

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	226639623.57		197634830.94	
311	EARMARKED FUNDS	B-2	73372318.93		62545497.93	
312	RESERVES	B-3	317766723.25		310487654.25	
				617778665.75		570667983.12
Grants, Contribution for Specific purposes						
320	GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	105738207.07		88158789.17	
				105738207.07		88158789.17
Loans						
330	SECURED LOANS	B-5	0.00		0.00	
331	UNSECURED LOANS	B-6	0.00		0.00	
				0.00		0.00
TOTAL				723516872.82		658826772.29
APPLICATION OF FUNDS						
Fixed Assets						
Gross Block						
410	FIXED ASSETS	B-11	827213921.35		783680697.35	
412	CAPITAL WORK-IN-PROGRESS	B-11	28383406.00		3450212.00	
Less: Accumulated Depreciation						
411	ACCUMULATED DEPRECIATION	B-11	467363993.99		389324737.99	
	Net Block		388233333.36		397806171.36	
				388233333.36		397806171.36
Investments						

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
420	INVESTMENTS-GENERAL FUND	B-12	0.00		0.00	
421	INVESTMENTS-OTHER FUND	B-13	30445610.00		30445610.00	
				30445610.00		30445610.00
	Working Capital					
	Current assets, loans & advances					
430	STOCK-IN-HAND	B-14	9643284.00		9791063.88	
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	90996304.22		77249786.42	
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	285978526.24		251334735.63	
460	LOANS, ADVANCES AND DEPOSITS	B-18	641171.00		647691.00	
461	ACCUM. PROVISIONS AGAINST LOANS, ADVANCES & DEPOSITS	B-18	0.00		0.00	
	Less: Current Liabilities & Provisions					
340	DEPOSITS RECEIVED	B-7	20397705.00		36122118.00	
341	DEPOSITS WORKS	B-8	7707211.00		7528787.00	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	54316640.00		64797381.00	
360	PROVISIONS	B-10	0.00		0.00	
				304837929.46		230574990.93
	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			723516872.82		658826772.29

Form 88 [Vide Rules 239 & 260]
 Name of Urban Local Body : KAMARHATI Municipality
 INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2011-2012

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
INCOME				
110	TAX REVENUE	1-1	34697002.00	37169715.00
120	ASSIGNED REVENUES AND COMPENSATIONS	1-2	9763000.00	10270000.00
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	1-3	2586676.00	3370888.00
140	FEES AND USER CHARGES	1-4	73960283.66	79458537.87
150	SALE AND HIRE CHARGES	1-5	1700287.00	795047.00
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	1-6	151331194.35	185367651.10
170	INCOME FROM INVESTMENTS	1-7	1668949.00	751006.78
171	INTEREST EARNED	1-8	3338850.45	3859240.29
180	OTHER INCOME	1-9	230328.49	313120.50
A	Total - INCOME		279278570.95	321355214.54
EXPENDITURE				
210	ESTABLISHMENT EXPENSES	1-10	161594495.40	162653821.31
220	ADMINISTRATIVE EXPENSES	1-11	5952111.10	2743386.20
230	OPERATION AND MAINTENANCE	1-12	44182229.41	51269135.88
240	INTEREST AND FINANCE CHARGES	1-13	1103117.63	1330980.42
260	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	1-15	36685939.25	52491901.10
272	DEPRECI	1-0	15421718.00	21861497.00
B	Total - EXPENDITURE		264939610.79	292350421.91
A-B	Gross surplus/(deficit) of income over expenditure		14338960.16	29004792.63
			SURPLUS	SURPLUS


 Chairman
 Kamarhati Municipality

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01-Apr-2011 to 31-Mar-2012

Code No	Head of Account	Current Period Amount	Corresponding Previous Period Amount	Code No	Head of Account	Current Period Amount	Corresponding Previous Period Amount
RECEIPTS				PAYMENTS			
	Opening Balances#	251334735.63	221034380.32				
	Cash Balances including Imprest Balances with Bank/ Treasury (including balances in designated bank accounts)						
120	ASSIGNED REVENUES AND COMPENSATIONS	10270000.00	9763000.00	130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	5200.00	...
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	2418149.00	1719236.00	140	FEES AND USER CHARGES	8580.00	48663.00
140	FEES AND USER CHARGES	71234747.97	66290441.66	210	ESTABLISHMENT EXPENSES	162411821.50	161480080.00
150	SALE AND HIRE CHARGES	795047.00	1700287.00	220	ADMINISTRATIVE EXPENSES	2688452.00	16127487.00
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	2033455.00	1705344.00	230	OPERATION AND MAINTENANCE	51294545.00	34954669.00
170	INCOME FROM INVESTMENTS	751006.78	2547428.62	240	INTEREST AND FINANCE CHARGES	5640.42	92512.37
171	INTEREST EARNED	4701982.29	4181254.44	260	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	53086126.10	37043861.25
180	OTHER INCOME	313128.50	228225.51	311	EARMARKED FUNDS	45334833.00	46044296.00
210	ESTABLISHMENT EXPENSES	48272.00	100519.00	320	GRANTS ,CONTRIBUTIONS FOR SPECIFIC PURPOSES	3179521.00	34894000.00
230	OPERATION AND MAINTENANCE	0.00	9100.00	340	DEPOSITS RECEIVED	19731364.00	7322657.00
260	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	13600.00	16225.00	341	DEPOSITS WORKS	2195059.00	5690609.00
311	EARMARKED FUNDS	56161654.00	47619896.00	350	OTHER LIABILITIES (SUNDRY CREDITORS)	50106372.30	43970941.70
320	GRANTS ,CONTRIBUTIONS FOR SPECIFIC PURPOSES	260754165.00	292486236.00	410	FIXED ASSETS	74307030.00	118757834.00

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 01-Apr-2011 to 31-Mar-2012

Code No	Head of Account	Current Period Amount	Corresponding Previous Period Amount	Code No	Head of Account	Current Period Amount	Corresponding Previous Period Amount
RECEIPTS				PAYMENTS			
340	DEPOSITS RECEIVED	4039981.00	15531863.00	421	INVESTMENTS-OTHER FUND	48932719.05	36105429.00
341	DEPOSITS WORKS	9297331.00	13318501.00	430	STOCK-IN-HAND	0.00	216776.00
350	OTHER LIABILITIES (SUNDRY CREDITORS)	39676945.20	43560578.20	431	SUNDRY DEBTORS (RECEIVABLES)	580.00	13010.00
421	INVESTMENTS-OTHER FUND	48941197.05	41105429.00	450	CASH AND BANK BALANCE	14027064.00	31721010.62
430	STOCK-IN-HAND	0.00	542755.00	460	LOANS, ADVANCES AND DEPOSITS	1111400.00	2240530.00
431	SUNDRY DEBTORS (RECEIVABLES)	31291196.20	34797666.08				
450	CASH AND BANK BALANCE	13971340.09	23312625.76				
460	LOANS, ADVANCES AND DEPOSITS	6154900.00	6492110.00				
					Closing Balances#	28576026.21	
					Cash Balances including		
					Invest Balances with Bank/		
					Treasury (including balances		
					in designated bank accounts)		
GRAND TOTAL		614404833.61	828063101.59	GRAND TOTAL		614404833.61	828063101.59


 Chairman
 Kamarhati Municipality



Phone : 2337-8896 / 4272 / 4710

Fax : (033) 2321-8355

E-mail : examlawb@cal3.vsnl.net.in

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
O/o PRINCIPAL ACCOUNTANT GENERAL
(GENERAL & SOCIAL SECTOR AUDIT), W.B.
LOCAL AUDIT DEPARTMENT

No. SS-III/ A/cs Kamarhati M(11-12)/14-15/ 3952-1

Dated: .12.2014

To
The Chairman,
Kamarhati Municipality,
1, M.M. Feeder Road, Belgharia,
Kolkata-700 056

Sub: Audit Report on Annual Financial Statement for the year 2011-12

Sir,

I am forwarding the Audit Reports and detailed comments on the AFS for the year 2011-12 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 you 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