

**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 31<sup>st</sup> 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

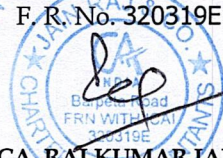
For JAIN RAJ & CO.  
CHARTERED ACCOUNTANTS  
F. R. No. 320319E  
(CA. RAJ KUMAR JAIN)  
PARTNER  
M. NO.:05676



**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.

Date: 26.12.2024  
Place: BARPETA ROAD

**For JAIN RAJ & CO.**  
**CHARTERED ACCOUNTANTS**  
F. R. No. 320319E  
  
(CA. RAJ KUMAR JAIN)  
PARTNER  
M. No.: 055676



**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.	-	-
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	<b>Total - Income</b>		<b>16,04,67,051.56</b>	<b>17,23,85,228.60</b>
	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		-	-
B	<b>Total-Expenditure</b>		<b>18,09,28,674.40</b>	<b>8,45,03,239.00</b>
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		<b>-2,04,61,622.84</b>	<b>8,78,81,989.60</b>
2.90	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ deficit carried over to Municipal Fund		<b>-2,04,61,622.84</b>	<b>8,78,81,989.60</b>

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 Board  
Barpeta Road

Chairman  
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.)
	<b>LIABILITIES</b>			
	<b>RESERVE &amp; SURPLUS</b>			
3-10.	Municipal (General) Fund	<b>B-1</b>	28,05,89,074.87	28,28,09,388.31
3-11.	Earmarked Funds	<b>B-2</b>	24,33,78,670.17	23,26,52,331.58
3-12.	Reserve & Surplus	<b>B-3</b>	-	-
	Total Reserve & Surplus (A)		<b>52,39,67,745.04</b>	<b>51,54,61,719.89</b>
3-20.	GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)	<b>B-4</b>	-	-
	<b>LOANS</b>			
3-30.	Secured Loans	<b>B-5</b>	-	-
3-31.	Unsecured Loans	<b>B-6</b>	-	-
	<b>Total Loans (C)</b>		-	-
	<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			
3-40.	Deposits received	<b>B-7</b>	35,26,296.00	35,26,296.00
3-41.	Deposit works	<b>B-8</b>	-	-
3-50.	Other Liabilities	<b>B-9</b>	-	-
3-60.	Provisions	<b>B-10</b>	-	-
	<b>Total Current Liabilities and Provisions (D)</b>		<b>35,26,296.00</b>	<b>35,26,296.00</b>
	<b>TOTAL LIABILITIES (A+B+C+D)</b>		<b>52,74,94,041.04</b>	<b>51,89,88,015.89</b>
	<b>ASSETS</b>			
4-10.	<b>FIXED ASSETS</b>	<b>B-11</b>	-	-
	Gross Block		30,20,69,292.00	28,47,39,108.00
4-11.	Less: Accumulated Depreciation		-	-
	Net Block		<b>30,20,69,292.00</b>	<b>28,47,39,108.00</b>
4-12.	Capital Work In Process		-	-
	<b>Total Fixed Assets (A)</b>		<b>30,20,69,292.00</b>	<b>28,47,39,108.00</b>
	<b>INVESTMENTS</b>			
4-20.	Investments - Municipal fund	<b>B-12</b>	-	-
4-21.	Investments - Other fund	<b>B-13</b>	-	-

Executive officer  
Barpeta Road Municipal Board  
Barpeta Road

Barpeta Road Municipal Board  
Barpeta Road





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

*[Signature]*  
Executive officer  
Barpeta Road Municipal Board  
Barpeta Road

*[Signature]*  
Chairman  
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		
	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		
<b>Total Income From Property Taxes to Be shown as a</b>		<b>1,27,38,048.74</b>	<b>54,60,626.23</b>

\*Insert all taxes raised along with Property Taxes

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

**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		
<b>Total Income From Property Taxes to Be shown as a</b>			

(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
<b>Total Income From Property Taxes to Be shown as a</b>		<b>1,50,10,055.00</b>	<b>1,58,45,220.12</b>

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

  
Executive officer  
Barpeta Road Municipal Board  
Barpeta Road

  
Chairman  
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Barpeta Road





**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		
	<b>Total</b>		

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

**Schedule B-15: Schedule of Sundry Debtors (Receivables)**

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

\*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

Chairman  
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
	<hr/>
TOTAL	243378670.17

  
Executive officer  
Barpeta Road Municipal Board  
Barpeta Road

  
Chairman  
Barpeta Road Municipal Board  
Barpeta Road






**Table 27.4**  
**Statement of Cash Flow for the F.Y. 2023-24**

  
Executive officer  
Barpeta Road Municipal Board  
Barpeta Road

  
Chairman  
Barpeta Road Municipal Board  
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
<b>Net increase / ( decrease ) in cash and cash equivalents ( a + b + c )</b>	87279883.6	-8824158.85
Cash and cash equivalents at beginning of period	135429911.29	222709794.89
<b>Cash and cash equivalents at end of period</b>	222709794.89	213885636.04
<b>Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:</b>		
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		
<b>Total</b>		
<p>Note : Items in brackets denote as that they are to be deducted</p>		
<p>DATE-25.12.2024 UDIN-24055676BKFVTQ5266</p>		
<p>For, <b>JAIN RAJ &amp; CO.</b> Chartered Accountants</p> <p> (Raj Kumar Jain) Partner M.No-055676 FRN-320319E</p>		

  
Executive officer  
Barpeta Road Municipal Board  
Barpeta Road

  
Chairman  
Barpeta Road Municipal Board  
Barpeta Road