



भारतीय लेखा एवं लेखा परीक्षा विभाग
कार्यालय - प्रधान महालेखाकार (सामान्य एवं सामाजिक
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

SP-19/AFL Memom 15-16/18-19/73(19)
संख्या/No.

दिनांक / Dated : 05.04.2018

269/Audit
12-4-18
lll


To
The Chairman,
Memari Municipality,
PO- Memari,
Dist-Purba Burdwan,
Pin 713146

Sub: Audit Report on Annual Financial Statement for the year 2015-16

Sir,

I am forwarding the Audit Reports and detailed comments on the AFS for the year 2015-16 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


5/4/18
Examiner of Local Accounts
West Bengal

Enclosure: As stated above

Name of Urban Local Body : MEMARI MUNICIPALITY (Audited)

BALANCE SHEET AS ON 31/3/2016

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	57829096.87		55926714.48	
311	EARMARKED FUNDS	B-2	31446335		25283387	
312	RESERVES	B-3	124727258.9		121674376.9	
				214002690.8		202884478.4
	Grants, Contribution for Specific purposes					
320	GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	142552548.3		120371482.3	
				142552548.3		120371482.3
	Loans					
330	SECURED LOANS	B-5	0		0	
331	UNSECURED LOANS	B-6	0		0	
	TOTAL			356555239.1		323255960.7
	APPLICATION OF FUNDS					
	Fixed Assets					
	Gross Block					
410	FIXED ASSETS	B-11	315589373.4		291500101.4	
	Less: Accumulated Depreciation					
411	ACCUMULATED DEPRECIATION	B-11	165637356		143262519	
	Net Block		149952017.4		148237582.4	
412	CAPITAL WORK-IN-PROGRESS	B-11	15317564		15353445	
				165269581.4		163591027.4
	Investments					
420	INVESTMENTS-GENERAL FUND	B-12	18200000		15200000	
421	INVESTMENTS-OTHER FUND	B-13	13114285		10046587	
				31314285		25246587
	Working Capital					
	Current assets, loans & advances					
430	STOCK-IN-HAND	B-14	19614368.64		18328741.64	

Finance Officer

MEMARI MUNICIPALITY

Memari, Purba Bardhaman

Chairperson

Board of Administrators

Memari Municipality

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
	SOURCES OF FUNDS					
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	4964662.63		4599611.13	
432	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	0		0	
440	PRE-PAID EXPENSES	B-16	0		0	
450	CASH AND BANK BALANCE	B-17	142693295.4		115757597.5	
460	LOANS, ADVANCES AND DEPOSITS	B-18	490550		486550	
461	ACCUM. PROVISIONS AGAINST LOANS, ADVANCES & DEPOSITS	B-18	0		0	
	Less: Current Liabilities & Provisions					
340	DEPOSITS RECEIVED	B-7	2434865		2051281	
341	DEPOSITS WORKS	B-8	2978010		208701	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	2378629.55		2494172.55	
360	PROVISIONS	B-10	0		0	
	Other Assets			159971372.1		134418345.7
470	OTHER ASSETS	B-19	0		0	
	Misc. Expenditure (to the extent not written off)					
480	MISCELLANEOUS EXPENDITURE TO BE WRITTEN OFF	B-20	0		0	
	TOTAL			356555238.5		323255960.1

This is certify that above Balance Sheet based on audited accounts by Examiner of Local Audit Department, Office of the Principal Accountant General, Indian Audit & Accounts Department.


Finance Officer
MEMARI MUNICIPALITY
Memari, Purba Bardhaman


Chairperson
Board of Administrators
Memari Municipality

Name of Urban Local Body : MEMARI Municipality			
INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 01-APR-2015 TO 31-MAR-2016			
Code No	Item / Head of Account	Schedule No	Current Year Amount
INCOME			
110	TAX REVENUE ITEMS	I - 1	3013945.00
120	ASSIGNED REVENUES AND COMPENSATIONS	I - 2	3016284.00
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	I - 3	1770612.00
140	FEES AND USER CHARGES	I - 4	6689325.00
150	SALE AND HIRE CHARGES	I - 5	1079228.00
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I - 6	37781390.00
171	INTEREST EARNED	I - 8	721328.78
180	OTHER INCOME	I - 9	60.00
A	Total- INCOME		54072172.78
EXPENDITURE			
210	ESTABLISHMENT EXPENSES	I - 10	8636393.00
220	ADMINISTRATIVE EXPENSES	I - 11	2925105.00
230	OPERATION AND MAINTENANCE	I - 12	8117327.00
240	INTEREST AND FINANCE CHARGES	I - 13	5133.11
250	PROGRAMME EXPENSES	I - 14	1782836.00
272	DEPRECIATION	I - 0	22412261.00
280	PRIOR PERIOD	I - 0	0.00
B	Total- EXPENDITURE		43879055.11
A-B	Gross surplus/(deficit) of income over expenditure		10193117.67

This is certify that above Income&Expenditure statement based on audited accounts by Examiner of Local Audit Department, Office of the Principal Accountant General, Indian Audit & Accounts Department.


 Finance Officer
 MEMARI MUNICIPALITY
 Memari, Purba Bardhaman


 Chairperson
 Board of Administrators
 Memari Municipality