



INDIAN AUDIT AND ACCOUNTS DEPARTMENT
O/o THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT-II), W.B.
LOCAL AUDIT DEPARTMENT

No. LA/AMG-II/A/cs Memari M (18-19)/21-22/648
Dated: 27.12.2021

To
The Chairman,
Memari Municipality,
P.O. Memari,
Dist. Purba Burdwan,
PIN- 713146

Sub: Audit Report on Annual Financial Statement for the year 2018-19

Sir,

I am forwarding the Audit Reports and detailed comments on the AFS for the year 2018-19 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 before 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

सी.जी.ओ.कम्प्लेक्स, डी.एफ.ब्लॉक, साल्टलेक, कोलकाता-700 064

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Code No.	Description of Item	Schedule No	Current Year Amount	Previous Year Amount
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SOURCES OF FUNDS

Reserves and Surplus

310	MUNICIPAL (GENERAL) FUND	B-1	96334893.69	76015362.73
311	EARMARKED FUNDS	B-2	20221089.00	20170019.00
312	RESERVES	B-3	148695012.94	137150008.94

Grants, Contribution for Specific purposes

320	GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	190681599.02	192977535.94
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Loans

330	SECURED LOANS	B-5	0.00	0.00
331	UNSECURED LOANS	B-6	0.00	0.00

TOTAL

			455932594.65	426312926.61
			0.00	0.00

APPLICATION OF FUNDS

Fixed Assets

410	Gross Block	B-11	409899619.43	375855908.43
	FIXED ASSETS			

Less: Accumulated Depreciation

BALANCE SHEET AS ON 31 March 2019

Description of Item	Schedule No	Current Year		Previous Year	
		Amount	Amount	Amount	Amount
Investments					
420 INVESTMENTS-GENERAL FUND	B-12	15971350.00	15062857.00		
421 INVESTMENTS-OTHER FUND	B-13	19490208.00	17685562.00		
Working Capital		35461558.00	32748419.00		
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	9120.00	0.00		
440 PRE-PAID EXPENSES	B-16	27652.00	17451.00		
450 CASH AND BANK BALANCE	B-17	190468493.81	181428504.03		
460 LOANS, ADVANCES AND DEPOSITS	B-18	4866660.00	1053688.00		
461 ACCUM.PROVISIONS AGAINST LOANS,ADVANCES & DEPOSITS	B-18	0.00	0.00		
Less: Current Liabilities & Provisions					
340 DEPOSITS RECEIVED	B-7	5307676.00	4253716.00		
341 DEPOSITS WORKS	B-8	1412037.68	2250964.48		
350 OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	3441474.55	2688173.43		
360 PROVISIONS	B-10	0.00	0.00		
Other Assets		213380537.64	197193958.60		
470 OTHER ASSETS	B-19	0.00	0.00		

c. Description of Item	Schedule No	Current Year		Previous Year	
		Amount	Amount	Amount	Amount
TOTAL		455932594.05		426312926.01	