



Siliguri Municipal Corporation
 Municipal Office
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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
 SS-11/ A/c Siliguri m (2013)/16-17/2396
 संख्या / No. (70)

दिनांक / Dated : 28 09 2016

Commission,
 For M.A. [Signature]

Act II
 [Signature]

To
 The Mayor,
 Siliguri Municipal Corporation,
 422/376, Municipal Office Road,
 P.O. Siliguri,
 Darjeeling-734401

Sub: Audit Report on Annual Financial Statement for the year 2012-13

Sir,

I am forwarding the Audit Reports including detailed comments on the Annual Financial Statement for the year 2012-13 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 you kind attention to Section 89 of the Act ibid to take remedial measures and report to the Corporation and State Government.

Seep/ Fo
 Pt. go through R/O
 put up.

Enclosure: As stated above

[Signature] 19/10/16

FO
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Yours faithfully

[Signature] 27/9/16
 Examiner of Local Accounts
 West Bengal

Siliguri Municipal Corporation
 Docket No..... 685
 Date..... 4.10.16
 Year

AUDIT REPORT ON THE ANNUAL FINANCIAL STATEMENT OF SILIGURI MUNICIPAL CORPORATION FOR THE YEAR ENDED 31ST MARCH, 2013

We have audited the Balance Sheet of the Siliguri Municipal Corporation as at 31st March, 2013 along with Income & Expenditure Account and Receipts & Payments Account for the year ended on that under Section 87(1) of the West Bengal Municipal Corporation Act, 2006. Preparation of these financial statements is the responsibility of the Siliguri 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 Siliguri Municipal Corporation 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)]