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

No. SS-III/ A/cs Durgapur MC (10-11)/15-16/3100(B)
Dated: 30.10.2015

To
The Mayor,
Durgapur Municipal Corporation
City Centre, Durgapur
District- Burdwan
Pin-713216

F.O.
Sm n/n 31.
29/11/15

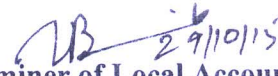
Sr. Acctt./AFC
29/11/15

Sub: Audit Report on Annual Financial Statement(AFS) for the year 2010-11

Sir,

I am forwarding the Audit Reports including detailed comments on the Annual Financial Statement for the year 2010-11 under section 88 of West Bengal Municipal Corporation Act 2006 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 89 of the Act ibid to take remedial measures and report to the Corporation and State Government.

Yours faithfully


29/11/15
Examiner of Local Accounts
West Bengal

8, Kiran Sankar Roy Road, G.I. Press Building 2nd Floor, Kolkata-700001

**AUDIT REPORT ON THE ANNUAL FINANCIAL STATEMENTS OF DURGAPUR
MUNICIPAL CORPORATION FOR THE YEAR ENDED 31st MARCH, 2011**

We have audited the Balance Sheet of the Durgapur Municipal Corporation at 31 March, 2011 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 Durgapur Municipal Corporation 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 Durgapur Municipal Corporation required under Accounting Manual for Urban

