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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

35-III/A/6 Bhatpara m (14-15) / 12-18 / 1125
संख्या / No.

दिनांक / Dated : 07.06.2012

To
The Chairman,
Bhatpara Municipality,
1/1, West Ghoshpara Road,
P.O. Kankinara,
Dist.: North 24 Parganas,
Pin-743126




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

ट्रेजरी बिल्डिंग्स (प्रथम तल) 2, गवर्नमेंट प्लेस (पश्चिम), कोलकाता-700 001

Treasury Buildings (1st Floor) 2, Government Place (West) Kolkata - 700 001

Phone : (033) 2213 3015 / 2262 5563, Fax : (033) 2213-3174 / 2262-5757

**AUDIT REPORT ON THE ANNUAL FINANCIAL STATEMENTS OF BHATPARA
MUNICIPALITY FOR THE YEAR ENDED 31ST MARCH, 2015**

We have audited the Balance Sheet of the Bhatpara Municipality as at 31st March, 2015 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 Bhatpara Municipality Management. Our responsibility is to express an opinion on these financial statements based on our audit findings.

2. This Audit Report contains the comments of the Examiner of Local Accounts (ELA) 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 regard to compliance with the Laws, Rules and Regulations (Propriety and Regularity Audit) and efficiency-cum-performance aspects, etc., are reported through Inspection Reports/Audit Reports separately.

3. 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.

4. Based on our audit, we report that:

i. 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.

ii. The Balance Sheet and Income & Expenditure Account and Receipts and 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) subject to the observations made below.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Bhatpara Municipality as required under Accounting Manual for Urban Local Bodies (Part – 5 : Forms & Formats) in so far as it appears from our examination of such books and subject to the observations made below.

Management adhered to appropriate internal controls [Comments as per Sub-rule (2) (1) (d) of the Rule 22 of West Bengal Municipal (Finance & Accounting) Rules, 1999 (Amends) is enclosed (Annexure – 1)]

Name of Urban Local Body : BHATPARA MUNICIPALITY
BALANCE SHEET AS ON 31 March 2015

No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
SOURCES OF FUNDS						
Reserves and Surplus						
	MUNICIPAL (GENERAL) FUND	B-1	191173784.63		111922472.05	
	EARMARKED FUNDS	B-2	84659662.07		91470440.49	
	RESERVES	B-3	1027639694.00		801970312.00	
				1303473140.70		1005363224.54
Grants, Contribution for Specific purposes						
	GRANTS ,CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	-71310269.25		109108424.50	
				-71310269.25		109108424.50
Loans						
	SECURED LOANS	B-5	8961049.00		21200000.00	
	UNSECURED LOANS	B-6	72128560.00		45074990.00	
				81089609.00		66274990.00
TOTAL				1313252480.45		1180746639.04
APPLICATION OF FUNDS						
Fixed Assets						
	Less: Accumulated Depreciation					
	FIXED ASSETS	B-11	-1799189997.00		-1429139890.00	
	ACCUMULATED DEPRECIATION	B-11	720620316.00		597348530.00	
	CAPITAL WORK-IN-PROGRESS	B-11	-79830669.00		-78816466.00	
	Net Block		1158400350.00		910607826.00	
				1158400350.00		910607826.00
Investments						
	INVESTMENTS-GENERAL FUND	B-12	8825022.00		30525022.00	
	INVESTMENTS-OTHER FUND	B-13	75408841.00		81237167.00	
				84233863.00		111762189.00
Working Capital						
Current assets, loans & advances						



S. Acharya

[Signature]
Finance Officer
BHATPARA MUNICIPALITY

[Signature]
Chairman
BHATPARA MUNICIPALITY

Name of Urban Local Body : BHATPARA MUNICIPALITY
BALANCE SHEET AS ON 31 March 2015

Code No.	Description of Item	Schedules No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
	STOCK-IN-HAND	B-14	26639661.00		22651364.00	
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	142696447.07		138884180.06	
	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	-38949273.24		-29168254.28	
440	PRE-PAID EXPENSES	B-16	104332.00		0.00	
	CASH AND BANK BALANCE	B-17	179304814.11		350276513.45	
460	LOANS, ADVANCES AND DEPOSITS	B-18	28297758.70		16303061.70	
	ACCUM. PROVISIONS AGAINST LOANS, ADVANCES & DEPOSITS	B-18	0.00		0.00	
	Less: Current Liabilities & Provisions					
340	DEPOSITS RECEIVED	B-7	141152562.50		215085509.50	
	DEPOSITS WORKS	B-8	1958575.00		6091501.00	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	149636345.69		146224742.39	
	PROVISIONS	B-10	0.00		0.00	
				45346256.45		131525112.04
	Other Assets					
470	OTHER ASSETS	B-19	0.00		0.00	
				0.00		0.00
	Misc. Expenditure (to the extent not written off)					
	MISCELLANEOUS EXPENDITURE TO BE WRITTEN OFF	B-20	25272011.00		26851512.00	
				25272011.00		26851512.00
	TOTAL			1313252480.45		1180746639.04



S. Adhikari

[Signature]
Finance Officer
BHATPARA MUNICIPALITY

[Signature]
Chairman
BHATPARA MUNICIPALITY

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

Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
2	3	4	5
INCOME			
TAX REVENUE	I-1	44420186.24	31075858.75
ASSIGNED REVENUES AND COMPENSATIONS	I-2	27364684.00	17465373.00
RENTAL INCOME FROM MUNICIPAL PROPERTIES	I-3	8709000.42	7392344.00
FEES AND USER CHARGES	I-4	50719056.07	52044112.24
SALE AND HIRE CHARGES	I-5	3667567.00	5808108.00
REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I-6	402594682.24	503864607.15
INCOME FROM INVESTMENTS	I-7	1575822.00	1703372.00
INTEREST EARNED	I-8	9867339.90	8505104.58
OTHER INCOME	I-9	704901.07	921569.09
Total - INCOME		549623238.94	628780448.81
EXPENDITURE			
ESTABLISHMENT EXPENSES	I-10	287714160.90	260712110.87
ADMINISTRATIVE EXPENSES	I-11	10939949.00	11863494.00
OPERATION AND MAINTENANCE	I-12	100810035.50	119316301.00
INTEREST AND FINANCE CHARGES	I-13	2561601.81	4182352.44
PROGRAMME EXPENSES	I-14	39711698.00	91689190.00
PROVISIONS AND WRITE OFFS	I-16	10234554.24	9762549.96
DEPRECI	I-0	90306372.00	123271786.00
PRIOR PERIOD	I-0	0.00	0.00
Total - EXPENDITURE		542278371.45	620797784.27
-B Gross surplus/(deficit) of income over expenditure		7344867.49	7982664.54
		SURPLUS	SURPLUS



S. Aich

[Signature]
 Finance Officer
 BHATPARA MUNICIPALITY

[Signature]
 Chairman
 BHATPARA MUNICIPALITY