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INDIAN AUDIT AND ACCOUNTS DEPARTMENT

O/o THE PRINCIPAL ACCOUNTANT GENERAL

(AUDIT - I), W.B.

LOCAL AUDIT DEPARTMENT

No. SS-III/ A/cs Memari M (17-18)/20-21/ 254

Dated: 24.09.2020

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

Sub: Audit Report on Annual Financial Statement for the year 2017-18

Sir,

I am forwarding the Audit Reports and detailed comments on the AFS for the year 2017-18 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

Enclosure: As stated above

**Name of Urban Local Body : MEMARI MUNICIPALITY**

**BALANCE SHEET AS ON 31/03/2018**

Code No.	Description of Item	Schedule No	Current Amount	Year Amount	Previous Amount	Year Amount
	Reserves and Surplus					
310	MUNICIPAL (GENERAL) FUND	B1	76015362.73		60906729.58	
311	EARMARKED FUNDS	B2	20170019		15352733	
312	RESERVES	B3	137150008.9		123030690.9	
				233335390.7		199290153.5
	Grants, Contribution for Specific purposes					
320	GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES	B4	192977535.9		175368739.1	
				192977535.9		175368739.1
	<b>TOTAL</b>			<b>426312926.6</b>		<b>374658892.7</b>
	APPLICATION OF FUNDS					
	Fixed Assets					
	Gross Block					
410	FIXED ASSETS	B11	375855908.4		331001148.4	
	Less: Accumulated Depreciation					
411	ACCUMULATED DEPRECIATION	B11	207839642		187219997	
	Net Block		168016266.4		143781151.4	
412	CAPITAL WORK-IN-PROGRESS	B11	28354282		19720203	
				196370548.4		163501354.4
	Investments					
420	INVESTMENTS-GENERAL FUND	B12	15062857		19141482	
421	INVESTMENTS-OTHER FUND	B13	17685562		15185683	
				32748419		34327165

*Finance Officer*  
MEMARI MUNICIPALITY  
Memari, Purba Bardhaman

*Chairperson*  
Board of Administrators  
Memari Municipality



Code No.	Description of Item	Schedule No	Current Amount	Year Amount	Previous Amount	Year Amount
	Working Capital					
	Current assets, loans & advances					
430	STOCK-IN-HAND	B14	17887921.64		17075459.64	
431	SUNDRY DEBTORS (RECEIVABLES)	B15	5999247.84		5822861.62	
432	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B15	0		0	
440	PRE-PAID EXPENSES	B16	17451		0	
450	CASH AND BANK BALANCE	B17	181428504		164551825.4	
460	LOANS, ADVANCES AND DEPOSITS	B18	1053688		4901731.5	
	Less: Current Liabilities & Provisions					
340	DEPOSITS RECEIVED	B7	4253716		2509763	
341	DEPOSITS WORKS	B8	2250964.48		9483961.48	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B9	2688173.43		3527781.04	
	<b>TOTAL</b>			197193958.6		176830372.7
				<b>426312926</b>		<b>374658892.1</b>

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-2017 TO 31-MAR-2018			
Code No	Item / Head of Account	Schedule No	Current Year Amount
	<b>INCOME</b>		
110	TAX REVENUE ITEMS	I - 1	3137452.00
120	ASSIGNED REVENUES AND COMPENSATIONS	I - 2	3683263.00
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	I - 3	2184239.00
140	FEES AND USER CHARGES	I - 4	11356198.00
150	SALE AND HIRE CHARGES	I - 5	1158807.00
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I - 6	42576842.00
171	INTEREST EARNED	I - 8	5478901.24
180	OTHER INCOME	I - 9	5263397.00
<b>A</b>	<b>Total- INCOME</b>		<b>74839099.24</b>
	<b>EXPENDITURE</b>		
210	ESTABLISHMENT EXPENSES	I - 10	19847116.00
220	ADMINISTRATIVE EXPENSES	I - 11	5598400.00
230	OPERATION AND MAINTENANCE	I - 12	11370359.68
240	INTEREST AND FINANCE CHARGES	I - 13	4469.67
250	PROGRAMME EXPENSES	I - 14	1464326.00
271	MISCELLANEOUS EXPENSES	I - 17	486052.00
272	DEPRECI	I - 0	20619645.00
280	PRIOR PERIOD	I - 0	340098.00
<b>B</b>	<b>Total- EXPENDITURE</b>		<b>59730466.35</b>
<b>A-B</b>	<b>Gross surplus/(deficit) of income over expenditure</b>		<b>15108632.89</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**