

भारतीय लेखा एवं लेखा परीक्षा विभाग कार्यालय -प्रधान महालेखाकार (सामान्य एवं सामाजिक क्षेत्र लेखा परीक्षा), प.बं.,स्थानीय लेखा परीक्षा विभाग

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL
(GENERAL & SOCIAL SECTOR AUDIT), W.B.
LOCAL AUDIT DEPARTMENT

88-18/10/c1 Memari 14-15/18-19/64 (T)

दिनांक / Dated: 05,04,20)8

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

Sub: Audit Report on Annual Financial Statement for the year 2014-15

Sir,

I am forwarding the Audit Reports and detailed comments on the AFS for the year 2014-15 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

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 01-APR-2014 TO 31-MAR-2015

Code No	Item / Head of Account	Schedule	Current Year Amount
115	INCOME		Amount
110	TAX REVENUE ITEMS	1-1	2929231.08
120	ASSIGNED REVENUES AND COMPENSATIONS	1-2	2012395.00
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	1-3	1715362.00
140	FEES AND USER CHARGES	1-4	6220090.00
150	SALE AND HIRE CHARGES	1-5	1162936.00
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	1-6	
171	INTEREST EARNED	1-8	33512241.00
180	OTHER INCOME	1-8	638142.00
Α	Total- INCOME	1-9	650.00
	EXPENDITURE		48191047.08
210	ESTABLISHMENT EXPENSES	1 10	0000111
220	ADMINISTRATIVE EXPENSES	1-10	8860141.00
230	OPERATION AND MAINTENANCE	1-11	3205668.00
240	INTEREST AND FINANCE CHARGES	1-12	8591206.00
250	PROGRAMME EXPENSES	I-13	3260.00
272	DEPRECI	1-14	1030600.00
280	PRIOR PERIOD	1-0	19724224.00
В		1-0	88690.00
A-B			41503789.00
	Gross surplus/(deficit) of income over expenditure		6687258.08

A. F. A. Memari Municipality

Accountant
Memari Municipality

Chairman MEMARI MUNICIPALITY Memari, Burdwan

Super Portyon

[Vide Rules	239 & 260] BALANCE SHEET AS ON 31st March 2015	BALANCE SHEET AS ON 31st March 2015		(Audied)	
Codo No	Docceiption of Itom	Schodula Na	Cu	rrei	Current Year
Code No.	Description of Item	ochequie No	Amount	nt	nt Amount
	SOURCES OF FUNDS				
	Reserves and Surplus				
310	MUNICIPAL (GENERAL) FUND	B-1	55926714.48	4.48	4.48
311	EARMARKED FUNDS	B-2	25283387	387	387
312	RESERVES	B-3	121674376.9	376.9	376.9
			- 100		202884478.4
	Grants, Contribution for Specific purposes				
320	GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	12037	120371482.3	1482.3
					120371482.3
	Loans				
330	SECURED LOANS	B-5	0)	
331	UNSECURED LOANS	B-6	0)
	TOTAL				323255960.7
	APPLICATION OF FUNDS				
	Fixed Assets				
	Gross Block				
410	FIXED ASSETS	B-11	29150	291500101.4	0101.4
	Less: Accumulated Depriciation				
411	ACCUMULATED DEPRECIATION	B-11	1432	143262519	62519
	Net Block		14823	148237582.4	7582.4
412	CAPITAL WORK-IN-PROGRESS	B-11	15353445	3445	3445
A STATE OF THE PARTY OF THE PAR	And the second s				163591027.4

Description of Item	292423690		323255960.1			TOTAL	
Schedule No Current Year Previous B-12 15200000 11200000 B-13 10046587 9351631 B-14 18328741.64 11089841.64 B-15 4599611.13 4436166.16 B-16 0 0 B-17 115757597.5 109477269.5 B-18 486550 284450 DEPOSITS B-18 208701 265540 B-9 2494172.55 2741764.55 B-10 0 0 B-19 0 0 B-19 0 0		0		0	B-20	MISCELLANEOUS EXPENDITURE TO BE WRITTEN OFF	480
Description of Item Schedule No Current Year Previous -GENERAL FUND B-12 15200000 11200000 -OTHER FUND B-13 10046587 9351631 all B-13 10046587 9351631 iD B-14 18328741.64 11089841.64 ORS (RECEIVABLES) B-15 4599611.13 4436166.16 ISIONS AGAINST DEBTORS (RECEIVABLES) B-16 0 0 INSES B-16 0 0 0 INCES AND DEPOSITS B-18 486550 284450 SIONS AGAINST LOANS, ADVANCES & DEPOSITS B-18 0 0 IBUBD B-7 2051281 1760045 RKS 208701 26540 RKS 208701 2741764.55 B-10 0 2741764.55 B-10 0 0 1760045 0 2741764.55 1815 0 0 2741764.55 1816 0 0 2741764.55						Misc.Expenditure(to the extent not written off)	
Description of Item Schedule No Current Year Previous TS-GENERAL FUND B-12 15200000 11200000 TS-OTHER FUND B-13 10046587 9351631 Ts, Joans & advances B-14 1328741.64 11089841.64 AND B-15 4599611.13 4436166.16 DVISIONS AGAINST DEBTORS (RECEIVABLES) B-15 0 0 ANK BALANCE B-18 486550 284450 VISIONS AGAINST LOANS,ADVANCES & DEPOSITS B-18 486550 284450 VISIONS AGAINST LOANS,ADVANCES & DEPOSITS B-18 0 0 CEIVED 0 0 0 0 CEIVED B-8 208701 1760045 2741764.55 CHIES (SUNDRY CREDITORS) B-9 2494172.55 <		0		0	B-19	OTHER ASSETS	470
Description of Item Schedule No Current Year Previous TS-GENERAL FUND B-12 15200000 11200000 TS-OTHER FUND B-13 10046587 9351631 AND B-14 18328741.64 11089841.64 TORS (RECEIVABLES) B-15 4599611.13 4436166.16 DYISIONS AGAINST DEBTORS (RECEIVABLES) B-16 0 0 ANK BALANCE B-18 486550 284450 ANK BALANCE B-18 486550 284450 VISIONS AGAINST LOANS, ADVANCES & DEPOSITS B-18 486550 0 VISIONS AGAINST LOANS, ADVANCES & DEPOSITS B-18 0 0 CEIVED B-1 2051281 1760045 CEIVED B-2 2494172.55 2741764.55 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>Other Assets</td><td></td></td<>						Other Assets	
Description of Item Schedule No Item Current Year Amount Previous TS-GENERAL FUND 8-12 15200000 11200000 TS-OTHER FUND 8-13 10046587 25246587 TS-OTHER FUND 8-14 18328741.64 25246587 TS-OTHER FUND 8-15 4599611.13 25246587 TS-OTHER FUND 8-15 4599611.13 4436166.16 TS-OTHER FUND 8-15 4599611.13 4436166.16 DYISIONS AGAINST DEBTORS (RECEIVABLES) 8-16 0 0 B-15 8-17 115757597.5 109477269.5 ANCES AND DEPOSITS 8-18 486550 284450 VISIONS AGAINST LOANS, ADVANCES & DEPOSITS 8-18 486550 2044450 OUBLIANCE OF ARCE OF	120519377.		134418345.7				
tem Schedule No Current Year Previous B-12 15200000 11200000 11200000 B-13 10046587 9351631 9351631 B-14 18328741.64 11089841.64 11089841.64 B-15 4599611.13 4436166.16 0 GRECEIVABLES) B-16 0 0 0 DVANCES & DEPOSITS B-18 486550 284450 B-8 208701 266540 2741764.55		0		0	B-10	PROVISIONS	360
Description of Item Schedule No Current Year Previous ERAL FUND B-12 15200000 11200000 ER FUND B-13 10046587 9351631 s & advances B-14 18328741.64 11089841.64 RECEIVABLES) B-15 4599611.13 4436166.16 S AGAINST DEBTORS (RECEIVABLES) B-16 0 0 LANCE B-18 486550 284450 AND DEPOSITS B-18 486550 284450 S AGAINST LOANS, ADVANCES & DEPOSITS B-18 0 0 B-7 2051281 1760045 1760045 B-8 208701 266540		2741764.55		2494172.55	B-9	OTHER LIABILITIES (SUNDRY CREDITORS)	350
Description of Item Schedule No Entremental Previous Current Vear Amount Amo		266540		208701	B-8	DEPOSITS WORKS	341
Description of Item Schedule No Current Year Previous ERAL FUND B-12 15200000 11200000 11200000 ER FUND B-13 10046587 9351631 10046587 9351631 S & advances B-14 18328741.64 1108984		1760045		2051281	B-7	DEPOSITS RECEIVED	340
Schedule No Amount Alizonom 9351631 Alizonom 9351631 Alizonom Pill Alizonom						Less: Current Liabilities & Provisions	
On of Item Schedule No Current Year Previous Previous B-12 15200000 11200000 B-13 10046587 9351631 B-14 18328741.64 11089841.64 B-15 4599611.13 4436166.16 B-16 0 0 B-17 115757597.5 109477269.5 B-18 486550 284450	•	0		0	B-18	ACCUM.PROVISIONS AGAINST LOANS, ADVANCES & DEPOSITS	461
Current Year Previous Previous Amount Amount Amount Amount B-12 15200000 11200000 11200000 B-13 10046587 9351631 9351631 B-14 18328741.64 25246587 11089841.64 B-15 4599611.13 4436166.16 0 B-16 0 0 0 B-17 115757597.5 109477269.5		284450		486550	B-18	LOANS, ADVANCES AND DEPOSITS	460
Current Year Current Year Previous of Lamount Amount Amount Amount Amount B-12 15200000 11200000 11200000 B-13 10046587 25246587 9351631 25246587 25246587 11089841.64 11089841.64 B-15 4599611.13 4436166.16 0 B-16 0 0 0		109477269.5		115757597.5	B-17	CASH AND BANK BALANCE	450
Current Year Current Year Previous Year Amount Amount Amount Amount B-12 15200000 11200000 11200000 B-13 10046587 25246587 9351631 25246587 25246587 436166.16 11089841.64 B-14 18328741.64 11089841.64 4436166.16 B-15 4599611.13 4436166.16 0		0		0	B-16	PRE-PAID EXPENSES	440
On of Item Schedule No Current Year Previous Previous B-12 15200000 11200000 B-13 10046587 9351631 25246587 9351631 B-14 18328741.64 11089841.64 B-15 4599611.13 4436166.16		0		0	B-15	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	432
Description of Item Schedule No Current Year Previous 'Amount Amount Amount Amount Amount Amount Amount Incompany in the previous 'Amount Amount Amount Amount Amount Amount Incompany in the previous 'Amount Incompany in the previous 'Amount Amount Amount Amount Amount Incompany in the previous 'Amount Incompany in the previous 'Amount Incompany in the previous 'Amount Amount Amount Amount Amount Amount Amount Amount Incompany in the previous 'Amount Incompany in the previous 'Amount Incompany in the previous 'Amount Amount Amount Amount Amount Amount Amount Incompany in the previous 'Amount Incompany in the previous 'Amount 'Amount' Amount' Amo		4436166.16		4599611.13	B-15	SUNDRY DEBTORS (RECEIVABLES)	431
Cription of Item Schedule No Current Year Previous Amount Amount Amount Amount Amount Amount Inces		11089841.64		18328741.64	B-14	STOCK-IN-HAND	430
Current Year Current Year Previous of Item VD B-12 15200000 11200000 B-13 10046587 9351631 25246587 25246587						Current assets, loans & advances	
Cription of Item Schedule No Amount Amount Amount Amount ND B-12 15200000 11200000 B-13 10046587 9351631 25246587 25246587						Working Capital	
Cription of Item Schedule No Current Year Previous Y ND B-12 15200000 11200000 B-13 10046587 9351631	20551631		25246587				
ption of Item Schedule No Current Year Previous Y Amount Amount Amount Amount B-12 15200000 11200000		9351631		10046587	B-13	INVESTMENTS-OTHER FUND	421
Description of Item Schedule No Amount Amount Amount Amount		11200000		15200000	B-12	INVESTMENTS-GENERAL FUND	420
Schedule No Amount Amount Amount Amount		-17				Investments	
Current Year	Amount	Amount	Amount	Amount	ociednie No	pesci proli oi leili	
	s Year	Previou	t Year	Curren	Schodulo No	Description of Item	Code No.

Memari Municipality A.F.A.

Accountant

Memari Municipality

Chairman
MEMARI MUNICIPALITY
Memari, Burdwan