



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  
25.11/A/c/Chakdaha M (14-15)/17-18/30

संख्या / No.

दिनांक / Dated: 18.08.2017

FO/Act.  
AFC  
21.8.17  
Chakdaha

To  
The Chairman  
Chakdaha Municipality,  
P.O- Chakdaha  
Dist-Nadia  
Pin - 741222

Internal (Office) Docket

No. 176

Dated 21/8/2017

Chakdaha Municipality

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

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	92972803.17		87496221.12	
311	EARMARKED FUNDS	B-2	29681973.44		27422449.44	
312	RESERVE	B-3	154905638.00		169772283.00	
				277560414.61		284690953.56
Grants, Contribution for Specific purposes						
320	GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	73680571.00		76898103.00	
				73680571.00		76898103.00
Loans						
330	SECURED LOANS	B-5	0.00		0.00	
331	UNSECURED LOANS	B-6	2036363.00		2036363.00	
				2036363.00		2036363.00
<b>TOTAL</b>				<b>353277348.61</b>		<b>363625419.56</b>
<b>APPLICATION OF FUNDS</b>						
Fixed Assets						
Gross Block						
410	FIXED ASSETS	B-11	496947187.00		473404952.00	
Less: Accumulated Depreciation						
411	ACCUMULATED DEPRECIATION	B-11	281275559.00		238983473.00	
				215671628.00		234421479.00
Net Block						
412	CAPITAL WORK-IN-PROGRESS	B-11	1154299.00		0.00	
				216825927.00		234421479.00
Investments						
420	INVESTMENTS-GENERAL FUND	B-12	3846066.00		1900000.00	
421	INVESTMENTS-OTHER FUND	B-13	19005216.44		16981127.44	

*Banu*  
27.06.16  
Finance Officer  
Chakdaha Municipality  
Chakdaha, Nadia

*Dile*  
27.06.16  
Executive Officer  
Chakdaha Municipality  
Chakdaha, Nadia

*[Signature]*  
27.6.16  
Chairman  
Chakdaha Municipality  
Chakdaha, Nadia

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
				22851282.44		18881127.44
	<b>Working Capital</b>					
	<b>Current assets, loans &amp; advances</b>					
430	STOCK-IN-HAND	B-14	4890636.00		4783592.00	
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	15857149.40		16250000.31	
432	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	-748092.00		-675960.00	
440	PRE-PAID EXPENSES	B-16	0.00		0.00	
450	CASH AND BANK BALANCE	B-17	111485564.74		106570285.78	
460	LOANS, ADVANCES AND DEPOSITS	B-18	7045535.13		5600923.13	
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	11042296.13		9448295.13	
341	DEPOSITS WORKS	B-8	8564423.00		7843178.00	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	2369557.60		1960157.60	
360	PROVISIONS	B-10	2954377.37		2954377.37	
				113600139.17		110322813.12
	<b>Other Assots</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>			353277348.61		363625419.56

*Ban*  
27.06.16  
Finance Officer  
Chakdaha Municipality  
Chakdaha, Nadia

*Dule*  
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Executive Officer  
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Chakdaha, Nadia

*[Signature]*  
27.6.16.  
Chairman  
Chakdaha Municipality  
Chakdaha, Nadia

Form 88 [Vide Rules 239 & 260]  
 Name of Urban Local Body : CHAKDAHA 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>				
110	TAX REVENUE ITEMS	I-1	4959603.00	4987588.00
120	ASSIGNED REVENUES AND COMPENSATIONS	I-2	4616201.00	6290944.00
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	I-3	2226064.00	1960866.00
140	FEES AND USER CHARGES	I-4	16002841.00	18399738.00
150	SALE AND HIRE CHARGES	I-5	657370.00	865480.00
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I-6	73270044.00	108366661.00
170	INCOME FROM INVESTMENTS	I-7	20244.00	215685.00
171	INTEREST EARNED	I-8	612705.69	1193133.64
180	OTHER INCOME	I-9	166145.00	2318132.00
A	Total - INCOME		102531217.69	144598227.64
<b>EXPENDITURE</b>				
210	ESTABLISHMENT EXPENSES	I-10	36643583.40	46134338.00
220	ADMINISTRATIVE EXPENSES	I-11	2323064.00	3331426.00
230	OPERATION AND MAINTENANCE	I-12	21450116.00	42366504.00
240	INTEREST AND FINANCE CHARGES	I-13	10275.67	22603.00
250	PROGRAMME EXPENSES	I-14	579554.00	6875981.00
270	PROVISIONS AND WRITE OFFS	I-16	72112.00	72112.00
271	MISCELLANEOUS EXPENSES	I-17	54950.00	0.00
272	DEPRECI	I-0	39833431.00	40087796.00
280	PRIOR PERIOD	I-0	26430.00	63260.00
B	Total - EXPENDITURE		100993516.07	138954020.00
A-B	Gross surplus/(deficit) of income over expenditure		1537701.62	5644207.64
			SURPLUS	SURPLUS

*[Signature]*  
 Finance Officer  
 Chakdaha Municipality  
 Chakdaha, Nadia  
 27.02.16

*[Signature]*  
 Executive Officer  
 Chakdaha Municipality  
 Chakdaha, Nadia  
 27.06.16

*[Signature]*  
 Chairman  
 Chakdaha Municipality  
 Chakdaha, Nadia  
 27.6.16