



Accounts  
Audit

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-11/A/6 Burdwan M(14-15)/16-17/4175(TB)

संख्या /No.

दिनांक / Dated : 17.01.2017

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

OFFICE OF THE BURDWAN MUNICIPALITY  
GENERAL DEPTT.

RECD. NO. 1139(G-R)

DATE 17/1/17

Sub: Audit Report on Annual Financial Statement for the year 2014-15

Sir,

I am forwarding the Audit Reports and detailed comments on the AFS for the year 2014-15 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

**Burdwan Municipality**  
**Balance Sheet as on 31.03.2015**  
**Form 81**  
**Vide Rules 239 & 260**

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	502802145.09		463152942.07	
311	EARMARKED FUNDS	B-2	152987349.00		142985272.00	
312	RESERVES	B-3	420490538.94		360707033.44	
				1076280033.03		966845247.51
Grants,Contribution for Specific purposes						
320	GRANTS ,CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	310551966.65		244571515.15	
				310551966.65		244571515.15
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>				1386831999.68		1211416762.66
<b>APPLICATION OF FUNDS</b>						
Fixed Assets						
Gross Block						
410	FIXED ASSETS	B-11	896644277.43		758554951.29	
Less: Accumulated Depreciation						
411	ACCUMULATED DEPRECIATION	B-11	373682210.33		309790008.65	
Net Block			522962067.10		448764942.64	
412	CAPITAL WORK-IN-PROGRESS	B-11	0.00		5784829.64	
				522962067.10		454549772.28
Investments						
420	INVESTMENTS-GENERAL FUND	B-12	116108985.00		87023392.00	

*[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 2015

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
421	INVESTMENTS-OTHER FUND	B-13	142994930.00		134832002.00	
				259103915.00		221855394.00
	<b>Working Capital</b>					
	<b>Current assets, loans &amp; advances</b>					
430	STOCK-IN-HAND	B-14	192234.00		44870.00	
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	215963601.67		193982062.73	
432	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	104637.00		0.00	
440	PRE-PAID EXPENSES	B-16	19252.00		0.00	
450	CASH AND BANK BALANCE	B-17	419822515.88		360425032.12	
460	LOANS, ADVANCES AND DEPOSITS	B-18	9680281.10		10872460.10	
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	7087155.86		10737173.86	
341	DEPOSITS WORKS	B-8	12242124.21		16107360.21	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	21687224.00		3468294.50	
360	PROVISIONS	B-10	0.00		0.00	
				604766017.58		535011596.38
	<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>1386831999.68</b>		<b>1211416762.66</b>



*[Signature]*  
Chairman  
Burdwan Municipality

*[Signature]*  
Finance Officer  
Burdwan Municipality

*[Signature]*  
Accountant  
Burdwan Municipality

*[Signature]*  
Accounts & Finance  
Coordinator  
Burdwan Municipality

P-2

**Form 88 [Vide Rules 239 & 260]**  
**Name of Urban Local Body : BURDWAN Municipality**  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2014-2015**

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	58252498.00	58036939.00
1100107	SURCHARGE ON PROPERTY TAX (CURRENT)	I-1	4711663.00	4782636.00
1100153	INTEREST ON RATES & TAXES	I-1	321329.88	374133.01
1101053	TAX ON FOOD LICENSE	I-1	0.00	2100.00
1101107	ADVERTISEMENT TAX ON FOOTPATHS, RAILING POLES, ETC	I-1	684164.00	1362126.00
1105151	SAND LIFTING TOLL TAX	I-1	2123000.00	2143758.00
1108051	TAX ON TRADES, PROFESSION & CALLINGS(CURRENT)	I-1	3462437.00	3452063.00
1108053	TAX ON TRADES, PROFESSION & CALLINGS(ARREAR)	I-1	1317192.00	1226693.00
1109002	WATER TAX	I-1	2797505.00	272411.00
1109051	BEARER LICENSE OF RICKSHAW/VAN	I-1	194976.00	216312.00
1109080	OTHER TAXES	I-1	3808202.00	1068384.00
1301002	RENT FROM SHOPPING COMPLEXES	I-3	0.00	2888549.00
1301005	RENT/LESE-MARRIAGE HALLS(DAKSHINAYAN)	I-3	1447000.00	1544000.00
1301006	RENTAL INCOME FROM PLAYGROUNDS	I-3	973000.00	2461500.00
1301051	RENT/LEASE-W.W.HOSTAIL	I-3	208850.00	211295.00
1301052	RENT/LEASE-TOWN HALL	I-3	495300.00	676975.00
1301054	RENT/LEASE-SHYAMSAYER	I-3	0.00	336000.00
1301055	RENT/LEASE-TINKONIA BUS STAND	I-3	742867.00	0.00
1301056	RENT FROM JALKOL COMPLEX	I-3	585864.00	1022972.00
1301057	RENT/LEAS OF LATRINE&BATHROOM	I-3	5800.00	34000.00
1301059	RENT FROM HAWKERS MARKET	I-3	3633828.00	4721964.00
1301060	RENT/LEASE-MARRIAGE HALLS(UTTARAYAN)	I-3	1044500.00	968500.00
1303001	RENT FROM GUEST HOUSES	I-3	3483400.00	3283938.00
1303051	RENT FROM MUSAFIR KHANA	I-3	164500.00	205550.00
1303052	RENT FROM PRANTIK HOUSE	I-3	643550.00	780300.00
1304001	RENT FROM LEASE OF LANDS	I-3	0.00	20000000.00
1309002	RENT FROM OFFICE BUILDINGS	I-3	50902.00	47467.00
1309005	PAY & USE TOILET FOR KARJAN GATE	I-3	76000.00	213000.00
1309051	PAY & USE LATRINE AT SPANDAN COMPLEX	I-3	0.00	57500.00
1401052	IMPOSING OF NEW HOLDING	I-4	2081082.00	2832229.00
1401054	AMALGAMATION	I-4	192484.00	221624.00



Form 88 [Vide Rules 239 & 260]  
Name of Urban Local Body : BURDWAN Municipality  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2014-2015**

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
1401203	BATHROOM FEES	1-4	76224.00	25108.00
1401252	PICNIC CHARGE/GROUND RENT(LAKURDI JALKAL COMPLEX)	1-4	55490.00	89360.00
1401401	DEVELOPMENT FEES	1-4	3156164.00	4724116.00
1401405	ENERGY CHARGES / PARKING FEES	1-4	147112.00	141628.00
1402002	CESS	1-4	1075459.00	1977891.00
1404006	HOUSE CONNECTION FOR WATER	1-4	221760.00	933240.00
1404010	MUTATION FEES	1-4	12685591.00	14057927.00
1404012	ERECTION OF BUILDING FEES	1-4	5202121.00	5911546.00
1404014	BUILDING/DEVELOPMENT FEES	1-4	2534550.00	12196.00
1404052	SEPERATION FEES	1-4	56000.00	104172.00
1405006	DISPOSAL OF PAUPER DEAD BODIES & LIFTING GARBAGE	1-4	0.00	14640.00
1405007	SEPTIC TANK CLEARANCE CHARGES	1-4	323800.00	403725.00
1405010	BURNING GHAT & BURIAL GROUND CHARGES	1-4	1563240.00	2564960.00
1405012	WATER FEES	1-4	0.00	-1791.00
1405015	SUPPLY OF EXTRA WATER/SPECIAL WATER SUPPLY/WATER TANKER	1-4	322500.00	425200.00
1405021	PARKINGFEES/TOWER INSTALATION	1-4	0.00	1620000.00
1406001	PARK ENTRANCE FEES	1-4	82580.00	106744.00
1407003	PLAN PREPARATION CHARGES & EXTENSION FEE OF SANCTIONED PLAN	1-4	210627.00	219769.00
1407004	ROAD RESTORATION CHARGES	1-4	13360350.00	2842699.00
1408002	LATRINE FEES	1-4	135286.00	70128.00
1408051	CLEANING OF GARBAGE	1-4	335000.00	198000.00
1501006	SALE OF TREES	1-5	0.00	12100.00
1501101	SALE OF TENDER FORMS	1-5	228000.00	262760.00
1501102	SALE OF MAPS	1-5	200.00	600.00
1501105	SALE PERMISSION FORM	1-5	882253.00	902314.00
1504002	HIRE CHARGES OF AMBULANCE	1-5	493382.00	336423.00
1504101	HIRE CHARGES OF VECHICLES & ROAD ROLLER	1-5	29069.00	8000.00
1601001	SALARY GRANT	1-6	97452322.00	109251185.00
1601002	D.A. SUBVENTION GRANT	1-6	60448624.00	75513085.00
1601005	FIXED GRANT	1-6	30902790.00	33483000.00
1601065	BONUS	1-6	403000.00	0.00
1604011	CONTRIBUTION TOWARDS FIXED ASSETS	1-6	48094102.13	54064543.00



**Form 88 [Vide Rules 239 & 260]**  
**Name of Urban Local Body : BURDWAN Municipality**  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2014-2015**

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
1711051	BANK INTERSRT	I-8	15117957.20	16811088.90
1712051	INTEREST ON OFF.LOAN	I-8	1187652.00	1290359.00
1801052	REFUND OF PAYMENT	I-9	444664.00	391751.00
1803001	ROAD SIDE LAND	I-9	5095393.00	2054788.00
1803010	FURNITURE, FIXTURES, FITTINGS AND ELECTRIC APPLIANCES	I-9	-9500.00	-25277.00
1808002	REALIZATION UNDER MUNICIPAL ACT	I-9	15000.00	0.00
1808004	FINES UNDER WEST BENGAL MUNICIPAL ACT, 1993	I-9	6688.00	12574.00
1808005	FINES UNDER OTHER ACTS/CONTRACTS	I-9	0.00	140.00
1808010	SALE OF SCRAP AND MATERIAL	I-9	0.00	1424251.00
1808013	RECOVERIES FROM CONTRACTORS	I-9	17114404.95	38156712.00
1808051	PENALTY CHARGES-BANK LOAN (DEFAULTER)	I-9	37100.00	25600.00
1808052	UPHCS-01.04.2012-IPP VIII EXTN.	I-9	6456960.00	4578447.00
<b>A</b>	<b>Total - INCOME</b>		<b>419445809.16</b>	<b>490440619.91</b>
<b>EXPENDITURE</b>				
2101001	BASIC SALARY	I-10	93331396.90	96654065.10
2101002	DEARNESS ALLOWANCE	I-10	59085240.00	66767216.00
2101004	HOUSE RENT ALLOWANCE	I-10	16729065.00	17320806.00
2101005	MEDICAL ALLOWANCE	I-10	2946310.00	2983200.00
2101007	EX-GRATIA	I-10	900.00	0.00
2101008	BONUS	I-10	3390700.00	4974100.00
2101051	CONSOLIDATED PAY/EXTRA LABOUR	I-10	15260733.00	17720996.00
2101052	NET SALARY PAID	I-10	11598.00	5319811.90
2101053	CONVEYANCE ALLOWANCE	I-10	0.00	10500.00
2101054	SPECIAL ALLOWANCE	I-10	14200.00	7920.00
2101055	DEARNESE PAY	I-10	20315049.00	22530698.00
2102001	OVER-TIME ALLOWANCE	I-10	144874.00	405198.00
2102008	ALLOWANCES TO CHAIRMAN AND VICE-CHAIRMAN	I-10	86200.00	112800.00
2102009	ALLOWANCES TO OTHER BOARD OF COUNCILORS	I-10	553825.00	641100.00
2102012	OFFICE CONTINGENCIES	I-10	511915.00	428431.00
2102052	CONSOLIDATED PAY	I-10	0.00	-275900.00
2102053	SUSPENSION ALLOWANCES	I-10	130216.00	266.00
2102054	SPECIAL ALLOWENCE	I-10	132600.00	75900.00

Form 88 [Vide Rules 239 & 260]  
Name of Urban Local Body : BURDWAN Municipality  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2014-2015**

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
2102055	CONVEYENCE ALLOWENCE	I-10	0.00	10500.00
2102056	OTHER PAY	I-10	101143.00	53722.00
2103001	PENSION	I-10	59321787.00	78167618.00
2103052	GRATUITY	I-10	16409168.00	5650917.00
2104001	LEAVE ENCASHMENT	I-10	0.00	255788.00
2104002	LEAVE SALARY CONTRIBUTION	I-10	357064.00	0.00
2201002	OTHER RENTS	I-11	0.00	161082.00
2201101	ELECTRICITY EXPENSES(OTHERS)	I-11	65735.00	3204340.00
2201103	SECURITY SERVICE(ADM.BUILD.,T/HALL,B/GHAT)	I-11	248000.00	208000.00
2201151	ELECTRICITY EXP. STREET LIGHT	I-11	0.00	26305.00
2201152	ELECTRICITY EXP. (PUMP HOUSE)	I-11	498208.00	0.00
2201201	TELEPHONE EXPENSES	I-11	172045.00	189645.00
2201202	CELL PHONE EXPENSES	I-11	15728.00	4382.00
2201203	POSTAGE AND TELEGRAM	I-11	28.00	0.00
2202102	PRINTING AND BINDING	I-11	390326.00	346039.00
2202103	PAPER AND STATIONARY	I-11	310817.00	1044635.00
2202104	COMPUTER CONSUMABLES	I-11	22015.00	250.00
2203001	TRAVELING AND CONVEYANCE -CHAIRMAN/MAYOR	I-11	915.00	780.00
2203002	TRAVELING AND CONVEYANCE -BOARD OF COUNCILORS	I-11	350.00	1300.00
2203003	TRAVELING AND CONVEYANCE -OTHERS	I-11	53718.00	102220.00
2203004	FUEL	I-11	39528.00	0.00
2203005	PETROL AND DIESEL	I-11	0.00	14846.00
2204001	INSURANCE-VEHICLES, CASH ETC.	I-11	186164.00	225862.00
2205101	LEGAL FEES	I-11	547843.00	444063.00
2205202	PROFESSIONAL FEES-ENGINEER	I-11	14500.00	0.00
2206002	ADVERTISEMENT AND PUBLICITY	I-11	233531.00	174403.00
2206004	CULTURAL, SPORTS, HEALTH, EDUCATION (DONATION)	I-11	141806.00	4000.00
2208051	D.N.DAS CHARITABLE TRUST	I-11	66600.00	6485.00
2208052	WARD COMMITTEE EXPENSES	I-11	350629.00	156696.00
2208053	SPORTS	I-11	50000.00	5000.00
2208054	DONATION	I-11	170000.00	220000.00
2301001	ELECTRICITY EXPENSES(PUMP)	I-12	15166047.00	16850142.00
2301002	DIESEL EXPENSES	I-12	1534303.00	1782315.00



Form 88 [Vide Rules 239 & 260]  
Name of Urban Local Body : BURDWAN Municipality  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2014-2015**

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
2301003	PETROL EXPENSES	I-12	60392.00	45505.00
2301051	FUEL WOOD TO BURNING GHAT	I-12	403286.00	335313.50
2301052	ELECTRICITY EXPENSES(OTHER)	I-12	10359449.00	15701721.00
2303005	HEALTH SERVICES	I-12	5670754.00	20784810.00
2303006	STATIONARY STORE	I-12	0.00	3160.00
2303012	ELECTRICITY STORE	I-12	0.00	193680.00
2304051	HIRE CHARGES OF GENERATOR	I-12	57280.00	13191.00
2304052	HIRE CHARGES- VEHICLES	I-12	152473.00	96914.00
2304151	TOWER CLOCK AT RAJBATI	I-12	28287.00	4041.00
2305001	REPAIR AND MAINTENANCE-ROADS AND PAVEMENTS	I-12	238759.00	0.00
2305003	REPAIR AND MAINTENANCE-WATER SUPPLY	I-12	55699.00	8600.00
2305004	REP. & MAINTENANCE-SEWERAGE & DRAINAGE(INC. BANKA CLEANING)	I-12	0.00	780.00
2305008	REPAIR AND MAINTENANCE-PARKS AND PLAYGROUNDS	I-12	719166.00	545740.00
2305106	REPAIR AND MAINTENANCE -PUBLIC TOILETS	I-12	88484.00	0.00
2305111	REPAIR AND MAINTENANCE -SCHOOLS	I-12	0.00	2365.00
2305201	REPAIR AND MAINTENANCE - OFFICE BUILDINGS	I-12	63567.00	111408.00
2305202	REPAIR AND MAINTENANCE - BOROUGH OFFICE BUILDINGS	I-12	16026.00	0.00
2305302	REPAIRING OF VEHICLES	I-12	319119.00	242746.00
2305351	REPAIRING OF VAN & RISKWA	I-12	0.00	98460.00
2305903	REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	I-12	187085.00	341784.00
2308052	GUEST HOUSE	I-12	897638.00	164075.00
2308053	TOWN HALL	I-12	276088.00	154924.00
2308054	MARRIAGE HALL	I-12	159617.00	26344.00
2308057	OFFICE BUILDING	I-12	88508.00	47164.00
2308058	30% SLUM/MINORITY DEVELOPEMENT	I-12	3469296.00	2880676.00
2407051	BANK CHARGES	I-13	83473.50	92020.71
2722001	OFFICE BUILDING	I-0	5385008.20	5511282.90
2722056	BOUNDARY WALL	I-0	365966.92	485972.84
2722058	BUILDING	I-0	0.00	97732.28
2723001	ROADS AND PAVEMENTS-CONCRETE	I-0	18874826.79	26911394.20
2723002	ROADS AND PAVEMENTS-BLACK TOPPED	I-0	11212567.72	8114159.72
2723003	ROADS AND PAVEMENTS OTHERS	I-0	6724645.85	7702769.80
2723004	BRIDGES	I-0	458709.26	461860.82

Form 88 [Vide Rules 239 & 260]  
 Name of Urban Local Body : BURDWAN Municipality  
**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2014-2015**

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
2723102	DRAINS-OPEN	I-0	623897.68	642227.63
2723103	DRAINS-CLOSED	I-0	4181869.25	5892385.31
2723104	CULVERTS	I-0	204191.50	270951.80
2723201	WATER PIPELINES	I-0	662205.69	750447.59
2723202	DEEP TUBE WELLS	I-0	199712.80	199712.80
2723203	WATER TANKS	I-0	56669.10	56669.10
2723206	RESERVOIRS	I-0	34995.90	34995.87
2723251	HAND TUBE WELL	I-0	2000465.80	2421694.10
2723301	LAMP POSTS	I-0	2377.50	2377.50
2724002	WATER PUMPING PLANTS	I-0	7148.30	7148.30
2724051	VAN RICKSHAW	I-0	0.00	15350.00
2724052	PLANT AND MACHINERY	I-0	1914188.40	2111535.65
2725003	CARS	I-0	837278.46	1013446.96
2726001	COMPUTERS	I-0	495788.20	611322.20
2726002	XEROX-MACHINES	I-0	0.00	6297.50
2726051	OFFICE AND OTHER EQUIPMENT	I-0	474182.60	574916.40
2727006	ELECTRIC FITTINGS AND INSTALLATIONS	I-0	10900.39	10900.41
<b>B</b>	<b>Total - EXPENDITURE</b>		<b>387234862.71</b>	<b>450791416.89</b>
<b>A-B</b>	<b>Gross surplus/(deficit) of income over expenditure</b>		<b>32210946.45</b>	<b>39649203.02</b>
			<b>SURPLUS</b>	<b>SURPLUS</b>

P-