINGS	I-12	31481.00	16026.00
2305302	REPAIRING OF VEHICLES	I-12	175471.00	319119.00
2305351	REPAIRING OF VAN & RISKWA	I-12	13560.00	0.00
2305903	REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	I-12	29334.00	187085.00
2308002	WATER PURIFICATION EXPENSES	I-12	119275.00	0.00
2308052	GUEST HOUSE	I-12	1610469.00	897638.00
2308053	TOWN HALL	I-12	317752.00	276088.00
2308054	MARRIAGE HALL	I-12	570016.00	159617.00
2308055	WW HOSTEL	I-12	12450.00	0.00
2308056	HEALTH SERVICE(UPHCS-01.04.2012)	I-12	-103000.00	0.00
2308057	OFFICE BUILDING	I-12	44036.00	88508.00
2308058	30% SLUM/MINORITY DEVELOPEMENT	I-12	2272634.00	3469296.00
2308059	UTTORAYAN MARRIGE HALL	I-12	32868.00	0.00
2407051	BANK CHARGES	I-13	75496.60	83473.50
2711009	OFFICE AND OTHER EQUIPMENT	I-17	78052.00	0.00
2722001	OFFICE BUILDING	I-0	4689047.10	5385008.20
2722056	BOUNDARY WALL	I-0	246357.14	365966.92
2723001	ROADS AND PAVEMENTS-CONCRETE	I-0	12264524.42	18874826.79
2723002	ROADS AND PAVEMENTS-BLACK TOPPED	I-0	12792994.13	11212567.72
2723003	ROADS AND PAVEMENTS & OTHERS	I-0	3747194.65	6724645.85
2723004	BRIDGES	I-0	312428.56	458709.26
2723102	DRAINS-OPEN	I-0	623897.69	623897.68
2723103	DRAINS-CLOSED	I-0	2797800.83	4181869.25
2723104	CULVERTS	I-0	154895.64	204191.50
2723201	WATER PIPELINES	I-0	587062.38	662205.69

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Form 88 [Vide Rules 239 & 260]
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INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2013-2014

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
2723202	DEEP TUBE WELLS	I-0	113807.10	199712.80
2723203	WATER TANKS	I-0	30058.65	56669.10
2723206	RESERVOIRS	I-0	34995.87	34995.90
2723251	HAND TUBE WELL	I-0	1535618.70	2000465.80
2723301	LAMP POSTS	I-0	0.00	2377.50
2724002	WATER PUMPING PLANTS	I-0	7148.30	7148.30
2724052	PLANT AND MACHINERY	I-0	1586966.60	1914188.40
2725003	CARS	I-0	865053.13	837278.46
2726001	COMPUTERS	I-0	480291.40	495788.20
2726051	OFFICE AND OTHER EQUIPMENT	I-0	256748.80	474182.60
2727006	ELECTRIC FITTINGS AND INSTALLATIONS	I-0	13277.90	10900.39
B	Total - EXPENDITURE		348763883.21	387234862.71
A-B	Gross surplus/(deficit) of income over expenditure		81207668.44	32210946.45
			SURPLUS	SURPLUS