

## AUDIT REPORT

To,  
CHAIRMAN  
Barpeta Road Municipal Board  
Barpeta District  
Assam

We have audited the accompanying Consolidated Income & Expenditure, Consolidated Receipt & Payment statements of of BARPETA ROAD MUNICIPAL BOARD , (Assam) for the year ended 31<sup>st</sup> March 2023. 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.

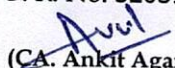
We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.

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 31.03.2023.
2. In the case of Receipts and Payments Account of the Receipts and Payments during the year ended on 31.03.2023.

Place: BARPETA  
Date: 15/09/2023



**For JAIN RAJ & CO.**  
CHARTERED ACCOUNTANTS  
F. R. No. 320319E  
  
(CA. Ankit Agarwal)  
PARTNER  
M. No.: 313082



**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 test checked the vouchers where no anomaly found.
- e. We are not in position to verify whether all the payments are made by Account Payee cheques .



Place: BARPETA  
Date: 15/09/2023

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

  
(CA. ANKIT AGARWAL)  
PARTNER  
M. No.: 313082



**Table 27.2**

**Balance Sheet of Barpeta Road Municipal Board/ Barpeta Road / Barpeta  
ULB as on 31st March 2023**

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>	28,28,09,388.31	27,34,44,972.71
3-11.	Earmarked Funds	<b>B-2</b>	23,26,52,331.58	15,41,34,757.58
3-12.	Reserve & Surplus	<b>B-3</b>	-	-
	Total Reserve & Surplus (A)		<b>51,54,61,719.89</b>	<b>42,75,79,730.29</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>	-	4,64,102.00
3-60.	Provisions	<b>B-10</b>	-	-
	<b>Total Current Liabilities and Provisions (D)</b>		<b>35,26,296.00</b>	<b>39,90,398.00</b>
	<b>TOTAL LIABILITIES (A+B+C+D)</b>		<b>51,89,88,015.89</b>	<b>43,15,70,128.29</b>
	<b>ASSETS</b>			
4-10.	<b>FIXED ASSETS</b>	<b>B-11</b>	-	-
	Gross Block		28,47,39,108.00	28,46,01,104.00
4-11.	Less: Accumulated Depreciation		-	-
	Net Block		<b>28,47,39,108.00</b>	<b>28,46,01,104.00</b>
4-12.	Capital Work In Process		-	-
	<b>Total Fixed Assets (A)</b>		<b>28,47,39,108.00</b>	<b>28,46,01,104.00</b>
	<b>INVESTMENTS</b>			
4-20.	Investments - Municipal fund	<b>B-12</b>	-	-
4-21.	Investments - Other fund	<b>B-13</b>	-	-

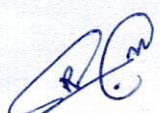
Chairman  
Barpeta Road Municipal Board  
Barpeta Road

Executive Officer  
Barpeta Road Municipal Board  
Barpeta Road





	<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>	22,27,09,794.89	13,54,29,911.29
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>		23,42,48,907.89	14,69,69,024.29
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>		51,89,88,015.89	43,15,70,128.29

  
**Chairman**  
 Barpeta Road Municipal Board  
 Barpeta Road

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





**TABLE 28.1****Income and Expenditure Statement for the period from 01-04-2022 to 31-03-2023**

Code no.	PARTICULARS	Schedule	Current Year (Rs.)	Previous Year (Rs.)
1	2	3	4	5
	INCOME			
1-10.	Tax Revenue	1-1.	54,60,626.23	29,89,975.12
1-20.	Assigned Revenue and Compensations	1-2.	-	-
1-30.	Rental Income from Municipal Properties	1-3.	92,65,342.00	2,06,56,089.16
1-40.	Fees & User Charges	1-4.	1,58,45,220.12	1,51,93,525.92
1-50.	Sale and hire charges	1-5.	51,70,025.00	8,46,000.00
1-60.	Revenue Grants, Contributions and Subsidies	1-6.	12,95,80,639.60	8,92,46,654.18
1-70.	Income from Investment	1-7.	-	-
1-71.	Interest Earned	1-8.	47,11,101.00	24,54,891.52
1-80.	Other Income	1-9.	23,52,274.65	2,39,936.80
A	<b>Total - Income</b>		<b>17,23,85,228.60</b>	<b>13,16,27,072.70</b>
	EXPENDITURE			
2-10.	Establishment Expenses	I-10	2,35,56,753.00	2,34,81,310.00
2-20.	Administrative Expenses	I-11	1,88,65,887.00	1,15,83,042.00
2-30.	Operations & Maintenance	I-12	4,05,18,129.00	4,32,53,327.00
2-40.	Interest and Finance Charges	I-13	13,206.00	2,63,680.22
2-50.	Programme Expenses	I-14	10,56,283.00	5,76,009.00
2-60.	Revenue Grants, Contributions and subsidies	I-15	-	-
2-70.	Provision and Write off	I-16	-	-
2-71.	Miscellaneous expenses	I-17	4,92,981.00	1,55,212.00
2-72.	Depreciation		-	-
B	<b>Total-Expenditure</b>		<b>8,45,03,239.00</b>	<b>7,93,12,580.22</b>
A-B	Add: Gross surplus/ (deficit) of income over expenditure before Prior Period Items		8,78,81,989.60	5,23,14,492.48
2-80.	Add: Prior Period Items (net)	I-18	-	-
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items		<b>8,78,81,989.60</b>	<b>5,23,14,492.48</b>
2.90	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ deficit carried over to Municipal Fund		<b>8,78,81,989.60</b>	<b>5,23,14,492.48</b>

  
Chairman  
Barpeta Road Municipal Board  
Barpeta Road

  
Executive Officer  
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	53,45,853.82	28,47,863.42
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	57,400.11
	Other taxes	69,014.88	84,711.59
	Sub-total	54,60,626.23	29,89,975.12
	Less		
110-90-(a)	Tax Remission and Refunds		
	Sub-total		
<b>Total Income From Property Taxes to Be shown as a</b>		54,60,626.23	29,89,975.12

\*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	-	23,000.00
.....	Licensing Fees	50,86,143.00	36,14,065.00
	Fees for Grant of Permit	12,22,878.00	12,74,021.00
	Penalties and Fines	9,486.12	18,403.92
	Other Fees	6,45,126.00	23,44,993.00
.....	User Charges	88,81,587.00	79,19,043.00
<b>Total Income From Property Taxes to Be shown as a</b>		1,58,45,220.12	1,51,93,525.92

(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-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	47,11,101.00	24,54,891.52
<b>Total Income From Property Taxes to Be shown as a</b>		47,11,101.00	24,54,891.52

(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	23,52,274.65	2,39,936.80
<b>Total Income From Property Taxes to Be shown as a</b>		23,52,274.65	2,39,936.80

(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	3,19,839.00	71,120.00
	Inauguration Expenses	20,000.00	-
	Communication expenses	13,778.00	12,209.00
	Salary & Office Maintenance	1,44,82,042.00	51,63,081.00
	Printing & Stationery	1,52,759.00	2,46,111.00
	Professional Tax of Staff	37,440.00	67,950.00
	Insurance	62,172.00	-
	Provident Fund	17,74,024.00	12,33,604.00
	Legal Expenses	40,000.00	1,25,000.00
	Professional and other fees	89,875.00	-
	Advertisement and publicity	70,000.00	3,19,932.00
	Membership and subscription	-	-
	Other administrative expenses	8,11,917.00	31,92,607.00
	CGST/SGST	4,95,884.00	5,79,188.00
	Income Tax	2,48,442.00	2,92,683.00
	Labour Cess	2,47,715.00	2,79,557.00
<b>Total Administrative Expenses</b>		1,88,65,887.00	1,15,83,042.00

(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-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	13,206.00	2,63,680.22
<b>Total Income From Property Taxes to Be shown as a</b>		13,206.00	2,63,680.22

(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>			

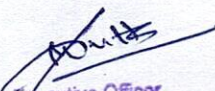
(a) Insert Detailed Head Codes of Account as applicable:

**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





**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:

  
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>		
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:



Chairman  
Barpeta Road Municipal Board  
Barpeta Road



Executive Officer  
Barpeta Road Municipal Board  
Barpeta Road





**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		
<b>Total Income From Water Supply to Be shown as a part</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>		
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	61,38,925.00	67,89,629.16
	Rent from lease of lands	31,26,417.00	1,38,66,460.00
	Other rents	-	-
<b>Total Rental Income from Municipal Properties</b>		92,65,342.00	2,06,56,089.16

**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	30,000.00	-
	Sale of others	51,40,025.00	8,01,000.00
	Allotment of Room		45,000.00
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		51,70,025.00	8,46,000.00

**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	12,95,80,639.60	8,99,90,474.00
	Reimbursement of expenses	-	1,51,337.00
	Contributions towards Scheme		
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		12,95,80,639.60	9,01,41,811.00

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Barpeta Road Municipal Board  
Barpeta Road





**Schedule I-10: Establishment Expenses**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Salaries Wages and bonus	2,18,94,347.00	2,15,81,151.00
	Benefits and Allowances	16,62,406.00	17,00,159.00
	Other Terminal & Retirement Benefits	-	2,00,000.00
<b>Total Establishment Expenses</b>		<b>2,35,56,753.00</b>	<b>2,34,81,310.00</b>

**Schedule I-14: Programme Expenses**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Election expense	-	1,265.00
	Own Programs	9,09,391.00	5,58,840.00
	Azadi ka Amrit Mahatsav	82,672.00	15,904.00
	Swachata Programme	62,720.00	-
	Photography Bill	1,500.00	-
<b>Total Programme Expenses</b>		<b>10,56,283.00</b>	<b>5,76,009.00</b>

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

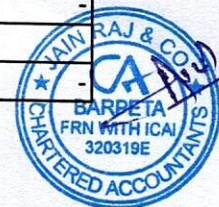
Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Power and Fuel	37,05,475.00	21,90,857.00
	Repairs and maintenance - Vehicles	7,37,146.00	9,54,478.00
	Repairs and maintenance - Others	1,65,933.00	20,02,153.00
	Other operating and maintenance expenses	1,21,58,237.00	1,34,98,696.00
	Construction of Drain	1,07,62,249.00	2,13,66,520.00
	Repairs and maintenance of Road	43,44,723.00	26,13,792.00
	Repairs and maintenance of Drain	77,94,506.00	-
	Repairs and maintenance of Children Park	7,18,100.00	6,26,831.00
	Repairs and maintenance of Pavement	1,31,760.00	-
<b>Total Operation &amp; Maintenance Expenses</b>		<b>4,05,18,129.00</b>	<b>4,32,53,327.00</b>

**Schedule I-5: Revenue Grants, Contributions and subsidies**

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

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

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





**Schedule I-17: Miscellaneous Expenses**

Code No.	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Labour Commission	48,734.00	-
	others'	4,44,247.00	1,55,212.00
	Contributions towards Scheme		
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		4,92,981.00	1,55,212.00

  
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# Barpeta Road Municipal Board

Table 27.4

## Statement of Cash Flow for the F.Y. 2022-23

	Previous Year (Rs.)	Current Year (Rs.)
<b>a . Cash flows from operating activities</b>		
Gross surplus / ( deficit ) over expenditure	-28,59,511.00	93,64,415.60
<b>Adjustments for</b>		
<b>Add:</b>		
Depreciation		
Interest & finance expenses	2,61,373.00	10,023.00
<b>Less:</b>		
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.	-25,98,138.00	93,74,438.60
<b>Changes in current assets and current liabilities</b>		
( Increase ) / decrease in Sundry debtors		
( Increase ) / decrease in Stock in hand		
( Increase ) / decrease in prepaid expenses		
( Increase ) / decrease in other current assets		
( Decrease ) / increase in Deposits received		
( Decrease ) / increase in Deposits works		
( Decrease ) / increase in other current liabilities	4,64,102.00	-4,64,102.00
( Decrease ) / increase in provisions		
Extra ordinary items ( Specify )		
Net cash generated from / ( used in ) operating activities ( a )	-21,34,036.00	89,10,336.60
<b>b . Cash flows from investing activities</b>		
( Purchase ) of fixed assets & CWIP	-12,61,321.00	-1,38,004.00
( Decrease ) / Increase in Special funds / grants		
( Decrease ) / Increase in Earmarked funds	5,87,69,464.48	7,85,17,574.00
( Purchase ) of Investments		
<b>Add:</b>		
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 )	5,75,08,143.48	7,83,79,570.00
<b>c . Cash flows from financing activities</b>		
<b>Add :</b>		
Loans from banks / others received		

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<b>Less</b>		
Loans repaid during the period		
Loans & advances to employees		
Loans to others		
Finance expenses	-2,61,373.00	-10,023.00
Net cash generated from ( used in ) financing activities ( c )	-2,61,373.00	-10,023.00
<b>Net increase / ( decrease ) in cash and cash equivalents ( a + b + c )</b>	5,51,12,734.48	8,72,79,883.60
Cash and cash equivalents at beginning of period	8,03,17,176.81	13,54,29,911.29
<b>Cash and cash equivalents at end of period</b>	13,54,29,911.29	22,27,09,794.89
<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	13,54,29,911.29	22,27,09,794.89
iii. Scheduled co - operative banks		
iv. Balances with Post offices		
v. Balances with other banks		
<b>Total</b>		

Note : Items in brackets denote as that they are to be deducted

  
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**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)	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/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  
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Barpeta Road

Chairman  
Barpeta Road Municipal Board  
Barpeta Road



**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	22,27,09,794.89	13,54,29,911.29
	<b>Total</b>	<b>22,27,09,794.89</b>	<b>13,54,29,911.29</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	-	4,64,102.00
	<b>Total</b>	<b>-</b>	<b>4,64,102.00</b>

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



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

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



**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)	Receivables of Fees & User Charges	12,97,140.00	-	12,97,140.00	12,97,140.00
	Less than 3 Years*				
	More than 3 years				
	Total Receivables of Water	12,97,140.00	-	12,97,140.00	12,97,140.00
	Supply Income				

\*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	0.00	0.00
	Total	0.00	0.00

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



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

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