



**INDIAN AUDIT AND ACCOUNTS DEPARTMENT**  
**O/o THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-II), W.B.**  
**LOCAL AUDIT DEPARTMENT**

No. LA/AMG-II/A/cs Dainhat M (07-08)/21-22/758  
Dated: 28.01.2022

To  
The Chairman,  
Dainhat Municipality,  
P.O. Dainhat,  
Dist. Purba Burdwan,  
PIN- 713502

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 before 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

**AUDIT REPORT ON THE ANNUAL FINANCIAL STATEMENTS OF  
DAINHAT MUNICIPALITY FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2008**

We have audited the Balance Sheet of the Dainhat Municipality as on 31<sup>st</sup> 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. The Balance Sheet has been drawn up based on the opening balance as on 01.04.2007 approved and adopted by the Board of Councillors (BOC) of the Dainhat Municipality. As the Opening Balance Sheet has not been audited by us, we do not express any opinion thereon. Preparation of these financial statements is the responsibility of the Dainhat 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 (though not in proper formats) have been maintained by the Dainhat 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 adhere 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)].

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	4056676.34		3860709.22	
311	EARMARKED FUNDS	B-2	8535356.47		4207337.74	
312	RESERVES	B-3	18348207.89		9859609.97	
					30940240.70	17927656.93
Grants,Contribution for Specific purposes						
320	GRANTS ,CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	18213177.66		21021643.19	
					18213177.66	21021643.19
Loans						
330	SECURED LOANS	B-5	841377.60		690121.00	
331	UNSECURED LOANS	B-6	0.00		0.00	
					841377.60	690121.00
<b>TOTAL</b>					49994795.96	39639421.12
<b>APPLICATION OF FUNDS</b>						
Fixed Assets						
Gross Block						
410	FIXED ASSETS	B-11	37606092.17		21357130.67	
Less: Accumulated Depreciation						
411	ACCUMULATED DEPRECIATION	B-11	11828312.58		8025724.03	
			25777779.59		13331406.64	
412	CAPITAL WORK-IN-PROGRESS	B-11	0.00		7270187.00	
					25777779.59	20601593.64
Investments						
420	INVESTMENTS-GENERAL FUND	B-12	52600.00		52600.00	
421	INVESTMENTS-OTHER FUND	B-13	3791743.77		4207337.74	
					3844343.77	4259937.74
Working Capital						
Current assets, loans & advances						
430	STOCK-IN-HAND	B-14	110044.48		100223.98	
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	1767535.33		1875171.80	
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	22125213.86		19243036.99	
460	LOANS, ADVANCES AND DEPOSITS	B-18	2430777.00		171024.00	
461	ACCUM.PROVISIONS AGAINST LOANS,ADVANCES & DEPOSITS	B-18	0.00		0.00	
Less: Current Liabilities & Provisions						
340	DEPOSITS RECEIVED	B-7	909825.87		765398.87	
341	DEPOSITS WORKS	B-8	0.00		0.00	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	5046096.20		5541192.16	
360	PROVISIONS	B-10	104976.00		104976.00	

*BL*  
Finance Officer  
Dainhat Municipality

*[Signature]*  
Executive Officer  
Dainhat Municipality

*[Signature]*  
Chairperson  
Board of Administrator,  
Dainhat Municipality

*[Signature]*  
Accountant  
Dainhat Municipality





Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
	Other Assets			20372672.60		14777889.74
470	OTHER ASSETS	B-19	0.00		0.00	
	Misc.Expenditure(to the extent not written off)			0.00		0.00
480	MISCELLANEOUS EXPENDITURE TO BE WRITTEN OFF	B-20	0.00		0.00	
				0.00		0.00
<b>TOTAL</b>				49994795.96		39639421.12

*BL*  
Executive Officer  
Dainhat Municipality

*Kaif*  
Executive Officer  
Dainhat Municipality

*[Signature]*  
Chairperson  
Board of Administrator,  
Dainhat Municipality


*[Signature]*  
Accountant  
Dainhat Municipality




Name of Urban Local Body : DAINHAT Municipality  
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2007-2008

Code No	Item / Head of Account	Schedule No	Previous Year Amount	Current Year Amount
<b>INCOME</b>				
1100101	PROPERTY TAX FROM RESIDENTIAL BUILDINGS (DEMAND)	I-1	0.00	412173.00
1100102	PROPERTY TAX FROM COMMERCIAL BUILDINGS (DEMAND)	I-1	0.00	91242.00
1100103	PROPERTY TAX ON STATE GOVERNMENT BUILDINGS (DEMAND)	I-1	0.00	18222.00
1100107	SURCHARGE ON PROPERTY TAX (DEMAND)	I-1	0.00	23959.00
1100108	PROPERTY TAX ON RESIDENCIAL CUM COMMERTIAL BUILDING (DEMAND)	I-1	0.00	66070.00
1100201	WATER TAX ON RESIDENTIAL BUILDINGS	I-1	0.00	232560.00
1101001	PROFESSIONAL TAX	I-1	0.00	0.00
1105101	TOLL CHARGES	I-1	0.00	0.00
1301005	RENTAL INCOME FROM MARRIAGE HALLS, COMMUNITY CENTERS	I-3	0.00	167450.00
1301008	RENT FROM LET OUT PROPERTY	I-3	0.00	86570.00
1401001	REGISTRATION OF CARTS	I-4	0.00	184097.00
1401004	REGISTRATION OF PROFESSIONALS/ENLISTMENT FEES	I-4	0.00	5620.00
1401205	PLAN SANCTION FEES	I-4	0.00	45651.00
1401302	BIRTH AND DEATH CERTIFICATE FEES	I-4	0.00	102213.00
1401401	DEVELOPMENT FEES	I-4	0.00	2666.00
1404001	ADVERTISEMENT FEES	I-4	0.00	50.00
1404006	HOUSE CONNECTION FOR WATER	I-4	0.00	461.00
1404010	MUTATION FEES	I-4	0.00	6060.00
1404018	ANY OTHER COLLECTION	I-4	0.00	76999.00
1405003	AMBULANCE CHARGES	I-4	0.00	201575.84
1405015	SUPPLY OF EXTRA WATER/SPECIAL WATER SUPPLY/WATER TANKER	I-4	0.00	28520.00
1501011	SALE OF ANY OTHER ITEMS	I-5	0.00	44998.00
1501101	SALE OF TENDER FORMS	I-5	0.00	550.00
1501112	SALY OF ANY OTHER FORMS(NOT SPECIFIED UNDER ANY SUB-HEAD)	I-5	0.00	40950.00
1601001	SALARY GRANT	I-6	0.00	2559.00
1601002	D.A. SUBVENTION GRANT	I-6	0.00	1936374.00
1601005	FIXED GRANT	I-6	0.00	802442.00
1601017	GRANT FOR ANY OTHER PURPOSE	I-6	0.00	1776034.00
1604002	CONTRIBUTION TOWARDS ASSETS	I-6	0.00	4174731.26
1604011	CONTRIBUTION TOWARDS FIXED ASSETS	I-6	0.00	777444.00
1708001	OTHER INCOME FROM INVESTMENTS	I-7	0.00	3036308.08
1711001	BANK INTEREST	I-8	0.00	0.00
1718001	INTEREST ON HIRE-PURCHASES	I-8	0.00	93437.35
1718002	INTEREST ON PROPERTY TAX RECEIVABLE	I-8	0.00	681.00
1718003	INTEREST ON WATER TAX RECEIVABLE	I-8	0.00	13989.53
1718004	INTEREST ON RENTAL INCOME RECEIVABLE	I-8	0.00	1497.50
1808004	FINES UNDER WEST BENGAL MUNICIPAL ACT, 1993	I-9	0.00	1.00
1808013	RECOVERIES FROM CONTRACTORS	I-9	0.00	934.00
<b>A</b>	<b>Total- INCOME</b>		<b>0.00</b>	<b>14458134.56</b>
<b>EXPENDITURE</b>				
2101001	BASIC SALARY	I-10	0.00	3763712.00
2101002	DEARNESS ALLOWANCE	I-10	0.00	962218.84
2101003	ADDITIONAL DEARNESS ALLOWANCES	I-10	0.00	50400.00
2101004	HOUSE RENT ALLOWANCE	I-10	0.00	334637.20
2101005	MEDICAL ALLOWANCE	I-10	0.00	57200.00
2101006	WAGES	I-10	0.00	286076.00
2101008	BONUS	I-10	0.00	65000.00
2101009	PERFORMANCE BONUS	I-10	0.00	0.00
2101010	CONSOLIDATED PAY	I-10	0.00	1149260.00
2102001	OVER-TIME ALLOWANCE	I-10	0.00	225.00
2102008	ALLOWANCES TO CHAIRMAN/MAYOR	I-10	0.00	1400.00
2102009	ALLOWANCES TO OTHER BOARD OF COUNCILORS	I-10	0.00	61774.00
2102011	STAFF WELFARE EXPENSES	I-10	0.00	200.00
2102012	OFFICE CONTINGENCIES	I-10	0.00	977.00
2102013	WASHING CHARGES	I-10	0.00	0.00
2102015	OTHER FIXED AND REGULAR ALLOWANCES	I-10	0.00	1009.00
2103001	PENSION	I-10	0.00	568599.00
2103003	PENSION FUND CONTRIBUTION	I-10	0.00	550000.00
2201101	ELECTRICITY EXPENSES	I-11	0.00	905.00
2201103	SECURITY EXPENSES	I-11	0.00	8600.00
2201201	TELEPHONE EXPENSES	I-11	0.00	29980.00
2201202	CELL PHONE EXPENSES	I-11	0.00	16351.00
2201203	POSTAGE AND TELEGRAM	I-11	0.00	5254.00
2202004	BOOKS	I-11	0.00	60.00
2202102	PRINTING	I-11	0.00	111779.00
2202103	STATIONARY	I-11	0.00	42289.00
2202104	COMPUTER CONSUMABLES	I-11	0.00	9606.00
2203001	TRAVELING AND CONVEYANCE -CHAIRMAN/MAYOR	I-11	0.00	2968.00
2203002	TRAVELING AND CONVEYANCE -BOARD OF COUNCILORS	I-11	0.00	11445.00
2203003	TRAVELING AND CONVEYANCE -OTHERS	I-11	0.00	66657.00
2203004	FUEL	I-11	0.00	7654.00
2204002	GROUP INSURANCE SCHEME	I-11	0.00	672.00
2205001	INTERNAL AUDIT FEES	I-11	0.00	9683.30
2205101	LEGAL FEES	I-11	0.00	600.00
2205203	TECHNICAL FEES	I-11	0.00	125622.00
2205204	CONSULTANCY CHARGES	I-11	0.00	2432.00
2206002	ADVERTISEMENT AND PUBLICITY	I-11	0.00	19448.00
2206004	CULTURAL EVENTS	I-11	0.00	5545.00
2206005	PROGRAMME / EXHIBITION	I-11	0.00	78371.90
2206006	ACTIVITY CAMP LIKE BLOOD DONATION CAMO, EYE CAMP AND HEALTH CHECK UP CAMPETC.	I-11	0.00	5200.00
2206007	TRANING AND AWARNNESS EXPENSES	I-11	0.00	14000.00

  
Officer  
Municipality

  
Executive Officer  
Dainhat Municipality

  
Chairperson  
Board of Administrator.

  
Accountant





2208001	TRAINING EXPENSES	I - 11	0.00	56311.00
2208005	METTING AND OTHER CONTINGENCIES	I - 11	0.00	63393.00
2208006	COMMISSION ON PROPERTY TAX COLLECTION	I - 11	0.00	33.00
2208007	COMMISSION ON OTHER TAX AND & NON TAX REVENUE COLLECTION	I - 11	0.00	48569.00
2301001	ELECTRICITY EXPENSES	I - 12	0.00	713521.00
2301002	DIESEL EXPENSES	I - 12	0.00	39717.30
2301003	PETROL EXPENSES	I - 12	0.00	900.00
2303004	MEDICAL STORE	I - 12	0.00	126.00
2303006	STATIONARY STORE	I - 12	0.00	27.00
2303010	SANITARY AND CONSERVANCY STORE	I - 12	0.00	2583.00
2303012	ELECTRICITY STORE	I - 12	0.00	286053.00
2303015	SURVEY AND DRAWING INSTRUMENTS	I - 12	0.00	25205.00
2304002	HIRE -CHARGES-ROAD ROLLERS	I - 12	0.00	1500.00
2304003	HIRE CHARGES-CAR	I - 12	0.00	118920.00
2304009	HIRE CHARGES- OTHERS	I - 12	0.00	37306.00
2305001	REPAIR AND MAINTENANCE-ROADS AND PAVEMENTS	I - 12	0.00	300.00
2305003	REPAIR AND MAINTENANCE-WATER SUPPLY	I - 12	0.00	170572.00
2305004	REPAIR AND MAINTENANCE-SEWERAGE AND DRAINAGE	I - 12	0.00	1975.00
2305005	REPAIR AND MAINTENANCE-STREET LIGHT POSTS	I - 12	0.00	7950.00
2305201	REPAIR AND MAINTENANCE - OFFICE BUILDINGS	I - 12	0.00	11650.00
2305205	REPAIR AND MAINTENANCE OF HALLS, AUDITORIUM, SHOOP AND MARKET	I - 12	0.00	230.00
2305207	REPAIR AND MAINTENANCE OF OTHER MUNICIPAL BUILDINGS	I - 12	0.00	886.00
2305301	AMBULANCES	I - 12	0.00	6649.00
2305307	TANKERS	I - 12	0.00	780.00
2305309	VAN/RICKSHAW/BI-CYCLES	I - 12	0.00	496.00
2305310	TRACTOR/TRAILOR	I - 12	0.00	24629.00
2305902	REPAIR AND MAINTENANCE-ELECTRIC APPLIANCES	I - 12	0.00	1556.00
2305903	REPAIR AND MAINTENANCE-OFFICE EQUIPMENT	I - 12	0.00	7755.00
2308002	WATER PURIFICATION EXPENSES	I - 12	0.00	6015.00
2308006	CONSERVANCY AND ROAD CLEARING	I - 12	0.00	16307.00
2308008	DISPOSAL OF PAUPER DEAD BODIES	I - 12	0.00	600.00
2308016	EXPENSES OF MAINTENANCE OF TRAFFIC	I - 12	0.00	7300.00
2407001	BANK CHARGES	I - 13	0.00	25206.19
2408001	DISCOUNT ON EARLY/PROMPT PAYMENTS	I - 13	0.00	32502.00
2502001	EXPENDITURE ON WELFARE OF WOMEN	I - 14	0.00	3000.00
2502005	EXPENDITURE ON WELFARE OF ST/SC/OBC	I - 14	0.00	288000.00
2502011	EXPENDITURE IN CONNECTION WITH FLOOD RELIEF	I - 14	0.00	1374.00
2502012	MISCELLANEOUS PROGRAMME EXPENSES	I - 14	0.00	95688.86
2502013	SCHOLERSHIP AND STIPENDS	I - 14	0.00	5280.00
2502015	MISCELLANEOUS EXPENDITURE AGAINST DONATION OF ASSETS/FUNDS	I - 14	0.00	19470.00
2711009	OFFICE AND OTHER EQUIPMENT	I - 17	0.00	7955.00
2722001	OFFICE BUILDING	I - 0	0.00	0.00
2722002	WARD/BOROUGH BUILDINGS	I - 0	0.00	0.00
2722005	MUNICIPAL HALLS, SHOPS, TOWN HALLS	I - 0	0.00	400344.02
2722007	PUMPING STATION BUILDING	I - 0	0.00	13219.00
2722009	ANY OTHER MUNICIPAL BUILDING	I - 0	0.00	2992.00
2722101	PARKS AND PLAY GROUND	I - 0	0.00	108635.00
2723001	ROADS AND PAVEMENTS-CONCRETE	I - 0	0.00	572893.00
2723002	ROADS AND PAVEMENTS-BLACK TOPPED	I - 0	0.00	370774.00
2723003	ROADS AND PAVEMENTS OTHERS	I - 0	0.00	1636607.00
2723004	BRIDGES	I - 0	0.00	0.00
2723008	CULVERTS (ROAD & BRIDGES)	I - 0	0.00	25497.00
2723102	DRAINS-OPEN	I - 0	0.00	113919.00
2723104	CULVERTS	I - 0	0.00	0.00
2723201	WATER PIPELINES	I - 0	0.00	103738.00
2723207	SINKING/RESINKING OF HAND OPERATED TUBE WELLS	I - 0	0.00	209290.00
2723301	LAMP POSTS	I - 0	0.00	50530.00
2724006	ROAD ROLLERS	I - 0	0.00	324.00
2724012	SUBMERSIBLE PUMPS	I - 0	0.00	21787.00
2724017	EXPENSIVE VAT	I - 0	0.00	7000.00
2724020	GENERATING SYSTEM	I - 0	0.00	10117.60
2724021	OTHER PLANT AND MACHINERY	I - 0	0.00	4345.00
2725007	TANKERS	I - 0	0.00	8728.00
2725009	TRACTORS	I - 0	0.00	90131.00
2726001	COMPUTERS	I - 0	0.00	28375.00
2726002	XEROX-MACHINES	I - 0	0.00	4513.00
2726004	COMMUNICATION EQUIPMENTS	I - 0	0.00	776.00
2726010	WATER COOLERS	I - 0	0.00	719.00
2726012	OTHER OFFICE MACHINES AND EQUIPMENTS	I - 0	0.00	12943.00
2727003	CHAIRS	I - 0	0.00	193.00
2727004	TABLES	I - 0	0.00	1404.00
2727005	FANS	I - 0	0.00	396.80
2727006	ELECTRIC FITTINGS AND INSTALLATIONS	I - 0	0.00	3235.93
2727007	ALMIRAH	I - 0	0.00	2970.00
2727008	OTHER FURNITURE FIXTURE ETC	I - 0	0.00	3252.20
2728001	SOFTWARE LICENSEE FEES	I - 0	0.00	2250.00
2808001	OTHER EXPENSES	I - 0	0.00	6968.30
<b>B</b>	<b>Total- EXPENDITURE</b>		<b>0.00</b>	<b>14386967.44</b>
<b>A-B</b>	<b>Gross surplus/(deficit) of income over expenditure</b>		<b>0.00</b>	<b>71167.12</b>

Officer  
Municipality

Executive Officer  
Dainhat Municipality

Chairperson  
Board of Administrator,  
Dainhat Municipality

Accountant  
Dainhat Municipality

