

BARPETA ROAD MUNICIPAL BOARD

DISTRICT: BARPETA (ASSAM)

**AUDIT REPORT
OF
SWACHH BHARAT MISSION FUND
FOR
THE FINANCIAL YEAR : 2018-2019**



**Auditor
Jain Raj & Co
Chartered Accountants**

**Head office
Mission Road, Barpeta Road
Barpeta-781315, Assam
M.No: 94350-40798**

AUDIT REPORT

To,
CHAIPERSON
Barpeta Road Municipal Board
Barpeta District
Assam

UDIN: **19313082AAAAAF1511**

We have audited the accompanying Income & Expenditure, Receipt & Payment statements of BARPETA ROAD MUNICIPAL BOARD, Barpeta District (Assam) , Account of **SWACHH BHARAT MISSION** as at 31st March 2019. 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.

Further to our comments in the Annexure referred to above, we report that:

- a. 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.
- b. In our opinion, proper books of account have been kept by Barpeta Road Municipal Board as far as appears from our examination of the books.
- c. The statements of accounts dealt with in this report are in agreement with the books of account maintained.
- d. 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, gives the information in the manner so required and give a true and fair view:-



UDIN: **19313082AAAAAF1511**

1. in case of Balance Sheet, of the state of affairs of the SWACHH BHARAT MISSION as at 31st March 2019.
2. in the case of income and Expenditure Account of the excess of Income over Expenditure for the year ended on that date.
3. In the case of Receipts and Payments Account of the Receipts and Payments during the year ended on that date.

Observation:

- a) In Cash Book date is missing in the date column.
- b) Cash Book has been closed monthly instead of daily.



Place: BARPETA ROAD
Date: 18/05/2019

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

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

**SWACH BHARAT MISSION
BARPETA ROAD MUNICIPAL BOARD: BARPETA**

UDIN: 19313082AAAAAF1511

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019

Expenditure			Amount (Rs.)	Income			Amount (Rs.)
To	Rent, Rates & Taxes			By	Interest Earned		
	Income Tax	58,940.00			Bank Interest		343,364.71
	Rent, Rates & Taxes	15,000.00	73,940.00				
To	Administrative Expenses			By	Revenue Grants, Contributions & Subsidies		
	Other Administrative Expenses		19,930.00		Fund Received		13,458,367.00
To	Operation & Maintenance						
	Construction of Latrine	1,226,475.00					
	Construction of 1HHL Toilet	1,989,675.00					
	Repairing of Toilet	212,896.00	3,429,046.00				
To	Program Expenses						
	Swachata Program on 2nd Oct	76389.00					
	Awareness Program	81000.00	157,389.00				
To	Finance Charges						
	Bank Charges		354.00				
To	Surplus Fund during the year		10,121,072.71				
TOTAL			10,121,072.71	TOTAL			10,121,072.71



Place: BARPETA ROAD
Date: 18/05/2019

In Terms of Our Report on Even Date
For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS
F.R.NO. 320319E

Ankit Agarwal
(CA ANKIT AGARWAL)
PARTNER
M. NO.: 313082

**SWACH BHARAT MISSION
BARPETA ROAD MUNICIPAL BOARD: BARPETA**

UDIN: 19313082AAAAAF1511

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

To	Opening Balances (AS PER DETAILS) Syndicate Bank A/c No.73012200119660 Cash in Hand	665,428.23	665,428.23	By	Rent, Rates & Taxes Income Tax Rent, Rates & Taxes	58,940.00 15,000.00	73,940.00
To	Interest Earned Bank Interest		343,364.71	By	Administrative Expenses Other Adminisitrative Expenses		19,930.00
To	Revenue Grants, Contributions & Subsidies Fund Received		13,458,367.00	By	Operation & Maintenance Construction of Latrine Construction of 1HHL Toilet Repairing of Toilet	1,226,475.00 1,989,675.00 212,896.00	3,429,046.00
				By	Program Expenses Swachata Program on 2nd Oct Awareness Program	76389.00 41000.00	117,389.00
				By	Finance Charges Bank Charges Cash at Bank Syndicate Bank A/c No.73012200119660 Cash in Hand		354.00
						10,826,500.94 0.00	10,826,500.94
TOTAL			14,467,159.94	TOTAL			14,467,159.94



Place: BARPETA ROAD
Date: 18/05/2019

In Terms of Our Report on Even Date
For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS
F.R.NO. 320319E

Ankit Agarwal
(CA. ANKIT AGARWAL)
PARTNER
M. NO.: 313082

SWACH BHARAT MISSION

BARPETA ROAD MUNICIPAL BOARD: BARPETA

UDIN: 19313082AAAAAF1511

BALANCE SHEET AS ON 31ST MARCH 2019

PARTICULAR		CURRENT YEAR
		AMOUNT
<u>FUND & LIABILITIES</u>		
1. <u>Accumulated Fund :</u>		
Opening Balance		1,084,404.23
Add: Excess of Income over Expenditure		10,121,072.71
		11,205,476.94
Less: Excess of Expenditure over Income		-
		11,205,476.94
2. <u>Current Liabilities :</u>		
Security Deposit		-
		11,205,476.94
<u>ASSETS</u>		
1. <u>Fixed Assets :</u>		
		178,976.00
2. <u>LOANS & ADVANCES</u>		
		200,000.00
2. <u>Current Assets & Advances :</u>		
1) Closing Balance :		
Cash at Bank		10,826,500.94
Cash in Hand		-
		11,205,476.94



Place: BARPETA ROAD

Date: 18/05/2019

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

Ankit Agarwal

(CA. ANKIT AGARWAL)

PARTNER

M. NO.: 313082

BARPETA ROAD MUNICIPAL BOARD

DISTRICT: BARPETA (ASSAM)

**AUDIT REPORT
OF
FOURTEEN FINANCE COMMISSION
FOR
THE FINANCIAL YEAR : 2018-2019**



**Auditor
Jain Raj & Co
Chartered Accountants**

Head office
**Mission Road, Barpeta Road
Barpeta-781315, Assam
M.No: 94350-40798**

AUDIT REPORT

To,
CHAIRPERSON
Barpeta Road Municipal Board
Barpeta District
Assam

UDIN: 19313082AAAAAF1511

We have audited the accompanying Income & Expenditure, Receipt & Payment statements of BARPETA ROAD MUNICIPAL BOARD, Barpeta District (Assam) , Account of **FOURTEENTH FINANCE COMMISSION** as at 31st March 2019. 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.

Further to our comments in the Annexure referred to above, we report that:

- a. 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.
- b. In our opinion, proper books of account have been kept by Barpeta Road Municipal Board (Assam) as far as appears from our examination of the books.
- c. The statements of accounts dealt with in this report are in agreement with the books of account maintained.
- d. 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 as per Annexure-1 herewith, gives the information in the manner so required and give a true and fair view:-



JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

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

UDIN: 19313082AAAAAF1511

1. In case of Balance Sheet, of the state of affairs of the **FOURTEEN FINANCE** as at 31st March 2019.
2. In the case of income and Expenditure Account of the excess of Income over Expenditure for the year ended on that date.
3. In the case of Receipts and Payments Account of the Receipts and Payments during the year ended on that date.



Place: BARPETA ROAD
Date: 18/05/2019

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

Ankit Agarwal

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

ANNEXURE - 1: OBSERVATIONS

UDIN: 19313082AAAAAF1511

- 1) 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.
- 2) Fixed Assets register has not been prepared. It is suggested to prepare the same.
- 3) We have test checked the vouchers where no anomaly found.
- 4) Except a few almost all the payments are made by Account Payee Cheques.
- 5) The Accounts has been maintained on cash basis. It is Suggested to change it into mercantile system to arrive at correct Income and Expenditure Account and Balance Sheet.
- 6) In Cash Book date is missing in the date column.
- 7) Cash Book has been closed monthly instead of daily.
- 8) Self cheques have been issued in the following cases:

Date	Cheque No	Amount
21.05.2018	831152	Rs.28,600.00
07.06.2018	831153	Rs.43,200.00
25.06.2018	831164	Rs.34,050.00
10.07.2018	831169	Rs.34,900.00
27.07.2018	831174	Rs.39,200.00
25.09.2018	831188	Rs.46,200.00
25.09.2018	831191	Rs.19,680.00
31.03.2019	831236	Rs.26,000.00



Date: 18/05/2019
Place: BARPETA ROAD

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

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

UDIN: 19313082AAAAAF1511

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019

Expenditure			Income		Amount (Rs.)
To	<u>Rent, Rates & Taxes</u>		By	<u>Revenue Grants, Contricution & Subsidies</u>	
	Income Tax	185288.00		Fund Received	40,471.00
	CGST @ 1%	63216.00			
	SGST @ 1%	63216.00			
			311,720.00	By	<u>Interest Earned</u>
				Bank Interest	321,631.00
To	<u>Finance Charges</u>				
	Bank Charges		619.50		
To	<u>O & M- Infrastructure</u>				
	Construction of Boundary Wall	978639.00			
	Solar Lights	88184.00	1,066,823.00		
To	<u>O & M- Civic Amenities</u>				
	Repairing & Construction of Road	3411157.00			
	Repairing & Construction of Drain	5921494.00	9332651.00	By	Excess of Expenditure over Income
					10,349,711.50
	TOTAL		10,711,813.50	TOTAL	10,711,813.50

In Terms of Our Report on Even Date

For JAIN RAJ & CO.

CHARTERED ACCOUNTANTS

F.R.NO. 320319E

Krist Agnew.

(CA. ANKIT AGARWAL)

PARTNER

M. NO.:313082



Place: BARPETA ROAD

Date: 18.05.2019

14TH FINANCE
BARPETA ROAD MUNICIPAL BOARD: BARPETA

UDIN: 19313082AAAAAF1511

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

Receipts		Amount (Rs.)	Payments		Amount (Rs.)
To	Opening Balances		By	Rent, Rates & Taxes	
	Cash at Bank			Income Tax	185288.00
	State Bank Of India A/c No 31704440817	12,942,659.00		CGST @ 1%	63216.00
	Cash in Hand	0.00		SGST @ 1%	63216.00
					311,720.00
To	Revenue Grants, Contribution & Subsidies		By	Finance Charges	
	Fund Received	40,471.00		Bank Charges	619.50
To	Interest Earned		By	O & M- Infrastructure	
	Bank Interest	321,631.00		Construction of Boundary Wall	978639.00
				Solar Lights	88184.00
					1,066,823.00
			By	O & M- Civic Amenities	
				Repairing & Construction of Road	3411157.00
				Repairing & Construction of Drain	5921494.00
					9,332,651.00
			By	Fixed Assets	
				Hydraulic Tractor Purchased	402,780.00
			By	Closing Balance	
				Cash at Bank	
				State Bank Of India A/c No 31704440817	2,190,167.50
				Cash in Hand	0.00
					2,190,167.50
TOTAL			TOTAL		12,304,761.00



Place: BARPETA ROAD
Date: 18.05.2019

In Terms of Our Report on Even Date
For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS
F.R.NO. 320319E

Ankur Agarwal
(CA. ANKUR AGARWAL)
PARTNER
M. NO.: 313082

14TH FINANCE

BARPETA ROAD MUNICIPAL BOARD: BARPETA

UDIN: 19313082AAAAAF1511

BALANCE SHEET AS ON 31ST MARCH 2019

	CURRENT YEAR AMOUNT
<u>FUND & LIABILITIES</u>	
<u>1. Accumulated Fund :</u>	
Opening Balance	12,942,659.00
Add: Excess of Income over Expenditure	-
	12,942,659.00
Less: Excess of Expenditure over Income	10,349,711.50
	2,592,947.50
<u>2. Current Liabilities :</u>	-
	2,592,947.50
<u>ASSETS</u>	
<u>1. Fixed Assets :</u>	-
Hydraulic Tractor	402,780.00
<u>2. Current Assets & Advances :</u>	
<u>1) Closing Balance :</u>	
Cash in hand	-
Cash at Bank	2,190,167.50
	2,592,947.50

In Terms of Our Report on Even Date

For JAIN RAJ & CO.

CHARTERED ACCOUNTANTS

F.R.NO. 320319E



Place: Barpeta Road

Date: 18.05.2019

Ankit Agarwal

(CA. ANKIT AGARWAL)

PARTNER

M. NO.:313082

14TH FINANCE
BARPETA MUNICIPAL BOARD : BARPETA
BANK RECONCILLIATION STATEMENT
AS ON 31.03.2019

UDIN: 19313082AAAAAF1511

PARTICULARS

AMOUNT

BALANCE AS PER CASH BOOK ON 31.03.2019

2,190,167.50

Add: Cheque Issued But not Cashed

831236

31.03.2019

21,600.00

BALANCE AS PER PASS BOOK ON 31.03.2019

2,211,767.50



Place: BARPETA ROAD

Date: 18.05.2019

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

Ankit Agarwal

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

BARPETA ROAD MUNICIPAL BOARD

DISTRICT: BARPETA (ASSAM)

**AUDIT REPORT
OF
4TH & 5TH FINANCE COMMISSION
FOR
THE FINANCIAL YEAR : 2018-2019**



**Auditor
Jain Raj & Co
Chartered Accountants**

**Head office
Mission Road, Barpeta Road
Barpeta-781315, Assam
M.No: 94350-40798**

JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

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

AUDIT REPORT

To,
CHAIPERSON
Barpeta Road Municipal Board
Barpeta District
Assam

UDIN: 19313082AAAAAF1511

We have audited the accompanying Income & Expenditure, Receipt & Payment statements of BARPETA ROAD MUNICIPAL BOARD, Barpeta District (Assam) , Account of 4TH & 5TH FINANCE COMMISSION as at 31st March 2019. 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.

Further to our comments in the Annexure referred to above, we report that:

- a. 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.
- b. In our opinion, proper books of account have been kept by Barpeta Road Municipal Board as far as appears from our examination of the books.
- c. The statements of accounts dealt with in this report are in agreement with the books of account maintained.
- d. 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 as per Annexure-1 annexed herewith, gives the information in the manner so required and give a true and fair view:-



JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

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

UDIN: 19313082AAAAAF1511

1. In case of Balance Sheet, of the state of affairs of the 4TH & 5TH FINANCE as at 31st March 2019.
2. In the case of income and Expenditure Account of the excess of Income over Expenditure for the year ended on that date.
3. In the case of Receipts and Payments Account of the Receipts and Payments during the year ended on that date.



Date: 18/05/2019
Place: BARPETA ROAD

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

Ankit Agarwal

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

ANNEXURE - 1: OBSERVATIONS

UDIN: 19313082AAAAAF1511

- 1) 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.
- 2) Fixed Assets register has not ben prepared. It is suggested to prepare the same.
- 3) We have test checked the vouchers where no anomaly found.
- 4) Except a few almost all the payments are made by Account Payee Cheques.
- 5) The Accounts has been maintained on cash basis. It is Suggested to change it into mercantile system to arrive at correct Income and Expenditure Account and Balance Sheet.
- 6) In Cash Book date is missing in the date column.
- 7) Cash Book has been closed monthly instead of daily.
- 8) Self cheques have been issued in the following cases:

Date	Cheque No	Amount
24.04.2018	007622(SBI)	Rs.9,80,520.00
25.09.2018	007623(SBI)	Rs.36,600.00
22.02.2019	100289(Syndicate)	Rs.27,940.00



Date: 18/05/2019
Place: BARPETA ROAD

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

Ankit Agarwal

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

4TH & 5TH FINANCE
BARPETA ROAD MUNICIPAL BOARD: BARPETA

UDIN: 19313082AAAAAF1511

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019

To Administrative Expenses			By Revenue Grants.		
Salary & Office Maintainance	7,178,883.00		Contribution & Subsidies		
Provident Fund	2,430,124.00	9609007.00	Fund Received for Salary	16684867.00	
			Fund Received for Non Salary	3142169.00	19827036.00
Operation & Maintenance					
Repair & Maintenance- Civic Amenities		220645.00	By Interest Earned		
			Bank Interest		276,782.47
Rent. Rates & Taxes					
Income Tax		1526.00			
Finance Charges					
Bank Charges		649.00			
Revenue Grants.					
Contribution & Subsidies					
Transfer to Own Fund		7018000.00			
By Excess of Income over Expenditure		3253991.47			
		20,103,818.47	TOTAL		20,103,818.47

In Terms of Our Report on Even Date

For JAIN RAJ & CO.

CHARTERED ACCOUNTANTS

F.R.NO. 320319E



Place: BARPETA ROAD

Date: 18/05/2019

Ankit Agarwal

(CA. ANKIT AGARWAL)

PARTNER

M. NO.: 313082

4TH & 5TH FINANCE
BARPETA ROAD MUNICIPAL BOARD: BARPETA

UDIN: 19313082AAAAAF1511

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

To	Opening Balances (AS PER DETAILS) State Bank Of India A/c No 30662628905 Syndicate Bank A/c No 73012200086376 Cash in Hand	16747.90 6874043.87 0.00	6890791.77	By	Administrative Expenses Salary & Office Maintainance Provident Fund	7,178,883.00 2,430,124.00	9609007.00
To	Revenue Grants, Contribution & Subsidies Fund Received for Salary Fund Received for Non Salary	16684867.00 3142169.00	19827036.00	By	Operation & Maintenance Repair & Maintenance- Civic Amenities Rent, Rates & Taxes Income Tax	220645.00 1526.00	
To	Interest Earned Bank Interest		276,782.47	By	Finance Charges Bank Charges	649.00	
				By	Revenue Grants, Contribution & Subsidies Transfer to Own Fund	7018000.00	
				By	Closing Balance Cash at Bank State Bank Of India A/c No 30662628905 Syndicate Bank A/c No 73012200086376 Cash in Hand	3,075,302.90 7,069,480.34 0.00	10144783.24

In Terms of Our Report on Even Date
For JAIN RAJ & CO.
 CHARTERED ACCOUNTANTS
 F.R.NO. 320319E



Place: BARPETA ROAD
 Date: 18/05/2019

Ankit Agarwal

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

4TH & 5TH FINANCE

BARPETA ROAD MUNICIPAL BOARD: BARPETA

UDIN: 19313082AAAAAF1511

BALANCE SHEET AS ON 31ST MARCH 2019

PARTICULAR		CURRENT YEAR AMOUNT
<u>FUND & LIABILITIES</u>		
<u>1. Accumulated Fund :</u>		
Opening Balance		17,573,928.77
Add: Excess of Income over Expenditure		3,253,991.47
		20,827,920.24
Less: Excess of Expenditure over Income		-
		20,827,920.24
<u>2. Current Liabilities :</u>		
Security Deposit		-
		20,827,920.24
<u>ASSETS</u>		
<u>1. Fixed Assets :</u>		
Office Building	10212711.00	
Boundary wall Construction	470426.00	10,683,137.00
<u>2. Current Assets & Advances :</u>		
<u>1) Closing Balance :</u>		
Cash in hand		-
Cash at Bank		10,144,783.24
		20,827,920.24



Place: BARPETA ROAD
Date: 18/05/2019

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

Ankit Agarwal

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

BARPETA ROAD MUNICIPAL BOARD

DISTRICT: BARPETA (ASSAM)

**AUDIT REPORT
OF
OWN FUND
FOR
THE FINANCIAL YEAR : 2018-19**



**Auditor
Jain Raj & Co
Chartered Accountants**

**Head office
Mission Road, Barpeta Road
Barpeta-781315, Assam
M.No: 94350-40798**

AUDIT REPORT

To,
CHAIRPERSON
Barpeta Road Municipal Board
Barpeta District
Assam

UDIN: 19313082AAAAAF1511

We have audited the accompanying Income & Expenditure, Receipt & Payment statements of own fund of BARPETA ROAD MUNICIPAL BOARD, (Assam) for the year ended 31st March 2019. 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 31.03.2019.
2. In the case of Receipts and Payments Account of the Receipts and Payments during the year ended on 31.03.2019.



Date: 18/05/2019
Place: BARPETA ROAD

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

Ankit Aggarwal
(CA. ANKIT AGGARWAL)
PARTNER
M. No.: 313082

ANNEXURE -1 : OBSERVATIONS

UDIN: 19313082AAAAAF1511

- 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 .



Date: 18/05/2019
Place: BARPETA ROAD

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

Ankit Agarwal

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

BARPETA ROAD MUNICIPAL BOARD
VILL-BARPETA ROAD
DIST: BARPETA (ASSAM)

UDIN: 19313082AAAAAF1511

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31/03/2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Administrative Expenses		Income from Taxes	
Accounting Charges	18000.00	House Tax	1627886.95
Advertisement Expenses	126500.00	Light Tax	33221.33
Legal Consultancy Fees	82000.00	Urban Tax	48908.98
Audit Fees	248240.00		1710017.26
Auditor Fooding & Lodging Expenses	27320.00	Rental Income from Municipal Properties	
Bleaching Powder	53153.00	Parking Fees	1437563.00
Coloring Expenses	56939.00	Road Roller	91980.00
Disposal Of Dead Body Expenses	10000.00	Bishnujyoti Sarobar	15000.00
Door to Door Garbage Collection Expenses	45257.00	Room Rent	4108683.00
Electrical Materials & Installation	578668.00		5653226.00
Electricity Bill	1292223.00	Fees & User Charges	
E-TDS Filling Expenses	35100.00	CSS Pool Fees	12000.00
Fuel Expenses	369994.00	Contractor Registration Fees	9500.00
Hard Disk & Computer Repairing	5961.00	Fees for use of Dustbin	45250.00
Land Lease Expenses	400000.00	Filed Permission Fees	1500.00
Laundry Expenses	1750.00	Form Fees(Misc)	6200.00
Market & Drain Cleaning Expenses	28000.00	Haat & Bazar Fees	9721812.00
Misc Expenses	157104.00	Hoarding Fees	13500.00
Postal & Telegram Expenses	22940.00	House Construction Permission Fees	850926.00
Printing & Stationery	61955.00	Labour & Welfare Cess	12400.00
Refreshment Exp	21031.00	Land Sale NOC Fees	2267535.00
Repairing of Road Roller	43227.00	NOC Form Fees	15300.00
Repairing of Water Motor	2910.00	Tender Form Fees	298558.00
Repairing of Xerox Machine	19200.00	Theatre Show Fees	15500.00
Signboard Expenses	62916.00	Tin-Ticket Allotment Fees	9000.00
Tax Calculation Fees	17500.00	Tower Installation Fees	20000.00
TDS Late Payment Interest	16120.00	Trade License Fees	2188180.00
Telephone Bill	10093.00		15487161.00
Travelling Expenses	62629.00	Fines & Penalties	
Tubeweli Expenses	8020.00	Fines	6532.74
Vehicle Repairing Expenses	144710.00	Sale and Hire Charges	
Vehicle Servicing Expenses	25480.00	Holding Transfer	29200.00
Website Expenses	44550.00	Pond Sale Fees	15000.00
		Room Allotment	2508080.00
O & M- Civic Amenities		Room Transfer	1025000.00
Chhath Puja Ghat Repairing Expenses	10000.00		3577280.00
Repairing & Construction of Drain	4594202.00	Revenue Grants, Contributions & Subsidies	
Repairing & Construction of Road	6346898.00	Allotment of Latrine	169000.00
Development of Wholesale Vegetable Market	174883.00	Transfer from 4Th & 5th EC	7018000.00
Plantation Expenses	11630.00	Pradhan Mantri Awas Yojna	17940.00
Tree Cutting Expenses	41700.00		7204940.00
		Interest Earned	
O & M- Others		Bank Interest	35087.02
Engineer Consultancy Fees	346920.00		
Misc Repairing Expenses	305345.00		



Program Expenses				
Ambikagiri Statute Opening Expenses	35000.00			
Awareness Program Expenses	3045.00			
Biswak ma Puja Expenses	25109.00			
CM Program Expenses	62860.00			
Durga Puja Expenses	52965.00			
Gandhi Jayanti Expenses	10960.00			
Independence Day Expenses	61557.00			
Republic Day Expenses	236826.00	488322.00		
Rent, Rates & Taxes				
Generator Rent	31000.00			
JCB Hire Charges	499000.00			
Tractor Rent	111000.00			
Professional Tax	108160.00			
CGST @ 1%	14539.50			
SGST @ 1%	14539.50			
Income Tax	272573.00	1050812.00		
Salary & office Maintenance				
House Rent Allowance	522633.00			
Labour & Driver Wages	7429453.00			
Leave Encashment & Gratuity	100000.00			
LIC of Staff	216135.00			
Remuneration of Chairperson	63000.00			
Remuneration of Vice Chairman	90000.00			
Remuneration of Ward Commissioners	380000.00			
Salary of Retired Employees	224070.00			
Salary to Staffs	5569696.00			
Staff Loan Repayment	836551.00			
Sweeper/ Labour Insurance	24161.00	15455699.00		
Revenue Grants, Contributions & Subsidies				
Transfer to IDSMT Fund		500000.00		
Finance Charges				
Bank Charges		5718.00		
To Excess of Income Over Expenditure		242625.02		
		33674244.02		33674244.02

In terms of our report of even date
For JAIN RAJ & CO.,
CHARTERED ACCOUNTANTS



PLACE: BARPETA ROAD
DATED: 18/05/2019

Ankit Agarwal

(ANKIT AGARWAL)

Partner

MNO:313082

FRN:320319E

BARPETA ROAD MUNICIPAL BOARD
VILL-BARPETA ROAD
DIST: BARPETA (ASSAM)

UDIN: 19313082AAAAAF1511

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31/03/2019

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
Opening Balance		Fixed Assets	
Cash in Hand	0.00	Steel Almirah	15246.00
Syndicate Bank A/c No.73012200017008	1020447.30	Tools & Equipment	67616.00
		Thella	178508.00
Loans		Tractor	117600.00
Security for Theatre Show		Tyres & Tubes	4200.00
Income from Taxes		Battery	14210.00
House Tax	1627886.95		
Light Tax	33221.33	Administrative Expenses	
Urban Tax	48908.98	Accounting Charges	18000.00
		Advertisement Expenses	126500.00
Rental Income from Municipal Properties		Legal Consultancy Fees	82000.00
Parking Fees	1437563.00	Audit Fees	248240.00
Road Roller	91980.00	Auditor Fooding & Lodging	27320.00
Bishnujyoti Sarobar	15000.00	Bleaching Powder	53153.00
Room Rent	4108683.00	Coloring Expenses	56939.00
		Disposal Of Dead Body Expenses	10000.00
Fees & User Charges		Door to Door Garbage Collection Expenses	45257.00
CSS Pool Fees	12000.00	Electrical Materials & Installation	578668.00
Contractor Registration Fees	9500.00	Electricity Bill	1292223.00
Fees for use of Dustbin	45250.00	E-TDS Filling Expenses	35100.00
Filed Permission Fees	1500.00	Fuel Expenses	369994.00
Form Fees(Misc)	6200.00	Hard Disk & Computer Repairing	5961.00
Haat & Bazar Fees	9721812.00	Land Lease Expenses	400000.00
Hoarding Fees	13500.00	Laundry Expenses	1750.00
House Construction Permission Fees	850926.00	Market & Drain Cleaning Expenses	28000.00
Labour & Welfare Cess	12400.00	Misc Expenses	157104.00
Land Sale NOC Fees	2267535.00	Postal & Telegram Expenses	22940.00
NOC Form Fees	15300.00	Printing & Stationery	61955.00
Tender Form Fees	298558.00	Refreshment Exp	21031.00
Theatre Show Fees	15500.00	Repairing of Road Roller	43227.00
Tin-Ticket Allotment Fees	9000.00	Repairing of Water Motor	2910.00
Tower Installation Fees	20000.00	Repairing of Xerox Machine	19200.00
Trade License Fees	2188180.00	Signboard Expenses	62916.00
		Tax Calculation Fees	17500.00
Fines & Penalties		TDS Late Payment Interest	16120.00
Fines		Telephone Bill	10093.00
		Travelling Expenses	62629.00
Sale and Hire Charges		Tubewell Expenses	8020.00
Holding Transfer	29200.00	Vehicle Repairing Expenses	144710.00
Pond Sale Fees	15000.00	Vehicle Servicing Expenses	25480.00
Room Allotment	2508080.00	Website Expenses	44550.00
Room Transfer	1025000.00		
		O & M- Others	
Revenue Grants, Contributions & Subsidies		Engineer Consultancy Fees	346920.00
Allotment of Latrine	169000.00	Misc Repairing Expenses	305345.00
Transfer from 4Th & 5th FC	7018000.00		
Pradhan Mantri Awas Yojna	17940.00	Revenue Grants, Contributions & Subsidies	
		Transfer to IDSMT Fund	500000.00



Interest Earned
Bank Interest

35087.02	O & M- Civic Amenities		
	Chhath Puja Ghat Repairing Expenses	10000.00	
	Repairing & Construction of Drain	3718526.00	
	Repairing & Construction of Road	5398250.00	
	Development of Wholesale Vegetable Market	174883.00	
	Plantation Expenses	11630.00	
	Tree Cutting Expenses	41700.00	9354989.00
	Program Expenses		
	Ambikagiri Statute Opening Expenses	35000.00	
	Awareness Program Expenses	3045.00	
	Biswakarma Puja Expenses	25109.00	
	CM Program Expenses	62860.00	
	Durga Puja Expenses	52965.00	
	Gandhi Jayanti Expenses	10960.00	
	Independence Day Expenses	61557.00	
	Republic Day Expenses	236826.00	488322.00
	Rent, Rates & Taxes		
	Generator Rent	31000.00	
	JCB Hire Charges	499000.00	
	Tractor Rent	111000.00	
	Professional Tax	108160.00	
	CGST @ 1%	14539.50	
	SGST @ 1%	14539.50	
	Income Tax	272573.00	1050812.00
	Salary & office Maintenance		
	House Rent Allowance	522633.00	
	Labour & Driver Wages	7429453.00	
	Leave Encashment & Gratuity	100000.00	
	LIC of Staff	216135.00	
	Remuneration of Chairperson	63000.00	
	Remuneration of Vice Chairman	90000.00	
	Remuneration of Ward	380000.00	
	Salary of Retired Employees	224070.00	
	Salary to Staffs	5569696.00	
	Staff Loan Repayment	836551.00	
	Sweeper/ Labour Insurance	24161.00	15455699.00
	Finance Charges		
	Bank Charges		5718.00
	Closing Balance		
	Syndicate Bank A/c No.73012200017008		2692016.32
			34696691.32

In terms of our report of even date

For JAIN RAJ & CO.,
CHARTERED ACCOUNTANTS

Ankit Agarwal
(ANKIT AGARWAL)

Partner

MNO:313082

FRN:320319E



PLACE: BARPETA ROAD

DATED: 18/05/2019

BARPETA ROAD MUNICIPAL BOARD
OWN FUND
VILL-BARPETA ROAD

UDIN: 19313082AAAAAF1511

BALANCE SHEET AS ON 31.03.2019

Liabilities		Amount	Assets		Amount
General Reserve					
Opening Balance		270505268.30	Land		218050000.00
Add: Excess of Income over Expenses		242625.02			
		270747893.32	Building		40532232.00
Loans					
Hat Security Money	3512623.00		Plant & Machinery	869839.00	
Security for Theatre Show	6400.00		Add: Addition	81826.00	951665.00
Seema Karmakar	273.00	3519296.00	Furniture & Fixture	743255.00	
			Add: Addition	15246.00	758501.00
			Vehicle	2031436.00	
			Add: Addition	300308.00	2331744.00
			Website		17410.00
			Public Lighting		4000000.00
			Tax Receivables		4923621.00
			Advance to Bulu Basfore		10000.00
			Bank Balance		0.00
			Cash in Hand		2692016.32
Total		274267189.32	Total		274267189.32

In terms of our report of even date

For JAIN RAJ & CO.,
CHARTERED ACCOUNTANTS

Ankit Agarwal.

(ANKIT AGARWAL)

Partner

MNO:313082

FRN:320319E



PLACE: BARPETA ROAD

DATED: 28/02/2018

BARPETA ROAD MUNICIPAL BOARD
VILL-BARPETA ROAD
DIST: BARPETA (ASSAM)

UDIN: 19313082AAAAAF1511

BANK RECONCILIATION STATEMENT OF SYNDICATE BANK

Balance As Per Cash Book as on 31.03.2019 4,062,368.32

Less: Mistake in cash book writing since Closing Balance as per pass book is written as opening balance in next month. 1,370,352.00
It would be appropriate if closing balance of cash book would be written.

Balance As Per Audit Report 31.03.2019

2,692,016.32



PLACE: BARPETA ROAD
DATED: 18/05/2019

For JAIN RAJ AND CO
CHARTERED ACCOUNTANTS
F.R.NO. 320319E

Ankit Agarwal
(CA. ANKIT AGARWAL)
PARTNER
M. NO.: 313082

BARPETA ROAD MUNICIPAL BOARD
VILL-BARPETA ROAD
DIST: BARPETA (ASSAM)

UDIN: 19313082AAAAAF1511

BANK RECONCILIATION STATEMENT OF SYNDICATE BANK

Balance As Per Audit Report as on 31.03.2019

2,692,016.32

ADD: Cheque issued but not cleared

Cheque No	Date		
998471	07.11.14	2,000.00	
997776	07.08.14	10,000.00	
497022	01.04.15	5,000.00	
497026	01.04.15	11,280.00	
496999	11.03.15	10,000.00	
497003	16.03.15	5,460.00	
497048	07.04.15	192.00	
495725	09.09.15	44,619.00	
109849	09.09.15	51,557.00	
109878	09.09.15	49,847.00	
109879	09.09.15	60,226.00	
109880	09.09.15	74,737.00	
109881	09.09.15	45,538.00	
109883	09.09.15	172,293.00	
498571	26.02.16	2,649.00	
498541	22.01.16	12,120.00	
498544	22.01.16	774.00	
432534	13.05.16	10,000.00	
433819	08.04.16	5,000.00	
8852	24.10.17	15,000.00	
8916	24.10.17	10,961.00	
702318	06.04.18	25,913.00	
702324	06.04.18	28,626.00	
702407	16.05.18	21,000.00	
702408	16.05.18	15,000.00	
459168	18.08.18	3,030.00	
931140	25.02.19	2,000.00	694,822.00

Add: Amount Received but from whom not clear

31.10.18	17251.00	
30.03.19	2278.00	19,529.00

Balance As Per Pass Book 31.03.2019

3,406,367.32



PLACE: BARPETA ROAD
DATED: 18/05/2019

For JAIN RAJ AND CO
CHARTERED ACCOUNTANTS
F.R.NO. 320319E

Ankit Agarwal.
(CA. ANKIT AGARWAL)
PARTNER
M. NO.: 313082