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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/c/ Maheshtala M (16-17)/18-19/ 6122.
Dated: 13.02.2019

To
The Chairman,
Maheshtala Municipality,
P.O. Maheshtala,
Dist. South 24 Parganas
Pin-700141

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

Sir,

I am forwarding the Audit Reports and detailed comments on the AIS 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


Examiner of Local Accounts
West Bengal

Enclosure: As stated above

8, Kiran Sankar Roy Road, G.I. Press Building 2nd Floor, Kolkata-700001

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
<u>SOURCES OF FUNDS</u>						
Reserves and Surplus						
310	MUNICIPAL (GENERAL) FUND	B-1	723079499.95		754933618.62	
311	EARMARKED FUNDS	B-2	60646002.97		45026513.97	
312	RESERVES	B-3	1230190190.50		1208179322.00	
Grants, Contribution for Specific purposes				2013915693.42		2008139454.59
320	GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	976162484.60		586306046.97	
Loans						
330	SECURED LOANS	B-5	0.00		0.00	
331	UNSECURED LOANS	B-6	0.00		0.00	
TOTAL				2990078178.02		2594445501.56
<u>APPLICATION OF FUNDS</u>				0.00		0.00

Name of Urban Local Body : MAHESHTRA MUNICIPALITY
 BALANCE SHEET AS ON 31 March 2017

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
410	Fixed Assets					
	Gross Block					
	FIXED ASSETS	B-11	2636743362.00		2437238013.00	
411	Less: Accumulated Depreciation					
	ACCUMULATED DEPRECIATION	B-11	1231464613.00		1075521754.00	
	Net Block		1405278849.00		1361716259.00	
412	CAPITAL WORK-IM-PROGRESS	B-11	255178213.00		177159205.00	
	Investments			1580397072.00		1533475454.00
420	INVESTMENTS-GENERAL FUND	B-12	53615425.00		117833409.00	
421	INVESTMENTS-OTHER FUND	B-13	32712557.00		0.00	
	Working Capital			86327722.00		117833409.00
	Current assets, loans & advances					
	STOCK-IN-HAND	B-14	78515221.00		95784514.00	
	SUNDRY DEBTORS (RECEIVABLES)	B-15	2615734490		349332039.06	
	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	10086644.00		-10686648.00	
	PRE-PAID EXPENSES	B-16	0.00		0.00	

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
450	CASH AND BANK BALANCE	B-17	1301106500.78		912280509.09	
460	LOANS, ADVANCES AND DEPOSITS	B-18	204738500.00		189430853.00	
461	ACCUM.PROVISIONS AGAINST LOANS,ADVANCES & DEPOSITS	B-18	0.00		0.00	
Less: Current Liabilities & Provisions						
340	DEPOSITS RECEIVED	B-7	28326119.18		187027523.18	
341	DEPOSITS WORKS	B-8	53100755.50		25887103.00	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	475650667.98		380690012.41	
360	PROVISIONS	B-10	0.00		0.00	
Other Assets			1243353384.02		943156328.56	
470	OTHER ASSETS	B-19	0.00		0.00	
Misc.Expenditure(to the extent not written off)						
			0.00		0.00	
480	MISCELLANEOUS EXPENDITURE TO BE WRITTEN OFF	B-20	0.00		0.00	
TOTAL			2990078178.02		2594445601.56	

Form 88 [Vide Rules 239 & 260]
Name of Urban Local Body : MAHESHTALA Municipality
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2016-2017

Code No	Particulars	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
	INCOME			
110	TAX REVENUE	1-1	79634785.76	82398484.79
120	ASSIGNED REVENUES AND COMPENSATIONS	1-2	17669933.00	6848736.00
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	1-3	784319.00	435883.32
140	FEES AND USER CHARGES	1-4	84545934.00	131603577.16
150	SALE AND HIRE CHARGES	1-5	1778724.00	2936150.00
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	1-6	526307295.00	488531840.58
170	INCOME FROM INVESTMENTS	1-7	1508600.00	3917623.00
171	INTEREST EARNED	1-8	9566125.00	10679087.00
180	OTHER INCOME	1-9	325374.00	4440729.00
A	Total - INCOME		722120469.76	731789780.85
	EXPENDITURE			
210	ESTABLISHMENT EXPENSES	1-10	01300716.00	125835892.00
220	ADMINISTRATIVE EXPENSES	1-11	21517927.00	31448654.00
230	OPERATION AND MAINTENANCE	1-12	139489933.93	264252031.62
240	INTEREST AND FINANCE CHARGES	1-13	11261.80	7860.37
250	PROGRAMME EXPENSES	1-14	79000702.30	95724324.00
260	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	1-15	594000.00	0.00
270	PROVISIONS AND WRITE OFFS	1-16	303030.00	30303.00

Name of Urban Local Body : MAHESHTALA Municipality
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2016-2017

Coda No	Rem/Hpart of Account	Schedule No	Previous Year		Current Year	
			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
1	2	3	4	5		
272	DEPRECIATION	I-18	1516886.00	156098704.00		
280	PRIOR PERIOD ITEM	I-0	-126721761.63	90246130.53		
B	Total - EXPENDITURE		367064445.40	763643899.52		
A-B	Gross surplus/(deficit) of income over expenditure		365066024.36	31844118.67		
			SURPLUS	DEFICIT		