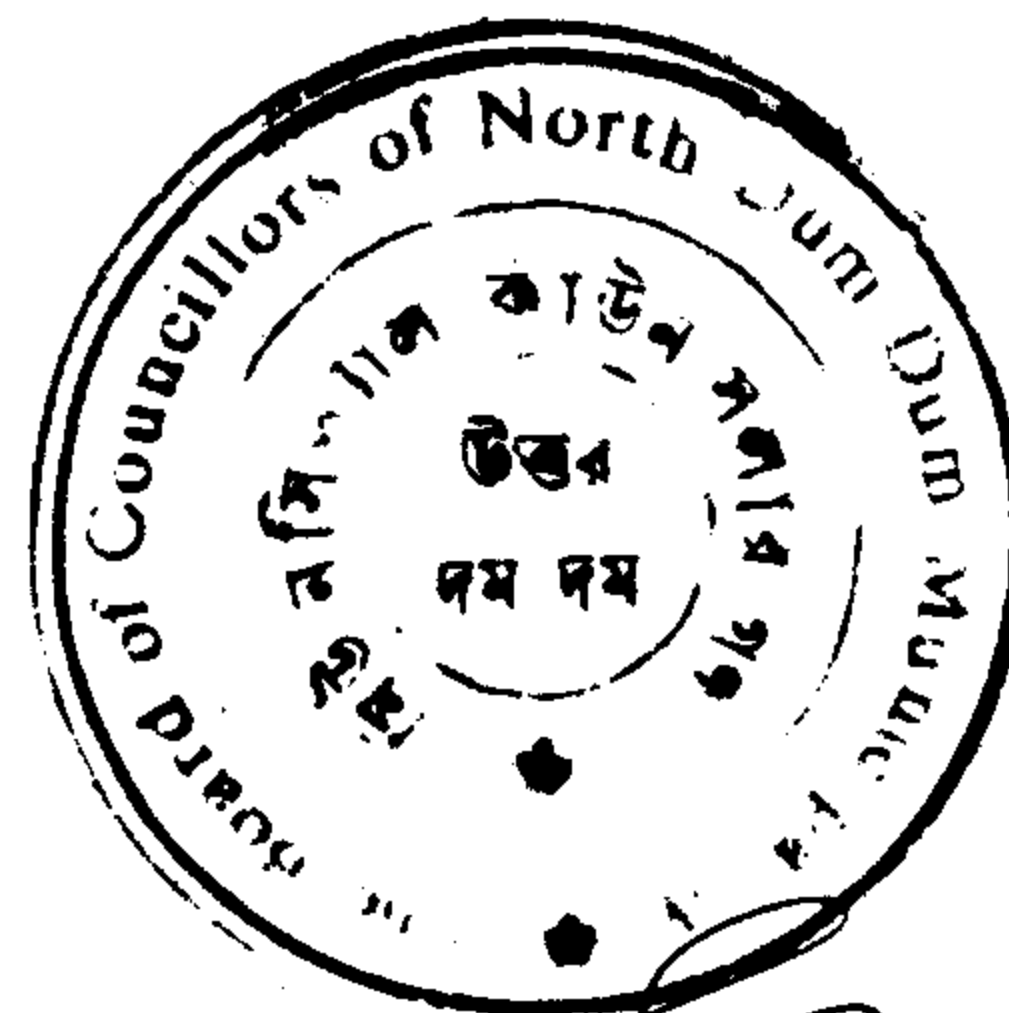


Form 88 [Vide Rules 239 & 260]
Name of Urban Local Body : NORTH DUM DUM Municipality
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2008-2009

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
INCOME				
11001	PROPERTY TAX	I-1	17048842.00	17095442.00
11002	WATER TAX	I-1	3407050.00	3579540.00
11011	ADVERTISEMENT TAX	I-1	0.00	129015.00
11080	OTHER TAXES	I-1	59180.00	45750.00
11090	TAX REMISSIONS AND REFUNDS	I-1	-736825.00	-817241.00
12010	TAXES AND DUTIES COLLECTED BY OTHERS	I-2	11205000.00	11982112.00
13010	RENT FROM CIVIC AMENITIES	I-3	644802.00	432801.13
13040	RENT FROM LEASE OF LANDS	I-3	0.00	54600.00
13080	OTHER RENTS	I-3	294450.00	130000.00
14010	EMPANELMENT AND REGISTRATION CHARGES	I-4	2202263.00	2370832.00
14011	LICENSING FEES	I-4	3174580.00	3139050.00
14012	FEES FOR GRANT OF PERMIT	I-4	6465935.00	2184360.00
14013	FEES FOR CERTIFICATE OR EXTRACT	I-4	80960.00	1114229.00
14014	DEVELOPMENT CHARGES	I-4	25000.00	673625.00
14015	REGULARIZATION FEES	I-4	0.00	63298.00
14040	OTHER FEES	I-4	7565628.00	8489530.00
14050	USER CHARGES	I-4	5576744.00	6018690.00
14070	SERVICE/ADMINISTRATIVE CHARGES	I-4	4921239.55	1256482.00
14080	OTHER CHARGES	I-4	0.00	19600.00
14090	FEES REMISSION AND REFUND	I-4	16800.00	0.00
15010	SALE OF PRODUCTS	I-5	84420.00	6300.00
15011	SALE OF FORMS AND PUBLICATIONS	I-5	472098.00	535270.00
15030	SALE OF OTHERS	I-5	700.00	0.00
15041	HIRE CHARGES ON EQUIPMENTS	I-5	38500.00	24000.00
16010	REVENUE GRANT	I-6	37655744.20	49382789.00
16040	CONTRIBUTION TOWARDS ASSETS	I-6	17216899.00	18891044.00
17010	INTEREST	I-7	4340817.00	4487750.70
17110	INTEREST FROM BANK ACCOUNTS	I-8	437369.00	1499330.00
17120	INTEREST ON LOANS AND ADVANCES TO EMPLOYEES	I-8	600.00	1571.00



[Handwritten Signature]

Accounts & Finance Co-ordinator
North Dum Dum Municipality/KUSD

[Handwritten Signature]
Finance Officer
North Dum Dum Municipality

[Handwritten Signature]

Chairman
North Dum Dum Municipality

Form 88 [Vide Rules 239 & 260]
Name of Urban Local Body : NORTH DUM DUM Municipality
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2008-2009

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
17180	OTHER INTEREST	I-8	139080.00	100920.00
18010	DEPOSITS FORFEITED	I-9	10000.00	0.00
18030	PROFIT ON DISPOSAL OF FIXED ASSETS	I-9	6322.00	0.00
18050	UNCLAIMED REFUND PAYABLE/LIABILITIES WRITTEN BACK	I-9	34961.00	33600.00
18080	MISCELLANEOUS INCOME	I-9	217518.75	1503882.00
A	Total - INCOME		12260677.50	134428171.83
EXPENDITURE				
21010	SALARIES, WAGES AND BONUS	I-10	33504358.10	31344315.50
21020	BENEFITS AND ALLOWANCES	I-10	1906343.00	2207573.00
21030	PENSION	I-10	859467.00	6196912.00
21040	OTHER TERMINAL AND RETIREMENT BENEFITS	I-10	247654.00	555969.00
22010	RENT, RATES AND TAXES	I-11	85216.94	92641.00
22011	OFFICE-MAINTENANCE	I-11	894635.00	1222433.00
22012	COMMUNICATION EXPENSES	I-11	199445.00	273682.00
22020	BOOKS AND PERIODICALS	I-11	6947.00	1571.00
22021	PRINTING AND STATIONARY	I-11	1037179.00	463994.00
22030	TRAVELING AND CONVEYANCE	I-11	337664.00	68478.00
22040	INSURANCE	I-11	36414.00	22985.00
22050	AUDIT-FEES	I-11	0.00	1124.00
22051	LEGAL EXPENSES	I-11	158180.00	279441.00
22052	PROFESSIONAL AND OTHER FEES	I-11	554549.00	294057.00
22060	ADVERTISEMENT AND PUBLICITY	I-11	558589.00	1092561.00
22061	MEMBERSHIP AND SUBSCRIPTIONS	I-11	15000.00	5000.00
22080	OTHERS	I-11	647810.00	763323.00
23010	POWER AND FUEL	I-12	15709956.75	14489496.00
23020	BULK PURCHASES	I-12	2260000.00	2415000.00
23030	CONSUMPTION OF STORES	I-12	4991844.82	2738077.00
23040	HIRE-CHARGES	I-12	418614.00	564111.00
23050	REPAIR AND MAINTENANCE -INFRASTRUCTURE ASSETS	I-12	3750576.06	5168307.00
23051	REPAIR AND MAINTENANCE -CIVIC AMENITIES	I-12	48536.00	7676.00


Accounts & Finance Co-ordinator,
North Dum Dum Municipality/KUS



Finance Officer
North Dum Dum Municipality

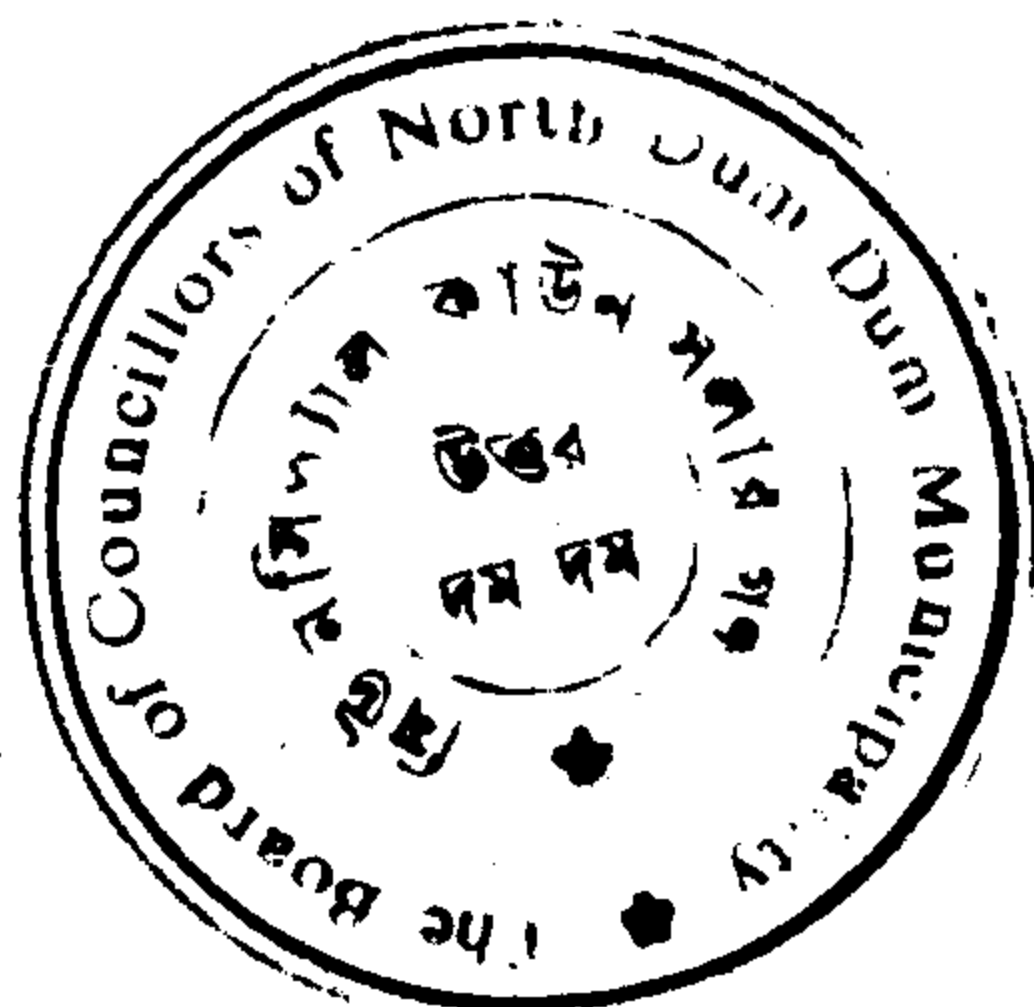

Chairman
North Dum Dum Municipality


Form 88 [Vide Rules 239 & 260]

Name of Urban Local Body : NORTH DUM DUM Municipality

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2008-2009

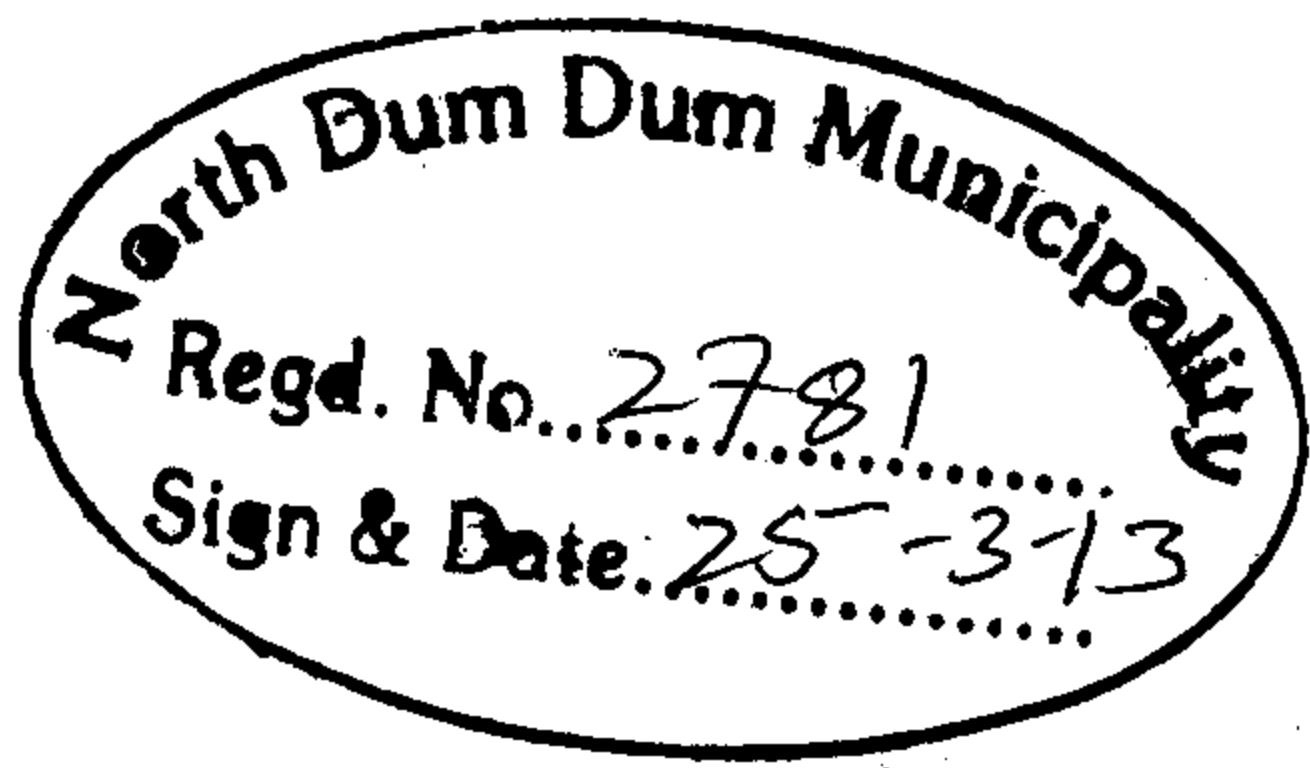
Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
23052	REPAIR AND MAINTENANCE -BUILDINGS	I-12	251885.00	133656.00
23053	REPAIR AND MAINTENANCE -VEHICLES	I-12	842371.00	1025879.00
23059	REPAIR AND MAINTENANCE -OTHERS	I-12	824711.00	563596.00
23080	OTHER OPERATING AND MAINTENANCE EXPENSES	I-12	2219878.11	8901898.38
24070	BANK CHARGES	I-13	12305.00	13119.00
24080	OTHER FINANCE EXPENSES	I-13	0.00	1017.00
25020	OWN PROGRAMMES	I-14	1182688.00	4694125.00
25030	SHARE IN PROGRAMME OF OTHERS	I-14	2101809.00	3174235.00
26020	CONTRIBUTIONS	I-15	41102.00	15500.00
27220	BUILDINGS	I-0	645309.00	696007.00
27221	PARKS AND PLAY GROUNDS	I-0	186862.00	240717.00
27230	ROADS AND BRIDGES	I-0	20979465.00	17308630.00
27231	SEWERAGE AND DRAINAGE	I-0	3494916.00	5013977.00
27232	WATERWAYS	I-0	3225670.00	3393763.00
27233	PUBLIC LIGHTING	I-0	300584.00	533930.00
27240	PLANT AND MACHINERY	I-0	131101.00	439351.00
27250	VEHICLES	I-0	485192.00	485986.00
27260	OFFICE AND OTHER EQUIPMENTS	I-0	655345.00	414591.00
27270	FURNITURE, FIXTURES, FITTINGS & ELECTRIC APPLIANCES	I-0	120435.00	200562.00
27280	OTHER FIXED ASSETS	I-0	59119.00	44120.00
B	Total - EXPENDITURE		105989725.78	117563385.88
A-B	Gross surplus/(deficit) of income over expenditure		16616951.72	16864785.95
			SURPLUS	SURPLUS




 Accounts & Finance Co-ordinator
 North Dum Dum Municipality/KUSD


 Finance Officer
 North Dum Dum Municipality


 Chairman
 North Dum Dum 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

AFC
R
25/3/13

SS-III/A/cs North DDM(2008-09)/12-13/ 11409
Dated 18.03.2013

To,
The Chairman,
North Dum Dum Municipality
163, M.B.Road, Birati
Kolkata - 700051

Subject: Audit Report on Annual Financial Statements for the year 2008-09

Sir,

I am forwarding the Audit Reports and detailed comments on the AFS for the year 2008-09 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

Enclosures: As stated above

02/04/2013

AUDIT REPORT ON THE ANNUAL FINANCIAL STATEMENTS OF NORTH DUM DUM MUNICIPALITY FOR THE YEAR ENDED 31ST MARCH, 2009

We have audited the Balance Sheet of the North Dum Dum Municipality as at 31 March, 2009 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 North Dum Dum 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 North Dum Dum 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 adhered 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)]

iv. We further report that-

A Balance Sheet

A.1 Liability

A.1.1 Reserve & Surplus

A.1.1.1 Earmarked Fund (Sch B-2)

Provident Fund (3117101) ₹161.33 lakh

Above did not include ₹13.28 lakh being the accrued interest for the year 2008-09 on Provident Fund of the employee as allotted by the Director of Pension, Provident Fund & Group Insurance, Finance Department, Govt. of West Bengal.

Non-accounting of the same resulted in understatement of 'Provident Fund' with the corresponding understatement of 'Receivable from Government-interest on P. F. deposit' to the extent of ₹13.28 lakh.

In reply, the Municipal authority stated that the interest on Provident fund was recorded in the Accounts on Receipt basis. The contention is not tenable as the accrued interest on P.F had already (before finalization of the Accounts) allotted by the Govt. and it should be taken into account in the year 2008-09.

A.1.2 Current Liabilities & Provision (3117001) ₹3.46 lakh

A.1.2.1 Deposit Works (Sch B-8) ₹189.30 lakh

Accounting Manual for ULBs [Part-II, Para 3.4.1(e)] provides that Deposit works which do not result in creation of assets with ownership rights for the ULB shall be treated as a liability till such time it used for the intended purpose.

Above liabilities for Deposit works excluded ₹1.50 lakh being the advances made to different organizations out of BEUP fund for creation of specific assets against which no utilisation certificate was received by the Municipality within 31.03.09. Since, the advances were not utilized for the intended purpose within 31.03.09 the liability should not have been reduced.

Thus, Deposit works under 'Current liabilities' was understated with the corresponding understatement of 'Advance' to the extent of ₹1.50 lakh.

Municipal authority admitted the observations.

A .2 Asset

A.2 .1 Fixed Assets - Gross Block (Sch B-11) ₹4413.67 lakh

(i) Above did not include ₹27.31 lakh being the value of fixed assets created out of grant fund [as per A.Q No-NDDM/Acctts/2008-09/1 dt 1-1-13] which were completed and put to use during the year 2008-09 but payments were made in the subsequent year. Non-capitalisation of the above completed works resulted in understatement of 'Fixed Asset' with the corresponding understatement of 'other liabilities - contractor' to the extent of ₹27.39 lakh. This also resulted in overstatement of 'Grant, Contribution for specific purpose' with the corresponding understatement of 'Reserve' to the same extent.

In reply, Municipal authority stated that the Accounts department could not make entry in the Asset register unless the actual value of the assets was known. The views are not tenable in view of generally accepted accounting principle.

(ii) Above Fixed Assets included Black Top Road & Drain in ward No. 17, 18 &19 capitalised during the year 2008-09 which were constructed out of grant fund. The depreciation on the same was wrongly charged at ₹3.63 lakh instead of actual depreciation of ₹1.98 lakh (AQ No NDDM/Acctts/2008-09/2 dt. 1.1.13). This resulted in understatement of 'Fixed Assets (Net Block)' and understatement of 'Reserve' (Grant against fixed assets) to the extent of ₹1.65 lakh .

Further, 'depreciation' as well as 'Contribution towards assets' was also overstated by the same amount (No impact on Income &Expenditure Account).

Municipal authority admitted the observation.

B. Income & Expenditure Account

B.1 Income

B.1.1 Revenue grants, Contribution and Subsidies (Sch I-6) ₹682.74 lakh

As per Accounting Manual for ULB (Part-2), Grants received in respect of specific revenue expenditure shall be recognised as income in the accounting period in which the corresponding revenue expenditure is charged to the Income & Expenditure Account. However, revenue grants for IIP-VIII/ CUDP-III scheme amounting to ₹62.99 lakh was recognised as income in the accounting period 2008-09 against the corresponding revenue expenditure of ₹50.43 lakh of that period .Excess recognition of income over the corresponding expenditure resulted in overstatement of 'Surplus of Income over Expenditure' with the corresponding understatement of 'liabilities (Grants, Contribution for specific purpose)' to the extent of ₹12.56 lakh.

Municipal authority admitted the above mismatch between grants and the corresponding expenditure.

B.1.2 Interest from Bank Account (Sch I-8) ₹14.99 lakh

Above included ₹14.82 lakh being the interest income on grants for specific schemes KUSP, MPLAD, MDM and BSUP(Ph – I & II). Interest income on grants for specific scheme should be credited only to the respective grant fund instead of crediting to the Income & Expenditure Account as the same is not the operating income of the Municipality.

Wrong accounting of the same resulted in overstatement of 'Surplus of Income over Expenditure' with the corresponding understatement of 'liabilities (Grants, Contribution for specific purpose)' to the extent of ₹14.82 lakh.

Municipal authority replied that any interest accrued from Saving A/c during the execution of expenses was treated as Revenue income of the Municipality. Above contention was not tenable as interest generated out of the grants/special fund should not be treated as revenue income, rather credited the same to the respective grants.

C. General

C.1 Journal voucher passed

There was no system to ascertain the total money value of the journal entries passed during the year 2008-09. The Journal Vouchers numbers were not generated serially in the Journal Book. Name of funds involved were not recorded against all the Journal entries.

C.2 Receipt & Payment Account figure could not be verified

The Municipality did not prepare periodical Cash Abstract Account head wise. The software system also does not produce such abstracts. Thus, the receipts and payment figures could not be checked with the Cash Book.

C.3 a) Checking of system security

The accounting software package 'Purohisab' used by North Dum Dum Municipality, was prepared based on Visual basic – front end and Microsoft Access – back end. The security was based on "User role: (User name and password). There was no locking arrangement with regard to date i.e. any voucher could be entered at later date even after closing of a particular accounting year thereby leaving the system unsecured. Therefore, reliability of the figures at a later date was not ensured.

b) System deficiency

i) Code wise searching for any transaction is not possible in the above package.

ii) Exporting of data from this package to another programme like MS – Word or MS –

Excel was not possible. As a result, audit could not prepare any report/statement by importing data as per requirements.

C.4 Schedule forming part of Accounts

Schedules B-1, B-2, B-3, B-4, B-8, B-11, B12, B-13, B-15 and B-18 attached to the Balance Sheet were incomplete and not in conforming to the provisions of the Accounting Manual for ULB(Part-5).

D. Accounting Policies & Notes to Accounts

a) The facts that salary paid by the Govt. of West Bengal through different departmental Budget to the Executive Officer of the Municipality was not disclosed.

b) Contingent liabilities not provided for (Schedule B-21) - water charges payable to KMDA up to March 2009

Above did not disclose adequately with proper quantification and reasons for non-acknowledgement of debt.

c) Case of disputed land with value and liability in respect of pending court cases were not disclosed in notes to accounts.

E. Effect of Audit Comments on Accounts.

The net impacts of the comments given in preceding Para is that the assets as on 31st March 2009 were understated by ₹43.82 lakh, liability understated by ₹71.20 lakh and the surplus of Income over expenditure for the year was overstated by ₹27.38 lakh (Working Sheet enclosed)


v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account and receipts and Payment Account dealt with by this report are in agreement with the books of accounts.

vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above give a true and fair view in conformity with Accounting Principles generally accepted in India.

a) In so far as it relates to the Balance Sheet of the State of affairs of the North Dum Dum Municipality as at 31st March, 2009 and

b) In so far as it relates to the Income & Expenditure for the year ended on that date.

Place : Kolkata
Date 18.03.2013


Examiner of Local Accounts
West Bengal

**Working Sheet on Net impact on Accounts of
North Dum Dum Municipality for 2008-09**

(₹ in Lakh)

Liability			Asset			Surplus		
Ref No	U/S	O/S	Ref No	U/S	O/S	Ref No	U/S	O/S
A.1.1.1	13.28		A.1.1.1	13.28				
A.1.2.1	1.50		A.1.2.1	1.50				
A.2.1(i)	27.39		A.2.1(i)	27.39				
A.2.1(ii)	1.65		A.2.1(ii)	1.65				
B.1.1	12.56					B.1.1		12.56
B.1.2	14.82					B.1.2		14.82
TOTAL	71.20	-----	TOTAL	43.82	-----	TOTAL	-----	27.38

Liability understated by ₹71.20 lakh

Asset understated by ₹43.82 lakh

Surplus of income over expenditure overstated by ₹27.38 lakh

U/S – Understatement

O/S - Overstatement


ANNEXURE – 1

Audit comments on the information as asked under Sub rule of Rule 22 of the West Bengal Municipal (Financial & Accounting) Rules, 1999 as amended in January, 2007.

North Dum Dum Municipality for the year 2008-09

Sl. no.	Item of information	Audit comments
1	Whether all the expenditure incurred by the Municipality are authorized by appropriate provision in the sanctioned budget, whether made originally or subsequently and are in all cases such are authorized by law.	No such discrepancy came to notice in course of test check.
2	Whether all sums due to and received by the Municipality have been brought to account within the prescribed time limits and are in all cases such are authorized by law.	No such discrepancy came to notice in course of test check.
3	Whether all transaction (income, expenditure, assets and liabilities) are correctly classified and stated in sufficient details?	Audit comments given in specific cases.
4	Whether in respect of all bills for charges on account of all works and other expenditure proper certificates have been furnished in support of them and that no deviation has been made from the sanctioned plans and the estimate without obtaining sanction of the competent authority?	No such deficiency was noticed in course of test check.
5	Whether the amounts received as specific grants have been utilized for the purposes as stated in the grant sanction order?	Utilisation of specific Govt. grant could not be properly checked due to non-production of grant sanction orders by the Municipality.
6	Whether the special funds, if any, have been utilized for the purpose for which created?	Yes.
7	Whether the Municipality is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets? Whether these fixed assets have been physically verified by the management at reasonable intervals? Whether any material discrepancy was noticed on such verification and if so, whether the same have been properly dealt with in the Books of accounts?	No verification of assets was conducted by the management during the year 2008-09.
8	Whether physical verification has been conducted by the Municipality at reasonable intervals in respect of stores?	No physical verification of stores was done during the year 2008-09.
9	Whether the procedures of physical verification of store followed by the Municipality are reasonable and adequate, if not, the inadequacies in such procedures should be reported.	Does not arise, as no physical verification was done.
10	Whether any material discrepancies have been noticed on physical verification as compared to books of records and if so whether the same have been properly dealt with in the books of accounts?	Do not arise, as no physical verification was done.
11	Whether the valuation of stores is in accordance with the accounting principles laid down by the State Govt. from time to time? Whether the basis of valuation of	Yes, no deviation found as per test check.

	stores is same as in the preceding year. If there is any deviation in the basis of valuation, the effect of such deviation, if material, should be reported.																								
12	Whether the parties to whom the loans or advances in the nature of loans have been given by the Municipality, are repaying the principal amounts as stipulated and are also regular in payments of the interest and if not, whether reasonable steps have been taken by the Municipality for recovery of the principal and interest.	No loan was distributed.																							
13	Whether there exists an adequate internal control procedure for the purchase of store including components, plant and machinery, equipment and other assets?	No internal control procedure for purchase of stores exists.																							
14	Whether proper procedure are in place to identify any unserviceable or damaged stores and whether provision for the loss in this respect, if any, has been made in the accounts?	No case of disposal of damaged/unserviceable store was noticed as per test check.																							
15	Whether the Municipality is regular in depositing Provident fund dues and Professional Tax deducted with the appropriate authorities and if not, the extent of arrears?	Yes.																							
16	Whether the Municipality is regular is depositing deducted at source Income Tax and Work contract tax and other statutory dues and if not, the nature and cause of such delay and the amount not deposited?	Yes.																							
17	Whether any personal expenses have been charged to revenue accounts? If so the details thereof.	Not found during test check.																							
18	Whether the total liabilities of the Municipality can be met out of the Municipal fund when falling due?	Yes. As calculated below : <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th rowspan="2">Head</th> <th colspan="2">Amount (₹ in lakh)</th> </tr> <tr> <th>Amount</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>PF & Pension</td> <td>364.46</td> <td></td> </tr> <tr> <td>Unspent grant-</td> <td>1160.84</td> <td></td> </tr> <tr> <td>Loan</td> <td>308.60</td> <td>1833.90</td> </tr> <tr> <td>Current Assets – Current liability</td> <td>1871.03</td> <td></td> </tr> <tr> <td>Investment</td> <td>932.27</td> <td>2803.30</td> </tr> <tr> <td>Excess of cash strength over liability</td> <td></td> <td>₹ 969.40 lakh</td> </tr> </tbody> </table>	Head	Amount (₹ in lakh)		Amount	Amount	PF & Pension	364.46		Unspent grant-	1160.84		Loan	308.60	1833.90	Current Assets – Current liability	1871.03		Investment	932.27	2803.30	Excess of cash strength over liability		₹ 969.40 lakh
Head	Amount (₹ in lakh)																								
	Amount	Amount																							
PF & Pension	364.46																								
Unspent grant-	1160.84																								
Loan	308.60	1833.90																							
Current Assets – Current liability	1871.03																								
Investment	932.27	2803.30																							
Excess of cash strength over liability		₹ 969.40 lakh																							


Examiner of Local Accounts
West Bengal