



सत्यमेव जयते

F.O. pl

17/8/18 8329

भारतीय लेखा एवं लेखा परीक्षा विभाग  
कार्यालय - प्रधान महालेखाकार (साामान्य एवं सामाजिक क्षेत्र  
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

SS. III/A/c Maheshtala M(15-16)/17-18/15030 (17)

संख्या / No.

दिनांक / Dated : 09.01.2018

To  
The Chairman,  
Maheshtala Municipality,  
South 24 Parganas,  
PIN- 700 141



16.01.18  
RECORDED

Control and Certified  
Maheshtala Municipality

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,

9/1/18  
Examiner of Local Accounts  
West Bengal

Enclosure: As stated above

AFS  
18.1.18

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
<b><u>SOURCES OF FUNDS</u></b>						
<b>Reserves and Surplus</b>						
310	MUNICIPAL (GENERAL) FUND	B-1	754933618.62	389877594.26		
311	EARMARKED FUNDS	B-2	45026513.97	37705375.00		
312	RESERVES	B-3	1208179322.00	1179494791.00		
	<b>Grants, Contribution for Specific purposes</b>		<b>2008139454.59</b>	<b>1607077780.26</b>		
320	<b>GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES</b>	B-4	<b>586306046.97</b>	<b>707425594.47</b>		
	<b>Loans</b>		<b>586306046.97</b>	<b>707425594.47</b>		
330	SECURED LOANS	B-5	0.00	0.00		
331	UNSECURED LOANS	B-6	0.00	0.00		
	<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
	<b>APPLICATION OF FUNDS</b>		<b>2594445501.56</b>	<b>2314503354.73</b>		

Name of Urban Local Body : MAHESHTALA MUNICIPALITY  
BALANCE SHEET AS ON 31 March 2016

Code No	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
	<b>Fixed Assets</b>					
	Gross Block					
410	FIXED ASSETS	B-11	2437238013.00		2136559918.00	
	Less: Accumulated Depreciation					
411	ACCUMULATED DEPRECIATION	B-11	1075521754.00		914082844.00	
	Net Block		1361716259.00		1222477074.00	
412	CAPITAL WORK-IN-PROGRESS	B-11	171759205.00		113746851.00	
	Investments			1513475464.00		1336223925.00
420	INVESTMENTS-GENERAL FUND	B-12	117833409.00		235841693.00	
421	INVESTMENTS-OTHER FUND	B-13	0.00		0.00	
	Working Capital			117833409.00		235841693.00
	Current assets, loans & advances					
430	STOCK-IN-HAND	B-14	95784514.00		115087019.00	
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	349332039.06		193076590.02	
432	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	-10086648.00		-10086648.00	
440	PRE-PAID EXPENSES	B-16	0.00		0.00	

Name of Urban Local Body : MAHESHTALA MUNICIPALITY  
BALANCE SHEET AS ON 31 March 2016

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
450	CASH AND BANK BALANCE	B-17	912280509.09	758893471.37		
460	LOANS, ADVANCES AND DEPOSITS	B-18	189430853.00	200736601.00		
461	ACCUMPROVISIONS AGAINST LOANS,ADVANCES & DEPOSITS	B-18	0.00	0.00		
<b>Less: Current Liabilities &amp; Provisions</b>						
340	DEPOSITS RECEIVED	B-7	187027523.18	177814994.18		
341	DEPOSITS WORKS	B-8	25887103.00	21963594.00		
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	380690012.41	314990708.48		
360	PROVISIONS	B-10	0.00	0.00		
<b>Other Assets</b>						
470	OTHER ASSETS	B-19	0.00	0.00	943136628.56	742437736.73
<b>Misc.Expenditure(to the extent not written off)</b>						
480	MISCELLANEOUS EXPENDITURE TO BE WRITTEN OFF	B-20	0.00	0.00	0.00	0.00
<b>TOTAL</b>					2694445501.56	2314503354.73

Name of Urban Local Body : MAHESHTALA Municipality

## INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2015-2016

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
	<b>INCOME</b>			
110	TAX REVENUE	1-1	48440055.00	79634765.76
120	ASSIGNED REVENUES AND COMPENSATIONS	1-2	10039890.00	17669933.00
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	1-3	1063717.16	784319.00
140	FEES AND USER CHARGES	1-4	180056491.00	84545934.00
150	SALE AND HIRE CHARGES	1-5	1814772.00	1778724.00
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	1-6	290614260.00	526307295.00
170	INCOME FROM INVESTMENTS	1-7	5525467.00	1508000.00
171	INTEREST EARNED	1-8	5789415.00	9566125.00
180	OTHER INCOME	1-9	247755.00	325374.00
A	Total - INCOME		543594823.16	722120469.76
	<b>EXPENDITURE</b>			
210	ESTABLISHMENT EXPENSES	1-10	72035169.00	91300716.00
220	ADMINISTRATIVE EXPENSES	1-11	18118644.00	21517927.00
230	OPERATION AND MAINTENANCE	1-12	135607721.50	139489933.93
240	INTEREST AND FINANCE CHARGES	1-13	11704.36	11261.80
250	PROGRAMME EXPENSES	1-14	105206038.00	79000702.30
260	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	1-15	2042000.00	594000.00
270	PROVISIONS AND WRITE OFFS	1-16	0.00	303030.00

## INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2015-2016

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
272	DEPRECIATION	1-18	128959593.00	151568636.00
280	PRIOR PERIOD ITEM	1-0	838127.53	-126721761.63
B	Total EXPENDITURE		467761987.39	357064445.40
A-B	Gross surplus/(deficit) of income over expenditure		75832825.77	365056024.36
			SURPLUS	SURPLUS