JAIN RAJ & CO.

CHARTERED ACCOUNTANTS

MISSION ROAD, BARPETA ROAD-781315 Ph. (03666) 260266/262097 Cell: 94350-40798 Email: jainrajandco@gmail.com

AUDIT REPORT

To,

CHAIRPERSON Barpeta Road Municipal Board Barpeta District Assam

We have audited the accompanying Consolidated Income & Expenditure, Consolidated Receipt & Payment statements of BARPETA ROAD MUNICIPAL BOARD, (Assam) for the year ended 31st March 2024. These Financial Statements are the responsibility of the Agency Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with established Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An Audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.

In our opinion and to the best of our information and according to the explanation given to us the said accounts, subject to the observations annexed herewith in Annexure -1, gives the information in the manner so required and give a true and fair view:-

- 1. In the case of income and Expenditure Account of the excess of Expenditure over Income for the year ended on 31.03.2024.
- 2. In the case of Receipts and Payments Account of the Receipts and Payments during the year ended on 31.03.2024.

Date: 26-12-2024

Place: BARPETA ROAD

UDIN- 24055676BKFVTR5908

For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS
F. R. No. 320319E

(CA. RAJ KUMAR JAIN)

PARTNER

M. NO::05676

JAIN RAJ & CO.

CHARTERED ACCOUNTANTS

MISSION ROAD,
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ANNEXURE -1: OBSERVATIONS

- a. Cash book have been maintained but not as per Standard Accounting procedure. Monthly closing balance of bank column of Cash book are not kept as per cash book and changed as per Bank balance which is not as per the accounting procedure. It is suggested that the accounts should be maintained as per Double entry system.
- b. Financial ledger has not been prepared manually. The same has been prepared in Tally accounting software for the purpose now from where the head wise Receipts and Expenses has been ascertained.
- c. Fixed Assets register and Hat Security Register has not been prepared. It is suggested to prepare the same.
- d. We have not checked the vouchers as the same were not provided to us.
- e. We are not in position to verify whether all the payments are made by Account Payee cheques.

For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS
F. R. No. 320319E

(CA. RAJ KUMAR JAIN) PARTNER

M. No.: 055676

Date: 26.12.2024

Place: BARPETA ROAD

TABLE 28.1

Income and Expenditure Statement for the period from 01-04-2023 to 31-03-2024

Code no.	PARTICULARS	Schedule	Current Year (Rs.)	Previous Year (Rs.)
1	2	3	4	5
	INCOME			
1-10.	Tax Revenue	1-1.	1,27,38,048.74	54,60,626.23
1-20.	Assigned Revenue and Compensations	1-2.	<u>-</u>	
1-30.	Rental Income from Municipal Properties	1-3.	78,63,816.00	92,65,342.00
1-40.	Fees &User Charges	1-4.	1,50,10,055.00	1,58,45,220.12
1-50.	Sale and hire charges	1-5.	28,55,212.82	51,70,025.00
1-60.	Revenue Grants, Contributions and Subsidies	1-6.	11,19,41,481.00	12,95,80,639.60
1-70.	Income from Investment	1-7.	-	
1-71.	Interest Earned	1-8.	60,55,445.00	47,11,101.00
1-80.	Other Income	1-9.	40,02,993.00	23,52,274.65
A	Total - Income		16,04,67,051.56	17,23,85,228.60
	EXPENDITURE			
2-10.	Establishment Expenses	I-10	2,78,09,980.00	2,35,56,753.00
2-20.	Administrative Expenses	I-11	5,68,01,365.00	1,88,65,887.00
2-30.	Operations & Maintenance	I-12	8,77,78,447.00	4,05,18,129.00
2-40.	Interest and Finance Charges	I-13	30,761.40	13,206.00
2-50.	Programme Expenses	I-14	11,48,171.00	10,56,283.00
2-60.	Revenue Grants, Contributions and subsidies	I-15	70,95,000.00	-
2-70.	Provision and Write off	I-16	-	
2-71.	Miscellaneous expenses	I-17	2,64,950.00	4,92,981.00
2-72.	Depreciation		-	
В	Total-Expenditure		18,09,28,674.40	8,45,03,239.00
A-B	Add: Gross surplus/ (deficit) of income over expenditure before Prior Period Items		-2,04,61,622.84	8,78,81,989.60
2-80.	Add: Prior Period Items (net)	I-18	-	
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		-2,04,61,622.84	8,78,81,989.60
2.90	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ deficit carried over to Municipal Fund		-2,04,61,622.84	8,78,81,989.60

For, JAIN RAJ & CO. Chartered Accountants

(Raj Kumar Jain) Partner

M.NO-055676 FRN-320319E

DATE- 25.12.2024

UDIN-24055676BKFVTR5908 Executive officer
Barpeta Road Municipal Beard
Barpeta Road

Barpeta Road Municipal Board Barpeta Road

Table 27.2

Balance Sheet of Barpeta Road Municipal Board/Barpeta Road / Barpeta ULB as on 31st March 2024

Code of Account	Description of Items	Schedule No.	Current Year Amount(Rs.)	Previous Year Amount (Rs.)
	LIABILITIES			
	RESERVE & SURPLUS			
3-10.	Municipal (General) Fund	B-1	28,05,89,074.87	28,28,09,388.33
3-11.	Earmarked Funds	B-2	24,33,78,670.17	23,26,52,331.58
3-12.	Reserve & Surplus	B-3	-	<u>.</u>
	Total Reserve & Surplus (A)		52,39,67,745.04	51,54,61,719.89
3-20.	GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)	B-4	-	<u> </u>
	LOANS			
.3-30.	Secured Loans	B-5	-	-
3-31.	Unsecured Loans	B-6	-	-
	Total Loans (C)		•	-
	CURRENT LIABILITIES & PROVISIONS			
3-40.	Deposits received	B-7	35,26,296.00	35,26,296.0
3-41.	Deposit works	B-8	-	
3-50.	Other Liabilities	B-9	-	
3-60.	Provisions	B-10	-	-
	Total Current Liabilities and Provisions (D)		35,26,296.00	35,26,296.00
	TOTAL LIABILITIES			
	(A+B+C+D)		52,74,94,041.04	51,89,88,015.89
	<u>ASSETS</u>			
4-10.	FIXED ASSETS	B-11	-	_
	Gross Block		30,20,69,292.00	28,47,39,108.0
4-11.	Less: Accumulated			
	Depreciation	<u> </u>	-	-
	Net Block		30,20,69,292.00	28,47,39,108.0
4-12.	Capital Work In Process		-	-
	Total Fixed Assets (A)		30,20,69,292.00	28,47,39,108.0
	INVESTMENTS			
4-20.	Investments - Municipal fund	B-12		-
4-21.	Investments - Other fund	B-13	Selly CA CO	-

Executive officer
Barpeta Road Municipal Beard
Barpeta Road

Barpeta Road Municipal Board Barpeta Road

	Total Investments (B)			
	CURRENT ASSETS, LOAN & ADVANCES			
4-30.	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors/ Receivables		49,23,621.00	49,23,621.00
4-31.	Gross Amount outstanding	B-15	49,23,621.00	49,23,621.00
4-32.	Less: Accumulated provision against bad and doubtful Sundry Debtors		-	•
	Net Amount Outstanding		49,23,621.00	49,23,621.00
4-40.	Prepaid Expenses	B-16		
4-50.	Cash & Bank Balances	B-17	21,38,85,636.04	22,27,09,794.89
4-60.	Loans, Advances & Deposits	B-18	66,15,492.00	66,15,492.00
4-61.	Less: Accumulated Provision against Loans			
	Net Amount Outstanding		66,15,492.00	66,15,492.00
	Total Current Assets, Loans &Advances(C)		22,54,24,749.04	23,42,48,907.89
4-70.	Other Assets	B-19		-
4-80.	Miscellaneous Expenditure (to the extent not written off)	B-20	-	
	TOTAL ASSETS(A+B+C)		52,74,94,041.04	51,89,88,015.89

Executive officer
Barpeta Road Municipal Beard
Barpeta Road

nairman Barpeta Road Municipal Board Barpeta Road



Schedule I-1: Schedule of Tax Revenue

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
110-01-(a)	Tax on Residential Properties	83,19,515.74	53,45,853.82
110-01-(a)	Tax on Commercial Properties		
110-01-(a)	Service Charges in lieu of Property taxes		
110-02-(a)	Water Taxes	-3	
	Lighting Tax	-	45,757.53
	Other taxes	44,18,533.00	69,014.88
	Sub-total	1,27,38,048.74	54,60,626.23
	Less		
110-90-(a)	Tax Remission and Refunds		
	Sub-total		
Total Incom	e From Property Taxes to Be shown as a	1,27,38,048.74	54,60,626.23

^{*}Insert all taxes raised along with Property Taxes

Schedule I-1 (a): Refunds/Remission of revenues

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
110-90-(a)	Property Taxes		
Total Incom	e From Property Taxes to Be shown as a		

⁽a) Insert Detailed Head Codes of Account as applicable:

Schedule I-4: Schedule of Fees and Users Charges

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
140-20-(a)	Penalties and Fines		
140-40-(a)	Mutation Fees		
140-40-(a)	Property Transfer Charges		
140-40-(a)	Notice Fees		
140-40-(a)	Warrant Fees		
	Empanelment & Registration Charges		-
	Licensing Fees	38,81,151.00	50,86,143.00
	Fees for Grant of Permit	15,58,609.00	12,22,878.00
	Penalties and Fines	-	9,486.12
	Other Fees	1,80,800.00	6,45,126.00
	User Charges	93,89,495.00	88,81,587.00
Total Income	From Property Taxes to Be shown as a	1,50,10,055.00	1,58,45,220.12

⁽a) Insert Detailed Head Codes of Account as applicable:

Executive officer
Barpeta Road Municipal Beard
Barpeta Road

Chairman Barpeta Road Municipal Board Barpeta Road



⁽a) Insert Detailed Head Codes of Account as applicable:

Schedule B-9: Schedule of Other Liabilities (Sundry Creditors)

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
350-30-(a)	Government Dues Payables		
350-40-(a)	Refund Payable		
350-41-(a)	Advance Collection of Revenues		
	Total		

(a) Insert Detailed Head Codes of Account as applicable:

		<u>Curre</u>	<u>s.)</u>	Page 1	
Code No.	Particulars	Gross Amount	Provision for Outstanding Receivables	Net Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4	5=3-4	6
431-10-(a)	Receivables of Property Taxes	36,26,481.00	-	36,26,481.00	36,26,481.00
	Less than 5 Years*				
	More than 5 years				
	Sub-Total	36,26,481.00		36,26,481.00	36,26,481.00
431-91-(a)	Less: State Government Cesses/Leviesin Taxes - Control account				
Net Rec	ceivables of Property Taxes	36,26,481.00		36,26,481.00	36,26,481.00

^{*}Break up for provision for outstanding revenues are given Column 4

(a) Insert Detailed Head Codes of Account as applicable:

Executive officer
Barpeta Road Municipal Board
Barpeta Road

Chalaman
Barpeta Road Municipal Board
Barpeta Road

ANNEXURE B-2

	CAPITAL AMOUNT
13TH 14TH FINANCE	167639623.78
3RD 4TH 5TH FINANCE	26906089.26
COVER DRAIN	21694333.00
SWACH BHARAT	8100384.14
10% POOL FUND	4771760.29
MARKET COMPLEX	3051937.00
GRANT IN AID	9953000.00
PAVER BLOCK	1261542.70

TOTAL 243378670.17

Executive officer
Regipeta Road Municipal Beard
Barpeta Road

Barpeta Road Municipal Board Barpeta Road



Barpeta Road Municipal Board

Table 27.4

Statement of Cash Flow for the F.Y. 2023-24

Addistments for Add: Depreciation Interest & finance expenses Less: Profit on disposal of asset Dividend Income Investment income Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items. Changes in current assets and current liabilities (Increase) / decrease in Sundry debtors (Increase) / decrease in Stock in hand (Increase) / decrease in other current assets (Decrease)/ increase in Deposits received (Decrease)/ increase in Deposits received (Decrease)/ increase in other current liabilities Extra ordinary items (Specify) Net cash generated from / (used in) operating activities (a) a) b. Cash flows from investing activities (Purchase) of fixed assets & CWIP (Decrease) / Increase in Earmarked funds (Purchase) of Investments Add: Proceeds from disposal of investments Investment income received Net cash generated from (used in) investing activities (b) TRANSOR of the stream of the provision of the proceeds of the provision of		Previous Year (Rs.)	Current Year (Rs.)
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(Decrease) / increase in other curent liabilities			
(Decrease)/ increase in provisions Extra ordinary items (Specify) Net cash generated from / (used in) operating activities (aa) 8910336.6 -2197985.4 b. Cash flows from investing activities (Purchase) of fixed assets & CWIP -138004.00 -825972.0 (Decrease) / Increase in Special funds / grants (Deccrease) / Increase in Earmarked funds 78517574.00 -5777873.4 (Purchase) of Investments Add: Proceeds from disposal of assets Proceeds from disposal of investments Investment income received Interest income received Net cash generated from (used in) investing activities (b C. Cash flows from financing activities Add: Loans from banks / others received Less		-464102.00	0.00
Extra ordinary items (Specify) Net cash generated from / (used in) operating activities (a) 8910336.6 -2197985.4 b. Cash flows from investing activities (Purchase) of fixed assets & CWIP -138004.00 -825972.0 (Decrease) / Increase in Special funds / grants (Decrease) / Increase in Earmarked funds 78517574.00 -5777873.4 (Purchase) of Investments Add: Proceeds from disposal of assets Proceeds from disposal of investments Investment income received Net cash generated from (used in) investing activities (b) 78379570 -6603845.4 c. Cash flows from financing activities Add: Loans from banks / others received Less		404102.00	0.00
Net cash generated from / (used in) operating activities (a) 8910336.6 -2197985.4 b. Cash flows from investing activities (Purchase) of fixed assets & CWIP -138004.00 -825972.0 (Decrease) / Increase in Special funds / grants (Deccrease) / Increase in Earmarked funds 78517574.00 -5777873.4 (Purchase) of Investments Add: Proceeds from disposal of assets Proceeds from disposal of investments Investment income received Net cash generated from (used in) investing activities (b) 78379570 -6603845.4 c. Cash flows from financing activities Add: Loans from banks / others received Less			
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b. Cash flows from investing activities (Purchase) of fixed assets & CWIP		8010336 6	2107095 44
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(Purchase) of fixed assets & CWIP (Decrease) / Increase in Special funds / grants (Deccrease) / Increase in Earmarked funds (Purchase) of Investments Add: Proceeds from disposal of assets Proceeds from disposal of investments Investment income received Interest income received Net cash generated from (used in) investing activities (b C Cash flows from financing activities Add: Loans from banks / others received Less	h. Cash flows from investing activities		
(Decrease) / Increase in Special funds / grants (Deccrease) / Increase in Earmarked funds (Purchase) of Investments Add: Proceeds from disposal of assets Proceeds from disposal of investments Investment income received Net cash generated from (used in) investing activities (b C. Cash flows from financing activities Add: Loans from banks / others received Less R8517574.00 -5777873.4 -57		-138004.00	-825972 00
(Deccrease) / Increase in Earmarked funds (Purchase) of Investments Add: Proceeds from disposal of assets Proceeds from disposal of investments Investment income received Interest income received Net cash generated from (used in) investing activities (b		-138004.00	-823372.00
(Purchase) of Investments Add: Proceeds from disposal of assets Proceeds from disposal of investments Investment income received Interest income received Net cash generated from (used in) investing activities (b 78379570 -6603845.4 c . Cash flows from financing activities Add: Loans from banks / others received Less		78517574.00	E777072 <i>1</i> 1
Add: Proceeds from disposal of assets Proceeds from disposal of investments Investment income received Interest income received Net cash generated from (used in) investing activities (b C. Cash flows from financing activities Add: Loans from banks / others received Less		78317374.00	-3///6/3.41
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78379570 -6603845.4 c . Cash flows from financing activities Add : Loans from banks / others received Less	Market and the relation of the Control of the Contr		
C . Cash flows from financing activities Add : Loans from banks / others received Less	Net cash generated from (used in) investing activities (b	70070570	
Add: Loans from banks / others received Less		78379570	-6603845.41
Add: Loans from banks / others received Less	Cook flows from figure to a state of		
Loans from banks / others received			
Less RAJ &			
10.7		PALO	
oans renaid during the period	Less	CIN TO G	6
I Bother Road (2)	Loans repaid during the period	/*/ (A)	1*

Executive officer
Barpeta Road Municipal Beard
Barpeta Road Barpeta Road
Barpeta Road

Loans & advances to employees		
Loans to others		
Finance expenses	-10023.00	-22328.00
Net cash generated from (used in) financing activities (c		
	-10023	-22328.00
Net increase / (decrease) in cash and cash equivalents (
a + b + c)	87279883.6	-8824158.85
Cash and cash equivalents at beginning of period	135429911.29	222709794.89
Cash and cash equivalents at end of period	222709794.89	213885636.04
Cash and Cash equivalents at the end of the year		
comprises of the following account balances at the end		
of the year:		
i. Cash Balances		
ii. Bank Balances	222709794.9	213885636.04
iii. Scheduled co - operative banks		
iv. Balances with Post offices		
v. Balances with other banks		No.
Total		200
Note: Items in brackets denote as that they are to be		
deducted		
		For, JAIN RAJ & CO. Chartered Accountants

(Raj Kumar Jain)

Partner M.No-055676 FRN-320319E

Executive officer
Barpeta Road Municipal Beard
Barpeta Road

DATE-25.12.2024

UDIN-24055676BKFVTQ5266

Chairman
Barpeta Road Municipal Board
Barpeta Road