

**JAIN RAJ & CO.**  
CHARTERED ACCOUNTANTS

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

AUDIT REPORT

To,

CHAIRMAN  
Barpeta Road Municipal Board  
Barpeta District  
Assam

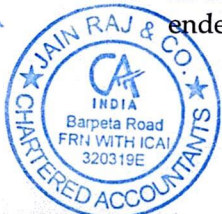
We have audited the accompanying Consolidated Income & Expenditure, Consolidated Receipt & Payment statements of BARPETA ROAD MUNICIPAL BOARD, (Assam) for the year ended 31<sup>st</sup> March 2025. These Financial Statements are the responsibility of the Agency Management. Our responsibility is to express 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 31.03.2025.
2. In the case of Receipts and Payments Account of the Receipts and Payments during the year ended on 31.03.2025.



Date: 17-01-2026  
Place: BARPETA ROAD  
UDIN- 26055676HEQGBQ9582

For JAIN RAJ & CO.  
CHARTERED ACCOUNTANTS

F. R. No. 320319E

*Raj Kumar Jain*  
(CA. RAJ KUMAR JAIN)

PARTNER  
M. NO.:05676

**ANNEXURE -1: OBSERVATIONS**

- a. Cash Book has been maintained; however, the same has not been maintained strictly as per Standard Accounting Procedure. Monthly closing balance of the bank column in the Cash Book is not kept as per the Cash Book and is changed as per bank balance, which is not in accordance with the prescribed 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 Of ascertaining head-wise Receipts and Expenses.
- c. Fixed Assets register and Hat Security Register have not been prepared. It is suggested to prepare the same.
- d. We have test checked the vouchers as it is not possible to check the entire vouchers.
- e. We are not in a position to verify whether all the payments are made by Account Payee cheques; as the necessary evidences are not available with the board.
- f. Certain liabilities of the Municipal Board have been grouped and reflected under Sundry Creditors and Current Liabilities in the Balance Sheet. Detailed party-wise/nature-wise classification and supporting schedules were not made available for verification.
- g. Expenditure incurred on construction of drains, roads and other public utilities has been capitalized and shown under Fixed Assets during the current year. In the earlier years, such expenditure was not capitalized and was treated as Indirect Expenses. It is recommended that a consistent accounting policy be followed and necessary disclosures / prior-period adjustments, wherever required, be considered.
- h. Depreciation on Fixed Assets has not been charged in the earlier years and in the current year as well. It is recommended that the Fixed Assets Register be reconstituted/reconciled and depreciation be provided prospectively in accordance with applicable Municipal Accounting Guidelines and relevant provisions of the Income Tax Act, wherever applicable.



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- i. Proper accounting and disclosure of Security Deposit (S.D.) has not been maintained and the same has not been consistently recorded in the Cash Book/ledger under the appropriate liability head. It is further observed that statutory deductions/collections such as GST, Labour Cess, Forest Royalty, etc. have not been accounted for under the proper heads and, in some instances, have been routed through expenditure heads. In absence of proper classification, schedules and reconciliation, we are unable to verify the correctness of these balances.



Date: 17-01-2026  
Place: BARPETA ROAD

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

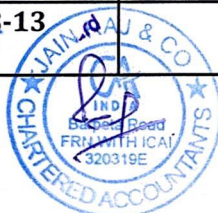
*Raj Kumar Jain*

(CA. RAJ KUMAR JAIN)  
PARTNER  
M. No.: 055676

**Table 27.2****Balance Sheet of Barpeta Road Municipal Board/ Barpeta Road / Barpeta  
ULB as on 31st March 2025**

| 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>   | 30,30,48,029.62          | 28,05,89,074.87            |
| 3-11.           | Earmarked Funds                                     | <b>B-2</b>   | 32,51,83,142.82          | 24,33,78,670.17            |
| 3-12.           | Reserve & Surplus                                   | <b>B-3</b>   | -                        | -                          |
|                 | Total Reserve & Surplus (A)                         |              | <b>62,82,31,172.44</b>   | <b>52,39,67,745.04</b>     |
| 3-20.           | GRANT/ CONTRIBUTION FOR SPECIFIC PURPOSE (B)        | <b>B-4</b>   | -                        | -                          |
|                 | <b>LOANS</b>  |              |                          |                            |
| 3-30.           | Secured Loans                                       | <b>B-5</b>   | 10,91,912.00             | -                          |
| 3-31.           | Unsecured Loans                                     | <b>B-6</b>   | 35,225.00                | -                          |
|                 | <b>Total Loans (C)</b>                              |              | <b>11,27,137.00</b>      | <b>-</b>                   |
|                 | <b>CURRENT LIABILITIES &amp; PROVISIONS</b>         |              |                          |                            |
| 3-40.           | Deposits received                                   | <b>B-7</b>   | 35,26,306.00             | 35,26,296.00               |
| 3-41.           | Deposit works                                       | <b>B-8</b>   | -                        | -                          |
| 3-50.           | Other Liabilities                                   | <b>B-9</b>   | 96,68,421.00             | -                          |
| 3-60.           | Provisions  | <b>B-10</b>  | -                        | -                          |
|                 | <b>Total Current Liabilities and Provisions (D)</b> |              | <b>1,31,94,727.00</b>    | <b>35,26,296.00</b>        |
|                 | <b>TOTAL LIABILITIES (A+B+C+D)</b>                  |              | <b>64,25,53,036.44</b>   | <b>52,74,94,041.04</b>     |
|                 | <b>ASSETS</b>                                       |              |                          |                            |
| 4-10.           | <b>FIXED ASSETS</b>                                 | <b>B-11</b>  | -                        | -                          |
|                 | Gross Block   |              | 40,99,40,109.00          | 30,20,69,292.00            |
| 4-11.           | Less: Accumulated Depreciation                      |              | -                        | -                          |
|                 | Net Block   |              | <b>40,99,40,109.00</b>   | <b>30,20,69,292.00</b>     |
| 4-12.           | Capital Work In Process                             |              | -                        | -                          |
|                 | <b>Total Fixed Assets (A)</b>                       |              | <b>40,99,40,109.00</b>   | <b>30,20,69,292.00</b>     |
|                 | <b>INVESTMENTS</b>                                  |              |                          |                            |
| 4-20.           | Investments - Municipal fund                        | <b>B-12</b>  | -                        | -                          |
| 4-21.           | Investments - Other fund                            | <b>B-13</b>  | -                        | -                          |

  
Chairman  
Barpeta Road Municipal Board  
Barpeta Road



  
Executive Officer  
Barpeta Road Municipal Board  
Barpeta Road

  
Financial Management Officer  
Barpeta Road Municipal Board

| <b>SCHEDULE 1 – MUNICIPAL GENERAL FUND</b> |   |   |                    |   |   |
|--|---|---|--------------------|---|---|
| <b>Particulars</b>                         | <b>Opening Balance as per last account(Rs.)</b> | <b>Additions during the year *(Rs.)</b> | <b>Total (Rs.)</b> | <b>Deductions during the year** (Rs.)</b> | <b>Balance at the end of the current year (Rs.)</b> |
| <b>Municipal Fund</b>                      | 28,05,89,074.87                                 | -                                       | 28,05,89,074.87    | -   | 28,05,89,074.87                                     |
| <b>Excess of income and expenditure</b>    | -   | 2,24,58,954.75                          | 2,24,58,954.75     |   | 2,24,58,954.75                                      |
| <b>Total Municipal fund</b>                | 28,05,89,074.87                                 | 2,24,58,954.75                          | 30,30,48,029.62    | -   | 30,30,48,029.62                                     |

**\*Addition includes contributions towards the fund, Adjustments to Opening Balance Sheet and also excess of income over expenditure**

**\*\* Deduction includes contributions from the fund, Adjustments to Opening Balance Sheet and also excess of expenditure over the income**

  
**Chairman**  
 Barpeta Road Municipal Board  
 Barpeta Road

  
 Financial Management Officer  
 Barpeta Road Municipal Board

  
 Executive Officer  
 Barpeta Road Municipal Board  
 Barpeta Road



**SCHEDULE 2 – EAR MARKED FUNDS**

| Particulars  | 4th,5th FINANCE | 13th,14th,15th FINANCE | SWACH BHARAT MISSION | Cover Drain Under SOPD | 10th Pool Fund | Grant Aid Fund | Market Complex under 5th ASFC | PAVER BLOCK ROAD & ELECTRIFICATION | Mohanlal choudhary udyan | Pension Fund | General Provident Fund | Grand Total     |
|--|-----------------|------------------------|----------------------|------------------------|----------------|----------------|-------------------------------|------------------------------------|--------------------------|--------------|------------------------|-----------------|
| <b>a. Opening Balance</b>                                | 2,69,06,089.26  | 16,76,39,623.78        | 81,00,384.14         | 2,16,94,333.00         | 47,71,760.29   | 99,53,000.00   | 30,51,937.00                  | 12,61,542.70                       | 18,22,633.75             |              |                        | 24,52,01,303.92 |
| <b>b. Additions to the special fund</b>                  |                 |                        |                      |                        |                |                |                               |                                    |                          |              |                        | -               |
| i. Transfer from Municipal Fund/Govt.                    | 95,64,384.00    | 9,10,91,000.00         |                      |                        |                |                |                               |                                    |                          |              |                        | 10,06,55,384.00 |
| ii. Interest/Dividend earned on Special Fund Investments | 442107.00       | 4742307.00             | 16302                | 341868                 | 60833          | 33553          | 103450                        | 42762                              | 69197                    |              |                        | 58,52,379.00    |
| iii. Profit on disposal of Special Fund Investments      |                 |                        |                      |                        |                |                |                               |                                    |                          |              |                        | -               |
| iv. Appreciation in Value of Special Fund Investment     |                 |                        |                      |                        |                |                |                               |                                    |                          |              |                        | -               |
| v. Other addition (Specify nature)                       |                 |                        |                      |                        |                |                | 53.00                         |                                    | 14,79,710.00             |              |                        | 14,79,763.00    |
| <b>Total (b)</b>   | 1,00,06,491.00  | 9,58,33,307.00         | 16,302.00            | 3,41,868.00            | 60,833.00      | 33,553.00      | 1,03,503.00                   | 42,762.00                          | 15,48,907.00             |              |                        | 10,79,87,526.00 |
| <b>Total (a+b)</b>                                       | 3,69,12,580.26  | 26,34,72,930.78        | 81,16,686.14         | 2,20,36,201.00         | 48,32,593.29   | 99,86,553.00   | 31,55,440.00                  | 13,04,304.70                       | 33,71,540.75             |              |                        | 35,31,88,829.92 |
| <b>c. Payment out of funds</b>                           |                 |                        |                      |                        |                |                |                               |                                    |                          |              |                        | -               |
| i. Capital expenditure on Fixed Assets                   | 16,02,519.00    | 7,64,20,076.00         |                      |                        |                |                |                               |                                    |                          |              |                        | 7,80,22,595.00  |
| <b>Others</b>  |                 |                        |                      |                        |                |                |                               |                                    |                          |              |                        | -               |
| <b>Sub Total</b>   | 16,02,519.00    | 7,64,20,076.00         | -                    | -                      | -              | -              | -                             | -                                  | -                        | -            | -                      | 7,80,22,595.00  |
| ii. Revenue expenditure on                               |                 |                        |                      |                        |                |                |                               |                                    |                          |              |                        | -               |
| Salary, Wages, and allowance etc                         |                 |                        |                      |                        |                |                |                               |                                    |                          |              |                        | -               |
| Rent   |                 |                        |                      |                        |                |                |                               |                                    |                          |              |                        | -               |
| Other administrative charges                             | 37,79,607.00    | 47,97,377.00           | -                    | -                      | 37,62,074.00   | -              | -                             | -                                  | 2,25,597.00              |              |                        | 1,25,64,655.00  |
| <b>Sub total</b>   | 37,79,607.00    | 47,97,377.00           | -                    | -                      | 37,62,074.00   | -              | -                             | -                                  | 2,25,597.00              |              |                        | 1,25,64,655.00  |
| iii. Other   | 600.00          |                        | 590.00               |                        |                | 99,54,356.30   |                               |                                    | 50,603.80                |              |                        | 1,00,06,150.10  |
| <b>Loss on disposal of Special Fund Investments</b>      |                 |                        |                      |                        |                |                |                               |                                    |                          |              |                        | -               |
| <b>Diminution in Value of Special Fund Investments</b>   |                 |                        |                      |                        |                |                |                               |                                    |                          |              |                        | -               |
| Transferred to Municipal Fund                            | 54,34,882.00    |                        |                      |                        |                |                |                               |                                    |                          |              |                        | 54,34,882.00    |
| <b>Sub total</b>   | 54,35,482.00    | -                      | 590.00               | -                      | -              | 99,54,356.30   | -                             | -                                  | 50,603.80                |              |                        | 1,54,41,032.10  |
| <b>Total of (i+ii+iii)</b>                               | 1,08,17,608.00  | 8,12,17,453.00         | 590.00               | -                      | 37,62,074.00   | 99,54,356.30   | -                             | -                                  | 2,76,200.80              |              |                        | 10,60,28,282.10 |
| <b>Net Balance at the year end (a+b-c)</b>               | 2,60,94,972.26  | 18,22,55,477.78        | 81,16,096.14         | 2,20,36,201.00         | 10,70,519.29   | 32,196.70      | 31,55,440.00                  | 13,04,304.70                       | 30,95,339.95             |              |                        | 24,71,60,547.82 |
| <b>Grand total of Special Funds</b>                      | 2,76,97,491.26  | 25,86,75,553.78        | 81,16,096.14         | 2,20,36,201.00         | 10,70,519.29   | 32,196.70      | 31,55,440.00                  | 13,04,304.70                       | 30,95,339.95             |              |                        | 32,51,83,142.82 |

**Note:**

All funds are to be shown as separate fund either in the schedule or in a separate schedule with the corresponding indication in the balance sheet under "Funds" on liability side.

**1. Additions during the year:**

- a. Addition to Pension Fund would be out of the "Transfer to Funds" from Income and Expenditure Account as per the accounting principles.
- b. Addition to General Provident and Contributory Provident Fund are the deductions from salary.
- c. Interest from investments of Funds would be added to respective Funds.

**2. Deductions during the year:**

- a. Deductions from Pension Fund means payments made on account of Pension/Family pension
- b. Deduction from Gross Provident Fund/Contributory Provident Fund - Advances/Withdrawals

**Note: To match the earmarked fund with the closing capital balance of each fund we had to add back the capital expenditure deducted above in the grand total of special funds.**

*(Signature)*  
**Chairman**  
 Barpeta Road Municipal Board  
 Barpeta Road

*(Signature)*  
**Executive Officer**  
 Barpeta Road Municipal Board  
 Barpeta Road

*(Signature)*  
**Financial Management Officer**  
 Barpeta Road Municipal Board



**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                 | 10                        |                            |
| 350-41-(a) | Advance Collection of Revenues |                           |                            |
|            | <b>Total</b>                   | <b>10</b>                 |                            |

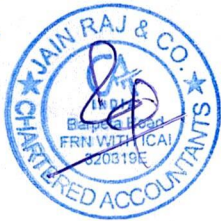
(a) Insert Detailed Head Codes of Account as applicable:

**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               |
|            | Less than 5 Years*  |                           |                                       | -                |                            |
|            | More than 5 years   | 36,26,481.00              |                                       | 36,26,481.00     |                            |
|            | Sub-Total   | <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>        |

\*Break up for provision for outstanding revenues are given Column 4

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



*[Signature]*  
Chairman  
Barpeta Road Municipal Board  
Barpeta Road

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

*[Signature]*  
Financial Management Officer  
Barpeta Road Municipal Board

**Schedule B-17: Schedule of Cash and Bank Balances**

| Code No.   | Particulars  | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|------------|--------------|---------------------------|----------------------------|
| 1          | 2            | 3                         | 4                          |
| 450-10-(a) | Cash         | -                         | -                          |
| 450-21-(a) | Bank Account | 221038589.44              | 21,38,85,356.04            |
|            | <b>Total</b> | <b>22,10,38,589.44</b>    | <b>21,38,85,356.04</b>     |

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

8.49 The Balance Sheet abstracts in respect of the Water Supply Income are presented Below:

**Schedule B-7: Schedule of Deposits Received**

| Code No.   | Nature of Deposits               | Opening Balance at the Beginning of the Year | Additions during the current year | Refunded during the year | Balance outstanding at the end of the current year |
|------------|----------------------------------|--|-----------------------------------|--------------------------|--|
| 1          | 2                                | 3  | 4                                 | 5                        | 6  |
| 340-20-(a) | Deposits Revenues - Water Supply | 35,26,296.00                                 | -                                 | -                        | 35,26,296.00                                       |
|            | <b>Total</b>                     | <b>35,26,296.00</b>                          | <b>-</b>                          | <b>-</b>                 | <b>35,26,296.00</b>                                |

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

**Schedule B-9: Schedule of Other Liabilities**

| Code No.   | Particulars   | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|------------|---|---------------------------|----------------------------|
| 1          | 2   | 3                         | 4                          |
| 350-40-(a) | Refunds Payable of Fees & User Charges - Court Attachment |                           |                            |
| 350-41-(a) | Advance Collection of Revenues                            |                           |                            |
|            | Other Liabilities   | 96,68,421.00              | -                          |
|            | <b>Total</b>  | <b>96,68,421.00</b>       | <b>-</b>                   |

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



*Chakman*  
Barpeta Road Municipal Board  
Barpeta Road

*Executive Officer*  
Barpeta Road Municipal Board  
Barpeta Road

*Financial Management Officer*  
Barpeta Road Municipal Board

**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 Fees &amp; User Charges</b>   |                           | -                                     | -                | 12,97,140.00               |
|            | Less than 3 Years*                              |                           |                                       |                  |                            |
|            | More than 3 years                               | 12,97,140.00              |                                       |                  |                            |
|            | <b>Total Receivables of Water Supply Income</b> | 12,97,140.00              | -                                     | -                | 12,97,140.00               |

\*Break up for provision for outstanding revenues are given Column 4

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

**Schedule B-17: Schedule of Cash and Bank Balances**

| Code No.   | Particulars  | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|------------|--------------|---------------------------|----------------------------|
| 1          | 2            | 3                         | 4                          |
| 450-10-(a) | Cash         | 0.00                      | 0.00                       |
| 450-21-(a) | Bank Account | 221038589.44              | 213885356.04               |
|            | <b>Total</b> | <b>221038589.44</b>       | <b>213885356.04</b>        |

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



*[Signature]*  
Chairman  
Barpeta Road Municipal Board,  
Barpeta Road.

*[Signature]*  
Financial Management Officer  
Barpeta Road Municipal Board

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

**TABLE 28.1****Income and Expenditure Statement for the period from 01-04-2024 to 31-03-2025**

| Code no.   | PARTICULARS  | Schedule | Current Year (Rs.)     | Previous Year (Rs.)    |
|------------|--|----------|------------------------|------------------------|
| 1          | 2  | 3        | 4                      | 5                      |
|            | <b>INCOME</b>  |          |                        |                        |
| 1-10.      | Tax Revenue  | 1-1.     | 1,47,99,741.00         | 1,27,38,048.74         |
| 1-20.      | Assigned Revenue and Compensations   | 1-2.     | -                      | -                      |
| 1-30.      | Rental Income from Municipal Properties  | 1-3.     | 1,77,86,775.00         | 78,63,816.00           |
| 1-40.      | Fees & User Charges  | 1-4.     | 62,57,649.41           | 1,50,10,055.00         |
| 1-50.      | Sale and hire charges  | 1-5.     | 3,79,07,393.00         | 28,55,212.82           |
| 1-60.      | Revenue Grants, Contributions and Subsidies  | 1-6.     | 10,60,90,266.00        | 11,19,41,481.00        |
| 1-70.      | Income from Investment   | 1-7.     |                        | -                      |
| 1-71.      | Interest Earned  | 1-8.     | 58,52,379.00           | 60,55,445.00           |
| 1-80.      | Other Income   | 1-9.     | 29,44,215.34           | 40,02,993.00           |
| <b>A</b>   | <b>Total - Income</b>  |          | <b>19,16,38,418.75</b> | <b>16,04,67,051.56</b> |
|            | <b>EXPENDITURE</b>   |          |                        |                        |
| 2-10.      | Establishment Expenses   | I-10     | 4,34,39,110.00         | 2,78,09,980.00         |
| 2-20.      | Administrative Expenses  | I-11     | 2,04,22,106.00         | 5,68,01,365.00         |
| 2-30.      | Operations & Maintenance   | I-12     | 1,86,48,025.00         | 8,77,78,447.00         |
| 2-40.      | Interest and Finance Charges   | I-13     | 31,465.10              | 30,761.40              |
| 2-50.      | Programme Expenses   | I-14     | 10,66,369.00           | 11,48,171.00           |
| 2-60.      | Revenue Grants, Contributions and subsidies  | I-15     | 54,34,882.00           | 70,95,000.00           |
| 2-70.      | Provision and Write off  | I-16     |                        | -                      |
| 2-71.      | Miscellaneous expenses   | I-17     | 1,55,668.00            | 2,64,950.00            |
| 2-72.      | Depreciation   |          | -                      | -                      |
| <b>B</b>   | <b>Total-Expenditure</b>   |          | <b>8,91,97,625.10</b>  | <b>18,09,28,674.40</b> |
| <b>A-B</b> | Add: Gross surplus/ (deficit) of income over expenditure before Prior Period Items |          | 10,24,40,793.65        | -2,04,61,622.84        |
| 2-80.      | Add: Prior Period Items (net)  | I-18     | -                      | -                      |
|            | Gross surplus/ (deficit) of income over expenditure after Prior Period Items       |          | <b>10,24,40,793.65</b> | <b>-2,04,61,622.84</b> |
| 2.90       | Less: Transfer to Reserve Funds  |          | -                      | -                      |
|            | Net balance being surplus/ deficit carried over to Municipal Fund                  |          | <b>10,24,40,793.65</b> | <b>-2,04,61,622.84</b> |

0.00

For, JAIN RAJ & CO.  
Chartered Accountants

(Raj Kumar Jain)  
Partner  
M.NO-055676  
FRN-320319E

DATE- 17-01-2026

UDIN-26055676HEQGBQ9582

Chakman  
Barpeta Road Municipal Board  
Barpeta Road

Executive Officer  
Barpeta Road Municipal Board  
Barpeta Road

Financial Management Officer  
Barpeta Road Municipal Board

**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               |
| 110-01-(a)   | Tax on Commercial Properties              |                           |                            |
| 110-01-(a)   | Service Charges in lieu of Property taxes |                           |                            |
| 110-02-(a)   | Water Taxes                               |                           |                            |
|  | Lighting Tax                              | -                         |                            |
|  | Other taxes                               | 1,47,99,741.00            | 44,18,533.00               |
|  | Sub-total                                 | 1,47,99,741.00            | 1,27,38,048.74             |
|  | Less                                      |                           |                            |
| 110-90-(a)   | Tax Remission and Refunds                 |                           |                            |
|  | Sub-total                                 |                           |                            |
| <b>Total Income From Property Taxes to Be shown as a</b> |   | <b>1,47,99,741.00</b>     | <b>1,27,38,048.74</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                     | 42,94,818.41              | 38,81,151.00               |
|  | Fees for Grant of Permit           | 8,37,831.00               | 15,58,609.00               |
|  | Penalties and Fines                | -                         | -                          |
|  | Other Fees                         | 11,25,000.00              | 1,80,800.00                |
| .....  | User Charges                       |                           | 93,89,495.00               |
| <b>Total Income From Property Taxes to Be shown as a</b> |                                    | <b>62,57,649.41</b>       | <b>1,50,10,055.00</b>      |

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

  
**Chairman**  
 Barpeta Road Municipal Board  
 Barpeta Road



  
**Executive Officer**  
 Barpeta Road Municipal Board  
 Barpeta Road

  
**Financial Management Officer**  
 Barpeta Road Municipal Board

**Schedule I-8: Schedule of Interest Earned**

| Code No.   | Particulars                             | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|---|---------------------------|----------------------------|
| 1  | 2                                       | 3                         | 4                          |
| 171-80-(a)   | Other Interests-Interest on Receivables | 58,52,379.00              | 60,55,445.00               |
| <b>Total Income From Property Taxes to Be shown as a</b> |   | <b>58,52,379.00</b>       | <b>60,55,445.00</b>        |

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

**Schedule I-9: Schedule of Other Incomes**

| Code No.   | Particulars                                   | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|---|---------------------------|----------------------------|
| 1  | 2   | 3                         | 4                          |
| 180-60-(a)   | Excess Provision written back- Property Taxes |                           |                            |
|  | Miscellaneous Income                          | 29,44,215.34              | 40,02,993.00               |
| <b>Total Income From Property Taxes to Be shown as a</b> |   | <b>29,44,215.34</b>       | <b>40,02,993.00</b>        |

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

**Schedule I-11: Administrative Expenses**

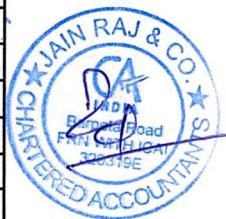
| Code No.                             | Particulars   | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--------------------------------------|---|---------------------------|----------------------------|
| 1                                    | 2   | 3                         | 4                          |
| 220-51-(a)                           | Legal Expenses - cost of recoveries of tax revenues (net of amount received from state government /assessee for the cost of recovery) |                           |                            |
|                                      | Rent, Rates and Taxes   |                           | 3,86,293.00                |
|                                      | Inauguration Expenses   |                           | -                          |
|                                      | Communication expenses  |                           | -                          |
|                                      | Salary & Office Maintenance   | 35,79,280.00              | 57,11,867.00               |
|                                      | Printing & Stationery   | 2,41,908.00               | 2,38,864.00                |
|                                      | Professional Tax of Staff   | 3,86,040.00               | 33,696.00                  |
|                                      | Insurance   | 8,635.00                  | 62,172.00                  |
|                                      | Provident Fund  | 5,30,920.00               | 12,04,500.00               |
|                                      | Legal Expenses  |                           |                            |
|                                      | Professional and other fees   | 10,36,673.00              | 2,89,774.00                |
|                                      | Advertisement and publicity   | 1,74,114.00               | 2,88,996.00                |
|                                      | Membership and subscription   |                           | -                          |
|                                      | Other administrative expenses   | 64,52,532.00              | 32,75,522.00               |
|                                      | CGST/SGST   | 20,42,754.00              | 24,77,979.00               |
|                                      | Income Tax  | 9,46,782.00               | 14,02,841.00               |
|                                      | Labour Cess   | 8,87,530.00               | 10,82,952.00               |
|                                      | Travel & conveyance   |                           | 1,17,440.00                |
|                                      | Construction of 10% pool fund   |                           | 1,33,97,837.00             |
|                                      | Construction of Market Complex  |                           | 2,29,50,298.00             |
|                                      | Forest Royalty  | 13,21,402.00              | 16,44,835.00               |
|                                      | Subsistence Allowance   |                           | 4,32,000.00                |
|                                      | IEC Awareness Expense   |                           | 5,56,346.00                |
|                                      | Supply of Dustbin   |                           | 10,78,169.00               |
|                                      | Electricity Expenses  | 28,13,536.00              | 1,68,984.00                |
| <b>Total Administrative Expenses</b> |   | <b>2,04,22,106.00</b>     | <b>5,68,01,365.00</b>      |

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

  
Chairman  
Barpeta Road Municipal Board  
Barpeta Road

  
Executive Officer  
Barpeta Road Municipal Board  
Barpeta Road

  
Financial Management Officer  
Barpeta Road Municipal Board



**Schedule I-13: Interest and Finance Charges-- Head Wise**

| Code No.   | Particulars   | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|---|---------------------------|----------------------------|
| 1  | 2   | 3                         | 4                          |
| 240-80-(a)   | Other Finance Expenses - Discount on Early/Prompt Payment |                           |                            |
|  | Bank Charges  | 31,465.10                 | 30,761.40                  |
| <b>Total Income From Property Taxes to Be shown as a</b> |   | <b>31,465.10</b>          | <b>30,761.40</b>           |

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

**Schedule I-16: Schedule of Provisions and Write Off**

| Code No.   | Particulars                                       | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|---|---------------------------|----------------------------|
| 1  | 2   | 3                         | 4                          |
| 270-10-(a)   | Provision of Doubtful Receivables- 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-18: Prior Period Items**

| Code No.   | Particulars                      | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|----------------------------------|---------------------------|----------------------------|
| 1  | 2                                | 3                         | 4                          |
|  | <b>Income (a)</b>                |                           |                            |
| 140-40-(a)   | Taxes                            |                           |                            |
| 140-40-(a)   | Recovery of Revenues written off |                           |                            |
|  | <b>Expenses (b)</b>              |                           |                            |
| 140-40-(a)   | Refund of Taxes                  |                           |                            |
| <b>Total Income From Property Taxes to Be shown as a</b> |                                  |                           |                            |

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

**Schedule I-1: Schedule of Tax Revenues**

| Code No.   | Particulars                               | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|---|---------------------------|----------------------------|
| 1  | 2   | 3                         | 4                          |
| 110-51-(a)   | Tax on Residential Properties             |                           |                            |
| 110-51-(a)   | Tax on Commercial Properties              |                           |                            |
| 110-51-(a)   | Service Charges in lieu of Property taxes |                           |                            |
|  | .....*                                    |                           |                            |
|  | Less                                      |                           |                            |
| 110-90-(a)   | Tax Remission and Refunds                 |                           |                            |
|  | Sub-total                                 |                           |                            |
| <b>Total Income From Property Taxes to Be shown as a</b> |   |                           |                            |

\*Insert the other Heads of Account and the corresponding Codes of Account for other charges levied by the ULB

  
 Chairman  
 Barpeta Road Municipal Board  
 Barpeta Road

  
 Executive Officer  
 Barpeta Road Municipal Board  
 Barpeta Road

  
 Financial Management Officer  
 Barpeta Road Municipal Board



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

| Code No.   | Particulars | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|-------------|---------------------------|----------------------------|
| 1  | 2           | 3                         | 4                          |
| 110-90-(a)   | Cess Income |                           |                            |
| <b>Total Income From Property Taxes to Be shown as a</b> |             |                           |                            |

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

**Schedule I-4: Income from Fees and Users Charges**

| Code No.   | Particulars                                | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|------------|--|---------------------------|----------------------------|
| 1          | 2  | 3                         | 4                          |
| 140-10-(a) | Empanelment & Registration Charges -- Cess |                           |                            |
| 140-20-(a) | Penalties and Fines - Cess                 |                           |                            |
|            | <b>Total</b>                               |                           |                            |

(a) Specify the Detailed Head Code of Accounts depending on the Department to which the revenue relates

**Schedule I-9: Schedule of Other Incomes**

| Code No.   | Particulars                                   | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|---|---------------------------|----------------------------|
| 1  | 2   | 3                         | 4                          |
| 180-60-(a)   | Excess Provision written back- 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-11: Administrative Expenses**

| Code No.   | Particulars   | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|---|---------------------------|----------------------------|
| 1  | 2   | 3                         | 4                          |
| 220-51-(a)   | Legal Expenses - cost of recoveries of tax revenues (net of amount received from state government /assessee for the cost of recovery) |                           |                            |
| <b>Total Income From Property Taxes to Be shown as a</b> |   |                           |                            |

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



*Chandan*  
**Chandan**  
 Barpeta Road Municipal Board  
 Barpeta Road

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

*[Signature]*  
**Financial Management Officer**  
 Barpeta Road Municipal Board

**Schedule I-18: Prior Period Items**

| Code No.   | Particulars                      | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|----------------------------------|---------------------------|----------------------------|
| 1  | 2                                | 3                         | 4                          |
|  | <b>Income (a)</b>                |                           |                            |
| 140-40-(a)   | Taxes                            |                           |                            |
| 140-40-(a)   | Recovery of Revenues written off |                           |                            |
|  | <b>Expenses (b)</b>              |                           |                            |
| 140-40-(a)   | Refund of Taxes                  |                           |                            |
| <b>Total [a-b] of Cess to be shown as a part of Prior Period</b> |                                  |                           |                            |

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

**Schedule I-4: Schedule of Income from 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) | Other Fees -- Connection Charges                       |                           |                            |
| 140-40-(a) | Other Fees -- Disconnection Charges                    |                           |                            |
| 140-40-(a) | Other Fees -- Notice Fees                              |                           |                            |
| 140-40-(a) | Other Fees -- Warrant Fees                             |                           |                            |
| 140-50-(a) | User Charges- Water Supply                             |                           |                            |
| 140-50-(a) | User Charges- Sewerage                                 |                           |                            |
| 140-50-(a) | User Charges- Water Tanker                             |                           |                            |
| 140-50-(a) | User Charges- Water Meter                              |                           |                            |
| 140-70-(a) | Services/Administrative Charges - Road Damage Recovery |                           |                            |
|            | Sub-total  |                           |                            |
|            | Less   |                           |                            |
| 140-90-(a) | Fees Remission and Refunds                             |                           |                            |
|            | Sub-total  |                           |                            |

**Total Income of Water Supply to Be shown as a part of**

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

**Schedule I-9: Schedule of Other Incomes**

| Code No.   | Particulars                                 | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|---|---------------------------|----------------------------|
| 1  | 2   | 3                         | 4                          |
| 180-11-(a)   | Lapsed Deposit - Water Supply               |                           |                            |
| 180-60-(a)   | Excess Provision written back- Water Supply |                           |                            |
| <b>Total Income From Property Taxes to Be shown as a</b> |   |                           |                            |

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

  
 Financial Management Officer  
 Barpeta Road Municipal Board

**Schedule I-16: Schedule of Provisions and Write Off**

| Code No.   | Particulars                                     | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|------------|---|---------------------------|----------------------------|
| 1          | 2   | 3                         | 4                          |
| 270-10-(a) | Provision of Doubtful Receivables- Water Supply |                           |                            |

**Total Income From Water Supply to Be shown as a part**

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

  
 Chairman  
 Barpeta Road Municipal Board  
 Barpeta Road

  
 Executive Officer  
 Barpeta Road Municipal Board  
 Barpeta Road

**Schedule I-18: Prior Period Items**

| Code No.  | Particulars                      | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|---|----------------------------------|---------------------------|----------------------------|
| 1   | 2                                | 3                         | 4                          |
|   | <b>Income (a)</b>                |                           |                            |
| 280-20-(a)  | Taxes                            |                           |                            |
| 280-30(a)   | Recovery of Revenues written off |                           |                            |
|   | <b>Expenses (b)</b>              |                           |                            |
| 140-40-(a)  | Refund of Fees & User Charges    |                           |                            |
| <b>Total [a-b] of Water Supply to be shown as a part of</b> |                                  |                           |                            |
| (a) Insert Detailed Head Codes of Account as applicable:    |                                  |                           |                            |

**Schedule I-3: Rental Income from Municipal Properties**

| Code No.   | Particulars                | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|----------------------------|---------------------------|----------------------------|
| 1  | 2                          | 3                         | 4                          |
|  | Rent from office buildings | 44,81,491.00              | 34,42,411.00               |
|  | Rent from lease of lands   | 92,67,784.00              |                            |
|  | Other rents                | 40,37,500.00              | 44,21,405.00               |
| <b>Total Rental Income from Municipal Properties</b> |                            | <b>1,77,86,775.00</b>     | <b>78,63,816.00</b>        |

**Schedule I-5: Sales & Hire Charges**

| Code No.   | Particulars              | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|--------------------------|---------------------------|----------------------------|
| 1  | 2                        | 3                         | 4                          |
|  | Sale of stores and scrap | -                         |                            |
|  | Sale of others           | 9,69,500.00               | 28,55,212.82               |
|  | Allotment of Room        | 3,69,37,893.00            | -                          |
| <b>Total Revenue Grants, Contributions &amp; Subsidies</b> |                          | <b>3,79,07,393.00</b>     | <b>28,55,212.82</b>        |

**Schedule I-6: Revenue Grants, Contributions and subsidies**

| Code No.   | Particulars                  | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|--|------------------------------|---------------------------|----------------------------|
| 1  | 2                            | 3                         | 4                          |
|  | Revenue Grant                | 10,60,90,266.00           | 11,19,41,481.00            |
|  | Reimbursement of expenses    | -                         | -                          |
|  | Contributions towards Scheme |                           |                            |
| <b>Total Revenue Grants, Contributions &amp; Subsidies</b> |                              | <b>10,60,90,266.00</b>    | <b>11,19,41,481.00</b>     |

**Schedule I-10: Establishment Expenses**

| Code No.                            | Particulars                          | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|-------------------------------------|--------------------------------------|---------------------------|----------------------------|
| 1                                   | 2                                    | 3                         | 4                          |
|                                     | Salaries Wages and bonus             | 4,10,78,243.00            | 2,66,05,879.00             |
|                                     | Benefits and Allowances              | 23,60,867.00              | 12,04,101.00               |
|                                     | Other Terminal & Retirement Benefits | -                         | -                          |
| <b>Total Establishment Expenses</b> |                                      | <b>4,34,39,110.00</b>     | <b>2,78,09,980.00</b>      |

  
Chairman  
Barpeta Road Municipal Board  
Barpeta Road

  
Financial Management Officer  
Barpeta Road Municipal Board

  
Executive Officer  
Barpeta Road Municipal Board  
Barpeta Road



**Schedule I-14: Programme Expenses**

| Code No. | Particulars                     | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---------------------------------|---------------------------|----------------------------|
| 1        | 2                               | 3                         | 4                          |
|          | Election expense                | -                         | -                          |
|          | Own Programs                    | 10,66,369.00              | 11,18,171.00               |
|          | Azadi ka Amrit Mahatsav         |                           | -                          |
|          | Swachata Programme              |                           | -                          |
|          | Photography Bill                |                           | -                          |
|          | Other Program Expenses          |                           | 30,000.00                  |
|          | <b>Total Programme Expenses</b> | <b>10,66,369.00</b>       | <b>11,48,171.00</b>        |

**Schedule I-12: Operation & Maintenance Expenses**

| Code No. | Particulars                                       | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|---|---------------------------|----------------------------|
| 1        | 2   | 3                         | 4                          |
|          | Power and Fuel                                    | 37,23,599.00              | 36,85,085.00               |
|          | Repairs and maintenance - Vehicles                | 12,24,692.00              | 7,57,702.00                |
|          | Repairs and maintenance - Others                  | 5,15,726.00               | 1,61,341.00                |
|          | Other operating and maintenance expenses          | 12,42,916.00              | 1,55,07,729.00             |
|          | Construction of Drain                             |                           | -                          |
|          | Repairs and maintenance of Road                   | 13,84,666.00              | 1,19,69,106.00             |
|          | Repairs and maintenance of Drain                  | 6,03,426.00               | 5,49,73,098.00             |
|          | Repairs and maintenance of culvert                |                           | 2,16,258.00                |
|          | Development of Mohanlal ch. udhyan                | 99,53,000.00              |                            |
|          | Construction of Boundary Wall                     |                           | 5,08,128.00                |
|          | <b>Total Operation &amp; Maintenance Expenses</b> | <b>1,86,48,025.00</b>     | <b>8,77,78,447.00</b>      |

**Schedule I-15: Revenue Grants, Contributions and subsidies**

| Code No. | Particulars  | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 1        | 2  | 3                         | 4                          |
|          | Revenue Grant  | 54,34,882.00              | -                          |
|          | Reimbursement of expenses                                  |                           | 70,95,000.00               |
|          | Contributions towards Scheme                               |                           |                            |
|          | <b>Total Revenue Grants, Contributions &amp; Subsidies</b> | <b>54,34,882.00</b>       | <b>70,95,000.00</b>        |

**Schedule I-17: Miscellaneous Expenses**

| Code No. | Particulars  | Current Year Amount (Rs.) | Previous Year Amount (Rs.) |
|----------|--|---------------------------|----------------------------|
| 1        | 2  | 3                         | 4                          |
|          | Labour Commission  | -                         |                            |
|          | others'  | 1,55,668.00               | 2,64,940.00                |
|          | Contributions towards Scheme                               |                           |                            |
|          | <b>Total Revenue Grants, Contributions &amp; Subsidies</b> | <b>1,55,668.00</b>        | <b>2,64,940.00</b>         |

  
Chairman  
Barpeta Road Municipal Board  
Barpeta Road



  
Executive Officer  
Barpeta Road Municipal Board  
Barpeta Road

  
Financial Management Officer  
Barpeta Road Municipal Board