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INDIAN AUDIT AND ACCOUNTS DEPARTMENT

O/o PRINCIPAL ACCOUNTANT GENERAL

(GENERAL & SOCIAL SECTOR AUDIT), W.B.

LOCAL AUDIT DEPARTMENT

No. SS-III/ A/cs Bhatpara M(07-08)/13-14/ 4702(113)

Dated: 05.02.2014

E.O/F.O/H.C/AFC/Offgr. Accountant / Tax collector & Farmer Accountant

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

Pl. take n.c

Approved
11/02/14

BHATPARA MUNICIPALITY
RECEIVED

A-18/10,669

NO.

DT.

10/02/14

Sub: Audit Report on Annual Financial Statement for the year 2007-08

Sir,

I am forwarding the Audit Reports and detailed comments on the AFS for the year 2007-08 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

AUDIT REPORT ON THE ANNUAL FINANCIAL STATEMENTS OF BHATPARA MUNICIPALITY FOR THE YEAR ENDED 31st MARCH, 2008

We have audited the Balance Sheet of the Bhatpara Municipality as at 31st March, 2008 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

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	136778097.41		100156084.65	
311	EARMARKED FUNDS	B-2	66401799.92		62749367.92	
312	RESERVES	B-3	189200331.00		188899202.00	
				392380228.33		351804654.57
Grants,Contribution for Specific purposes						
320	GRANTS ,CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	116329514.73		62997553.73	
				116329514.73		62997553.73
Loans						
330	SECURED LOANS	B-5	0.00		0.00	
331	UNSECURED LOANS	B-6	0.00		0.00	
				0.00		0.00
TOTAL				508709743.06		414802208.30

APPLICATION OF FUNDS

Fixed Assets

Less: Accumulated Depreciation						
410	FIXED ASSETS	B-11	-389551173.00		-358816605.00	
411	ACCUMULATED DEPRECIATION	B-11	192176687.00		161475445.00	
412	CAPITAL WORK-IN-PROGRESS	B-11	-3916461.00		0.00	
			201290947.00		197341160.00	

Net Block



Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
				201290947.00		197341160.00
	Investments					
420	INVESTMENTS-GENERAL FUND	B-12	22715410.50		15458831.50	
421	INVESTMENTS-OTHER FUND	B-13	60743828.00		58865836.00	
				83459238.50		74324667.50
	Working Capital					
	Current assets, loans & advances					
430	STOCK-IN-HAND	B-14	2313218.00		1522840.00	
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	158114799.02		154755164.23	
432	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	-46049655.56		-39937058.12	
440	PRE-PAID EXPENSES	B-16	59333.00		59333.00	
450	CASH AND BANK BALANCE	B-17	178725135.63		91362826.92	
460	LOANS, ADVANCES AND DEPOSITS	B-18	10838922.70		9620822.70	
461	ACCUM.PROVISIONS AGAINST LOANS,ADVANCES & DEPOSITS	B-18	0.00		0.00	
	Less: Current Liabilities & Provisions					
340	DEPOSITS RECEIVED	B-7	6131050.00		8669944.00	
341	DEPOSITS WORKS	B-8	5858388.00		3137034.00	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	68052757.23		62440569.93	
360	PROVISIONS	B-10	0.00		0.00	
				223959557.56		143136380.80
	Other Assets					
470	OTHER ASSETS	B-19	0.00		0.00	
				0.00		0.00




 Chairman
 BHATPARA MUNICIPALITY

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
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				508709743.06		414802208.30



Apteking
Chairman
BHATPARA MUNICIPALITY

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

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
INCOME				
10	TAX REVENUE	I-1	22259809.09	35947712.31
20	ASSIGNED REVENUES AND COMPENSATIONS	I-2	0.00	21604000.00
30	RENTAL INCOME FROM MUNICIPAL PROPERTIES	I-3	892852.70	270772.25
40	FEES AND USER CHARGES	I-4	8791934.95	10102289.75
50	SALE AND HIRE CHARGES	I-5	670303.10	1059122.00
60	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I-6	102273925.15	140710182.00
70	INCOME FROM INVESTMENTS	I-7	1262025.24	1616996.00
71	INTEREST EARNED	I-8	273785.61	998136.00
80	OTHER INCOME	I-9	1242304.00	27573.42
A	Total - INCOME		137666939.84	212336783.73
EXPENDITURE				
110	ESTABLISHMENT EXPENSES	I-10	98080994.80	107184117.60
120	ADMINISTRATIVE EXPENSES	I-11	7964673.92	5782501.00
130	OPERATION AND MAINTENANCE	I-12	25124895.00	23396844.00
140	INTEREST AND FINANCE CHARGES	I-13	38117.00	75089.36
150	PROGRAMME EXPENSES	I-14	105548.00	0.00
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I-15	0.00	0.00
170	PROVISIONS AND WRITE OFFS	I-16	0.00	6112597.44
171	MISCELLANEOUS EXPENSES	I-17	0.00	0.00
172	DEPRECI	I-0	26778943.00	30701242.00
180	PRIOR PERIOD	I-0	0.00	0.00
B	Total - EXPENDITURE		158093171.72	173252391.40
A-B	Gross surplus/(deficit) of income over expenditure		20426231.88	39084392.33
			DEFICIT	SURPLUS