



**R. N. Roy & Co.**

*Chartered Accountants*

C/o Md. Saifuddin Shah  
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To  
The Chairperson,  
Board of Administrator  
Memari Municipality  
Memari, Purba Bardhaman  
West Bengal

Sub: Internal Audit Report for the period from 1<sup>st</sup> April 2018 to 31<sup>st</sup> March 2019 of  
Memari Municipality

Sir,

We have conducted the Internal Audit of Annual Accounts for the financial year 2018-19 of your municipality, MEMARI MUNICIPALITY, Purba Bardhaman, Memari.

We have enriched with the required cooperation during audit from your several departments. Here, our findings about your records and documents and related suggestions are adhered with this.

Thanking you for all your assistance & co-operation.

For R N Roy & Co(301179e)  
Chartered Accountants

*Saifuddin Shah*

Md Saifuddin Shah  
Proprietor  
Membership No. 061377  
Date: 28-12-2020  
Place: Kolkata  
UDIN NO: 20061377AAAADR3410



Encl: Internal Audit Report for the period from 1<sup>st</sup> April 2018 to 31<sup>st</sup> March 2019.

Name of Urban Local Body : MEMARI Municipality			
INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 01-APR-2018 TO 31-MAR-2019			
Code No	Item / Head of Account	Schedule No	Current Year Amount
	<b>INCOME</b>		
110	TAX REVENUE ITEMS	I - 1	3234793.67
120	ASSIGNED REVENUES AND COMPENSATIONS	I - 2	3071255.00
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	I - 3	2484217.00
140	FEES AND USER CHARGES	I - 4	19195693.00
150	SALE AND HIRE CHARGES	I - 5	866218.00
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I - 6	57780300.00
170	INCOME FROM INVESTMENTS	I - 7	1594109.00
171	INTEREST EARNED	I - 8	1161218.40
180	OTHER INCOME	I - 9	1058823.28
<b>A</b>	<b>Total- INCOME</b>		<b>90446627.35</b>
	<b>EXPENDITURE</b>		
210	ESTABLISHMENT EXPENSES	I - 10	22119612.00
220	ADMINISTRATIVE EXPENSES	I - 11	4380550.00
230	OPERATION AND MAINTENANCE	I - 12	7956457.32
240	INTEREST AND FINANCE CHARGES	I - 13	1722.50
250	PROGRAMME EXPENSES	I - 14	1375800.00
271	MISCELLANEOUS EXPENSES	I - 17	15432500.00
272	DEPRECI	I - 0	21394124.00
280	PRIOR PERIOD	I - 0	0.00
<b>B</b>	<b>Total- EXPENDITURE</b>		<b>72660765.82</b>
<b>A-B</b>	<b>Gross surplus/(deficit) of income over expenditure</b>		<b>17785861.53</b>

This is certify that above Balance Sheet based on audited accounts by R.N. Roy & Co (Chartered Accountants).

  
 Finance Officer  
 MEMARI MUNICIPALITY  
 Memari, Purba Bardham

  
 Chairperson  
 Board of Administrators  
 Memari Municipality

Form 81		Name of Urban Local Body : MEMARI MUNICIPALITY					
		BALANCE SHEET AS ON 31/3/2019					
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	96334893.69		76015362.73		
311	EARMARKED FUNDS	B-2	20221089		20170019		
312	RESERVES	B-3	148297639.9		137150008.9		
				264853622.6		233335390.7	
	Grants, Contribution for Specific purposes						
320	GRANTS ,CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	191078972		192977535.9		
				191078972		192977535.9	
				455932594.7		426312926.6	
	TOTAL						
	APPLICATION OF FUNDS						
	Fixed Assets						
	Gross Block						
410	FIXED ASSETS	B-11	409899619.4		375855908.4		
	Less: Accumulated Depriication						
411	ACCUMULATED DEPRECIATION	B-11	229210502		207839642		
	Net Block		180689117.4		168016266.4		
412	CAPITAL WORK-IN-PROGRESS	B-11	26401381	207090498.4	28354282	196370548.4	
	Investments						
420	INVESTMENTS-GENERAL FUND	B-12	15971350		15062857		
421	INVESTMENTS-OTHER FUND	B-13	19490208		17685562		
				35461558		32748419	
	Working Capital						
	Current assets, loans & advances						
430	STOCK-IN-HAND	B-14	17199480.44		17887921.64		
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	10970319.62		5999247.84		
432	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	9120		0		
440	PRE-PAID EXPENSES	B-16	27652		17451		
450	CASH AND BANK BALANCE	B-17	190468493.8		181428504		

  
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 Chairperson  
 Board of Administrators  
 Memari Municipality

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
460	LOANS, ADVANCES AND DEPOSITS	B-18	4866660		1053688	
461	ACCUM.PROVISIONS AGAINST LOANS,ADVANCES & DEPOSITS	B-18	0		0	
	Less: Current Liabilities & Provisions					
340	DEPOSITS RECEIVED	B-7	5307676		4253716	
341	DEPOSITS WORKS	B-8	1412037.68		2250964.48	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	3441474.55		2688173.43	
			213380537.6		197193958.6	
	TOTAL		455932594.1		426312926	

This is certify that above Balance Sheet based on audited accounts by R.N. Roy & Co (Chartered Accountants).

  
**Finance Officer**  
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 Memari, Purba Bardhaman

  
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