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INDIAN AUDIT AND ACCOUNTS DEPARTMENT

O/o PRINCIPAL ACCOUNTANT GENERAL

(GENERAL & SOCIAL SECTOR AUDIT), W.B.

LOCAL AUDIT DEPARTMENT

No. SS-III/ A/cs Memari M(16-17)/18-19/ 6639

Dated: 18.03.2019

188/Audit/18/3  
25/3/19  
all




To  
The Chairman,  
Memari Municipality,  
P.O- Memari  
Dist- Burdwan  
Pin-713146

Sub: Audit Report on Annual Financial Statement for the year 2016-17

Sir,

I am forwarding the Audit Reports and detailed comments on the AFS for the year 2016-17 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

  
14/3/19  
Examiner of Local Accounts  
West Bengal

Enclosure: As stated above

**Name of Urban Local Body : MEMARI MUNICIPALITY**  
**BALANCE SHEET AS ON 31/3/2017**

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	60906729.58		57829096.87	
311	EARMARKED FUNDS	B-2	15352733		31446335	
312	RESERVES	B-3	123030690.9		124727258.9	
				199290153.5		214002690.8
	Grants, Contribution for Specific purposes					
320	GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	175368739.1		142552548.3	
				175368739.1		142552548.3
	Loans					
330	SECURED LOANS	B-5	0		0	
331	UNSECURED LOANS	B-6	0		0	
	TOTAL			374658892.7		35655239.1
	APPLICATION OF FUNDS:					
	Fixed Assets					
	Gross Block					
410	FIXED ASSETS	B-11	331001148.4		315589373.4	
	Less: Accumulated Depreciation					
411	ACCUMULATED DEPRECIATION	B-11	187219997		165637356	
	Net Block		143781151.4		149952017.4	
412	CAPITAL WORK-IN-PROGRESS	B-11	19720203		15317564	
				163501354.4		165269581.4
	Investments					
420	INVESTMENTS-GENERAL FUND	B-12	19141482		18200000	
421	INVESTMENTS-OTHER FUND	B-13	15185683		13114285	
	Working Capital					
	Current assets, loans & advances					
430	STOCK-IN-HAND	B-14	17075459.64		19614368.64	
431	SUNDRY DEBTORS (RECEIVABLE)	B-15	5822861.62		4964662.63	

*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
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	164551825.4		142693295.4	
460	LOANS, ADVANCES AND DEPOSITS	B-18	4901731.5		490550	
461	ACCUM. PROVISIONS AGAINST LOANS, ADVANCES & DEPOSITS	B-18	0		0	
	Less: Current Liabilities & Provisions					
340	DEPOSITS RECEIVED	B-7	2509763		2434865	
341	DEPOSITS WORKS	B-8	9483961.48		2978010	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	3527781.04		2378629.55	
360	PROVISIONS	B-10	0		0	
	Other Assets			176830372.7		159971372.1
470	OTHER ASSETS	B-19	0		0	
480	MISCELLANEOUS EXPENDITURE TO BE WRITTEN OFF	B-20	0		0	
	TOTAL			374658892.1		356555238.5

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

*Chandrasekhar*  
Board of Administrators  
Memari Municipality

Name of Urban Local Body : MEMARI Municipality			
INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 01-APR-2016 TO 31-MAR-2017			
Code No	Item / Head of Account	Schedule No	Current Year Amount
	<b>INCOME</b>		
110	TAX REVENUE ITEMS	I - 1	3134728.00
120	ASSIGNED REVENUES AND COMPENSATIONS	I - 2	2975635.00
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	I - 3	2544711.00
140	FEES AND USER CHARGES	I - 4	8622698.00
150	SALE AND HIRE CHARGES	I - 5	1131918.00
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I - 6	36649020.00
171	INTEREST EARNED	I - 8	1007928.50
180	OTHER INCOME	I - 9	391494.00
<b>A</b>	<b>Total- INCOME</b>		<b>56458132.50</b>
	<b>EXPENDITURE</b>		
210	ESTABLISHMENT EXPENSES	I - 10	14816647.00
220	ADMINISTRATIVE EXPENSES	I - 11	3225092.00
230	OPERATION AND MAINTENANCE	I - 12	9942468.07
240	INTEREST AND FINANCE CHARGES	I - 13	5868.21
250	PROGRAMME EXPENSES	I - 14	1032308.00
272	DEPRECI	I - 0	21582641.00
<b>B</b>	<b>Total- EXPENDITURE</b>		<b>50605024.28</b>
<b>A-B</b>	<b>Gross surplus/(deficit) of income over expenditure</b>		<b>5853108.22</b>

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 Bardham

  
 Chairperson  
 Board of Administrators  
 Memari Municipality