

::: OFFICE OF THE BARPETA ROAD MUNICIPAL BOARD :::
::: BARPETA ROAD :::

No: BRMB/FA-10/2018-19/

Date :

To,

The Director,
Municipal Administration,
Assam, Dispur.

Sub :

Submission of audited accounts of Barpeta Road MB for claiming Tied Grant under 15th FC.

Ref :

No. DMA(P)97/2020/152 Date : 04/10/2021

Sir,

With reference to the subject cited above, I have the honour to submit herewith the audited accounts of Barpeta Road MB for claiming Tied Grant under 15th FC.

This is for your kind information and necessary action

Enclosed : As stated above.

Yours faithfully


Executive Officer,
Barpeta Road Municipal Board
Barpeta Road.

No: BRMB/FA-10/2018-19/ **876 (A)**

Date : **06/10/21**

Copy forwarded for information to :

- 1) The Deputy Commissioner, Barpeta, Assam
- 2) The Deputy Secretary to the Govt. of Assam, Department of Housing and Urban affairs, Dispur, Guwahati -06.
- 3) The Director, Finance (EA) Department, Dispur, Guwahati - 06.
- 4) PS to the Hon'ble Minister, Department of Housing and Urban affairs, Dispur, Guwahati -06.
- 5) PS to Additional Chief Secretary, to the Govt. of Assam, Department of Housing and Urban affairs, Dispur, Guwahati -06.
- 6) Concern file.


Executive Officer,
Barpeta Road Municipal Board
Barpeta Road.

BARPETA ROAD MUNICIPAL BOARD

DISTRICT: BARPETA (ASSAM)

**AUDIT REPORT
OF
SWACHH BHARAT MISSION FUND
FOR
THE FINANCIAL YEAR : 2020-2021**



**Auditor
Jain Raj & Co
Chartered Accountants**

**Branch office
Mission Road, Barpeta Road
Barpeta-781315, Assam
M.No: 70023-72348**

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: 21313082AAAAHR1485

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 2021. 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:

- 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, proper books of account have been kept by Barpeta Road Municipal Board as far as appears from our examination of the books.
- The statements of accounts dealt with in this report are in agreement with the books of account maintained.



JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

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

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:-

1. In case of Balance Sheet, of the state of affairs of the SWACHH BHARAT MISSION as at 31st March 2021.
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: 10-09-2021

For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

F. R. No. 320319E

(CA. ANKIT AGARWAL)

PARTNER

M. No.: 313082


JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

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

ANNEXURE - 1: OBSERVATIONS

- 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) Cash Book has been closed monthly instead of daily.

Place: BARPETA ROAD
Date: 10-09-2021

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

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

SWACH BHARAT MISSION
BARPETA ROAD MUNICIPAL BOARD: BARPETA

BALANCE SHEET AS ON 31ST MARCH 2020

PARTICULAR		CURRENT YEAR
		AMOUNT
<u>FUND & LIABILITIES</u>		
<u>1. Accumulated Fund :</u>		
Opening Balance		91,21,606.12
Add: Excess of Income over Expenditure		13,01,760.84
		1,04,23,366.96
Less: Excess of Expenditure over Income		-
		1,04,23,366.96
<u>2. Current Liabilities :</u>		
Security Deposit		-
		1,04,23,366.96
<u>ASSETS</u>		
<u>1. Fixed Assets :</u>		
		1,78,976.00
<u>2. LOANS & ADVANCES</u>		
		66,05,492.00
<u>2. Current Assets & Advances :</u>		
<u>1) Closing Balance :</u>		
Cash at Bank		36,38,898.96
Cash in Hand		-
		1,04,23,366.96

Place: BARPETA ROAD
Date: 10.09.2021

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


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

SWACH BHARAT MISSION
BARPETA ROAD MUNICIPAL BOARD: BARPETA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020

Expenditure		Amount (Rs.)	Income	Amount (Rs.)
<u>Rent, Rates & Taxes</u>			By <u>Interest Earned</u>	
Income Tax	1,38,888.00		Bank Interest	1,73,804.45
Rent, Rates & Taxes		1,38,888.00	<u>Revenue Grants, Contributions & Subsidies</u>	
			By <u>Subsidies</u>	
<u>Administrative Expenses</u>			Fund Received	14,24,871.00
Door to Door waste Collection		1,20,000.00		
<u>Program Expenses</u>				
World Environment Day	7015.00			
Flex Printing & Banner	19500.00			
Awareness Program	11100.00	37,615.00		
<u>Finance Charges</u>				
Bank Charges		411.61		
Surplus Fund during the year		13,01,760.84		
TOTAL		15,98,675.45	TOTAL	15,98,675.4

In Terms of Our Report on Even Dat

For JAIN RAJ & Co
CHARTERED ACCOUNTANT
F.R.NO. 320319

(CA. ANKIT AGARWAL
PARTNER
M. NO.:31301)

Place: BARPETA ROAD
Date: 10.09.2021

SWACH BHARAT MISSION
BARPETA ROAD MUNICIPAL BOARD: BARPETA

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balances (AS PER DETAILS) Syndicate Bank A/c No.73012200119660 Cash in Hand	57,42,630.12	By Rent, Rates & Taxes Income Tax Rent, Rates & Taxes	1,38,888.00 1,38,888.00
Interest Earned Bank Interest	1,73,804.45	By Program Expenses World Environment Day Flex Printing & Banner Awareness Program	7015.00 19500.00 11100.00 37,615.00
Revenue Grants, Contributions & Subsidies Fund Received	14,24,871.00	By Administrative Expenses Door to Door waste Collection	1,20,000.00
		By Advance to Green Technologies for Solid Waste Segregation Machine	34,05,492.00
		By Finance Charges Bank Charges	411.61
		Cash at Bank Syndicate Bank A/c No.73012200119660 Cash in Hand	36,38,898.96 0.00 36,38,898.96
TOTAL	73,41,305.57	TOTAL	73,41,305.57

In Terms of Our Report on Even Date

For JAIN RAJ & CO
CHARTERED ACCOUNTANT
P.R.NO. 3203191

CA ANKIT AGARWAL
PARTNER
M. NO.:31308

Place: BARPETA ROAD
Date: 10.09.2021

BARPETA ROAD MUNICIPAL BOARD

DISTRICT: BARPETA (ASSAM)

**AUDIT REPORT
OF
FOURTEEN FINANCE COMMISSION
FOR
THE FINANCIAL YEAR : 2020-2021**



**Auditor
Jain Raj & Co
Chartered Accountants**

**Branch office
Mission Road, Barpeta Road
Barpeta-781315, Assam
M.No: 70023-72348**

AUDIT REPORT

To,
CHAIRPERSON
Barpeta Road Municipal Board
Barpeta District
Assam

UDIN: 21313082AAAAHQ4158

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 2021. 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:

- 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, proper books of account have been kept by Barpeta Road Municipal Board (Assam) as far as appears from our examination of the books.
- The statements of accounts dealt with in this report are in agreement with the books of account maintained.
- 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:-



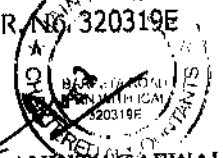
JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

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

4

1. In case of Balance Sheet, of the state of affairs of the **FOURTEEN FINANCE** as at 31st March 2021.
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: 10-09-2021

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

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

JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

MISSION ROAD,
BARPETA ROAD-781315
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ANNEXURE - 1: OBSERVATIONS

- 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.

Date: 10-09-2021
Place: BARPETA ROAD

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


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

14TH FINANCE

BARPETA ROAD MUNICIPAL BOARD: BARPETA

BALANCE SHEET AS ON 31ST MARCH 2021

PARTICULAR	CURRENT YEAR
	AMOUNT
<u>FUND & LIABILITIES</u>	
<u>1. Accumulated Fund :</u>	
Opening Balance	3,35,59,959.50
Add: Excess of Income over Expenditure	2,12,40,619.00
	5,48,00,578.50
Less: Excess of Expenditure over Income	-
	5,48,00,578.50
<u>2. Current Liabilities :</u>	-
	5,48,00,578.50
<u>ASSETS</u>	
<u>1. Fixed Assets :</u>	
Hydraulic Tractor	4,02,780.00
Computer Accessories	74,235.00
<u>2. Current Assets & Advances :</u>	
<u>I) Closing Balance :</u>	
Cash in hand	-
Cash at Bank	5,43,23,563.50
	5,48,00,578.50

In Terms of Our Report on Even Date

For JAIN RAJ & CO.

CHARTERED ACCOUNTANTS

F.R.NO. 320319E



(CA. ANKIT AGARWAL)

PARTNER

M. NO.:313082

Place: Barpeta Road

Date: 10.09.2021

14TH FINANCE
BARPETA ROAD MUNICIPAL BOARD: BARPETA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Expenditure			Income	Amount (Rs.)
<u>Rent, Rates & Taxes</u>			<u>Revenue Grants, Contricution & Subsidies</u>	
Income Tax	183928.00	-	Fund Received	3,54,79,000.00
CGST & SGST @ 1%	363064.00			
Labour Cess	181532.00	7,28,524.00	<u>Interest Earned</u>	
			Bank Interest	13,13,152.00
<u>O & M- Civic Amenities</u>				
Repairing & Construction of Road	4814826.00			
Repairing & Construction of Drain	8266825.00	1,30,81,651.00		
<u>Administrative Expenses</u>				
Hoardings	29,312.00			
Raincoat, Bleaching Powder, Etc	2,12,046.00			
Ration Card(NFSA)	15,00,000.00	17,41,358.00		
Excess of Expenditure over Income		21240619.00		
TOTAL		3,67,92,152.00	TOTAL	3,67,92,152.00

In Terms of Our Report on Even Dat

For JAIN RAJ & CC

CHARTERED ACCOUNTANT

F.R.NO. 320319

(CA. ANKUSH AGARWAL)

PARTNER

M. NO.:31308

for: BARPETA ROAD

date: 10.09.2021

14TH FINANCE
BARPETA ROAD MUNICIPAL BOARD: BARPETA

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

Receipts		Amount (Rs.)	Payments		Amount (Rs.)
To	Opening Balances		By	Rent, Rates & Taxes	
	Cash at Bank			Income Tax	183928.00
	State Bank Of India A/c No 31704440817	3,30,82,944.50		CGST & SGST @ 1%	363064.00
	Cash in Hand	0.00		Labour Cess	181532.00
					7,28,524.00
To	Revenue Grants, Contribution & Subsidies		By	O & M- Civic Amenities	
	Fund Received	3,54,79,000.00		Repairing & Construction of Road	4814826.00
				Repairing & Construction of Drain	8266825.00
					1,30,81,651.00
To	Interest Earned		By	Administrative Expenses	
	Bank Interest	13,13,152.00		Hoardings	29,312.00
				Raincoat, Bleaching Powder, Etc	2,12,046.00
				Ration Card(NFSA)	15,00,000.00
					17,41,358.00
			By	Closing Balance	
				Cash at Bank	
				State Bank Of India A/c No 31704440817	5,43,23,563.50
				Cash in Hand	0.00
					5,43,23,563.50
	TOTAL			TOTAL	
		6,98,75,096.50			6,98,75,096.50

In Terms of Our Report on Even Date

For JAIN RAJ & CO.

CHARTERED ACCOUNTANTS

F.R.NO. 320819F

(CA. ANIL AGARWAL)
PARTNER

M. NO.:313082


Place: BARPETA ROAD

Date: 10.09.2021

14TH FINANCE
BARPETA MUNICIPAL BOARD : BARPETA
BANK RECONCILLIATION STATEMENT
AS ON 31.03.2021

PARTICULARS	AMOUNT
BALANCE AS PER CASH BOOK ON 31.03.2021	5,43,23,563.50
Add: Cheque Issued But not Cashed	
990444 25.02.2021	1,143.00
BALANCE AS PER PASS BOOK ON 31.03.2021	<u>5,43,24,706.50</u>

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


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

Place: BARPETA ROAD
Date: 10.09.2021

BARPETA ROAD MUNICIPAL BOARD

DISTRICT: BARPETA (ASSAM)

**AUDIT REPORT
OF
4TH & 5TH FINANCE COMMISSION
FOR
THE FINANCIAL YEAR : 2020-21**



**Auditor
Jain Raj & Co
Chartered Accountants**

**Branch Office
Mission Road, Barpeta Road
Barpeta-781315, Assam
M.No: 70023-72348**

JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

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

AUDIT REPORT

UDIN: 21313082AAAAHP8931

To,
CHAIPERSON
Barpeta Road Municipal Board
Barpeta District
Assam

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 2021. 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:

- 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, proper books of account have been kept by Barpeta Road Municipal Board as far as appears from our examination of the books.
- The statements of accounts dealt with in this report are in agreement with the books of account maintained.
- 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
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1. In case of Balance Sheet, of the state of affairs of the 4TH & 5TH FINANCE as at 31st March 2021.
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: 10-09-2021
Place: BARPETA ROAD

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

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

JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

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

Date: 10-09-2021
Place: BARPETA ROAD

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

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

4TH & 5TH FINANCE

BARPETA ROAD MUNICIPAL BOARD: BARPETA

BALANCE SHEET AS ON 31ST MARCH 2021

PARTICULAR		CURRENT YEAR
		AMOUNT
<u>FUND & LIABILITIES</u>		
<u>1. Accumulated Fund :</u>		
Opening Balance		2,85,45,723.04
Add: Excess of Income over Expenditure		7,43,026.60
		2,92,88,749.64
Less: Excess of Expenditure over Income		-
		2,92,88,749.64
<u>2. Current Liabilities :</u>		
Security Deposit		-
		2,92,88,749.64
		2,92,88,749.64
<u>ASSETS</u>		
<u>1. Fixed Assets :</u>		
Office Building	10212711.00	
Tractor	886900.00	
Boundary wall Construction	470426.00	1,15,70,037.00
<u>2. Current Assets & Advances :</u>		
<u>1) Closing Balance :</u>		
Cash in hand		-
Cash at Bank		1,77,18,712.64
		2,92,88,749.64

For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

FIR NO. 320319E



(CA. ANKIT AGARWAL)

PARTNER

M. NO.: 313082

Place: BARPETA ROAD

Date: 10.09.2021

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Expenditure		Amount (Rs.)	Income		Amount (Rs.)
Administrative Expenses			By Revenue Grants,		
Salary & Office Maintainance	17,33,030.00		Contribution & Subsidies		
LIC of Staff	29,351.00		Fund Received for Salary	10583804.00	
Professional Tax of Staff	4,368.00		Fund Received for Non Salary	0.00	1,05,83,804.00
Provident Fund	1,92,408.00	19,59,157.00			
			By Interest Earned		
Rent, Rates & Taxes			Bank Interest		5,21,217.60
Income Tax	24,575.00				
CGST 1%	3,045.00		By Sale & Hire Charges		
SGST 1%	3,045.00	30,665.00	Allotment of Room		6,49,500.00
Finance Charges					
Bank Charges		1,003.00			
Revenue Grants,					
Contribution & Subsidies					
Transfer to Own Fund	60,00,000.00				
Transfer to IDSMT Fund	17,34,000.00	77,34,000.00			
O & M- Civic Amenities					
Construction of Road & Drain	12,28,070.00				
Major Repairing Expenses	45,600.00				
Tree Cutting & Electrical Post	13,000.00	12,86,670.00			
Shifting Expenses					
By Excess of Income over Expenditure		7,43,026.60			
TOTAL		1,17,54,521.60	TOTAL		1,17,54,521.60

In Terms of Our Report on Even D

For **JAIN RAJ &**
CHARTERED ACCOUNTANT

F.R.NO. 3203

(CA. ANKIT AGARW
PART
M NO. 312

ace: BARPETA ROAD
bte: 10.09.2021

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

Receipts		Amount (Rs.)	Payments		Amount (Rs.)
Opening Balances (AS PER DETAILS)			By Administrative Expenses		
State Bank Of India A/c No 30662628905	25,35,803.90		Salary & Office Maintenance	17,33,030.00	
Syndicate Bank A/c No 73012200086376	1,44,39,882.14		LIC of Staff	29,351.00	
Cash in Hand	0.00	1,69,75,686.04	Professional Tax of Staff	4,368.00	
			Provident Fund	1,92,408.00	1959157
Revenue Grants, Contribution & Subsidies			By Rent, Rates & Taxes		
Fund Received for Salary	10583804.00		Income Tax	24,575.00	
Fund Received for Non Salary		1,05,83,804.00	CGST 1%	3,045.00	30665
			SGST 1%	3,045.00	
Interest Earned			By Finance Charges		
Bank Interest		5,21,217.60	Bank Charges		1000
Sale & Hire Charges			By Revenue Grants, Contribution & Subsidies		
Allotment of Room		6,49,500.00	Transfer to Own Fund	60,00,000.00	
			Transfer to IDSMT Fund	17,34,000.00	773400
			By O & M- Civic Amenities		
			Construction of Road & Drain	12,28,070.00	
			Major Repairing Expenses	45,600.00	
			Tree Cutting & Electrical Post	13,000.00	128667
			Shifting Expenses		
			By Closing Balance		
			Cash at Bank		
			State Bank Of India A/c No 30662628905	1,38,482.90	
			Syndicate Bank A/c No 73012200086376	1,75,80,229.74	
			Cash in Hand	0.00	177187
TOTAL		2,87,30,207.64	TOTAL		2,87,30,207.64

In Terms of Our Report on Even

For JAIN RAJ
CHARTERED ACCOUNTANT
F.R.NO. 321

(CA. ANKIT AGAR)
PA1
M. NO. 3

Place: BARPETA ROAD
Date: 10.09.2021

BARPETA ROAD MUNICIPAL BOARD

DISTRICT: BARPETA (ASSAM)

**AUDIT REPORT
OF
OWN FUND
FOR
THE FINANCIAL YEAR : 2020-21**



**Auditor
Jain Raj & Co
Chartered Accountants**

**Head office
Mission Road, Barpeta Road
Barpeta-781315, Assam
M.No: 70023-72348**

JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

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

AUDIT REPORT

To,
CHAIRPERSON
Barpeta Road Municipal Board
Barpeta District
Assam

We have audited the accompanying Income & Expenditure, Receipt & Payment statements of own fund of BARPETA ROAD MUNICIPAL BOARD, (Assam) for the year ended 31st March 2021. 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 31.03.2021.
2. In the case of Receipts and Payments Account of the Receipts and Payments during the year ended on 31.03.2021.



Date: 10.09.2021
Place: BARPETA ROAD

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

JAIN RAJ & CO.
CHARTERED ACCOUNTANTS

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

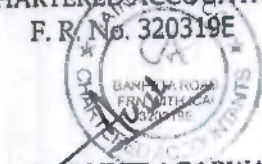
ANNEXURE -1 : OBSERVATIONS

UDIN: 19313082A▲AAAF1511

- 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: 10.09.2021
Place: BARPETA ROAD
UDIN - 21313082AAAAHZ3750

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



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

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31/03/2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Administrative Expenses		Income from Taxes	
Advertisement Expenses	117080.00	House Tax	2946978.90
Legal Consultancy Fees	40000.00	Light Tax	59269.60
Audit Fees	5000.00	Urban Tax	89047.46
Bleaching Powder	132784.00		3095295.1
Domain Name Registration Fees	11446.00	Rental Income from Municipal Properties	
Disposal Of Dead Body Expenses	1000.00	Parking Fees	2638475.00
Door to Door Garbage Collection Expenses	920813.00	Road Roller	9000.00
Disposal of Garbage	104919.00	Room Rent	4062000.00
Electrical Materials & Installation	601754.00		6709475.1
Electricity Bill	3800.00	Fees & User Charges	
Fuel Expenses	1038924.00	Cow Market Daily Collection	320.00
Group PA Premium Calculation	24691.00	Contractor Registration Fees	19000.00
Internet Connection Exp	7000.00	Tax Clearance Certificate	100.00
Land Lease Expenses	1840020.00	Form Fees(Misc)	53910.00
Market & Drain Cleaning	89523.00	Haat & Bazar Fees	9784571.00
Mask & Hand Sanitizer	21295.00	House Construction	915616.00
Misc Expenses	188156.00	Permission Fees	1218118.00
Printing & Stationery	69689.00	Land Sale NOC Fees	500.00
Printing Expenses	25850.00	Transformer NOC Fees	498000.00
Telephone Bill	10338.00	Tender Form Fees	1901300.00
Vehicle Repairing Expenses	81723.00	Trade License Fees	14391435.1
Travelling Expenses	9110.00	Fines & Penalties	
Tubewell Expenses	2200.00	Fines	11936.58
Waterpump Expenses	9000.00	Penalty	5000.00
	5356115.00		16936.1
S & M- Civic Amenities		Sale and Hire Charges	
Repairing & Construction of Drain	3201629.00	Holding Transfer	5000.00
Construction of Milk Market	1172700.00	Room Allotment	6173542.00
Repairing & Construction of Road	678067.00	Latrine Allotment	128832.00
Public Toilet	377091.00	Room Transfer	660000.00
	5429487.00		6967374.1
S & M- Others		Revenue Grants, Contributions & Subsidies	
Misc Repairing Expenses	31034.00	Transfer from 4Th & 5th FC	1734000.1
Others		Interest Earned	
Lockdown Rice Dal etc	43800.00	Bank Interest	75823.1
Misc Expenses	153468.00		
	197268.00	Others	
Program Expenses		Misc	252519.17
Awareness Program Expenses	21075.00	Round off	28.29
Iswakarma Puja Expenses	20000.00	Wall Counter	2000.00
Path Puja Expenses	13160.00		254547.1
Swachh Bharat Mission Expenses	34586.00		
Purga Puja Expenses	34500.00		
Others	20000.00		



Gandhi Jayanti Expenses	20400.00			
Independence Day Expenses	50897.00			
Republic Day Expenses	49450.00	264068.00		
Rent, Rates & Taxes				
CB Hire Charges	152733.00			
Tractor Rent	69400.00			
Professional Tax	85904.00			
CGST @ 1%	43593.00			
SGST @ 1%	43593.00			
Labour & welfare Cess	13636.00			
Income Tax	285028.00	693887.00		
Salary & office Maintenance				
Provident Fund	575578.00			
Labour & Driver Wages	8209702.00			
Leave Encashment & Gratuity	404446.00			
MC of Staff	322374.00			
Remuneration for Data Entry	100000.00			
Salary to Staffs	7014441.00			
Staff Loan Repayment	291670.00	16918211.00		
Finance Charges				
Bank Charges		31958.51		
Excess of Income Over Expenditure		4322858.95		
		33244887.46		3324488

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


(ANKIT AGARWAL)
Partner
MNO:313082
FRN:320319E

PLACE: BARPETA ROAD
DATED: 10.09.2021

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

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31/03/2021

RECEIPTS		AMOUNT	PAYMENT		AMOUNT
Opening Balance			Fixed Assets		
Cash in Hand	0.00		Wall & Fencing	75991.00	
Syndicate Bank A/c			Steel Almirah	14308.00	
Lo.73012200017008	3738439.76	3738439.76	Computer	108850.00	
Loans			Tools & Equipments	18169.00	
Security for Daridra Manab			E-Rickshaw Purchased	153075.00	
Kalyan NGO		5000.00	Ceiling Fan	4600.00	
Income from Taxes			JCB	2908304.00	
House Tax	2946978.90		Loud Speaker Sound System	147000.00	3430297
Light Tax	59269.60		Administrative Expenses		
Urban Tax	89047.46	3095295.96	Advertisement Expenses	117080.00	
Capital Income from			Legal Consultancy Fees	40000.00	
Municipal Properties			Audit Fees	5000.00	
Parking Fees	2638475.00		Bleaching Powder	132784.00	
Load Roller	9000.00		Domain Name Registration Fees	11446.00	
Room Rent	4062000.00	6709475.00	Disposal Of Dead Body Expenses	1000.00	
Fees & User Charges			Door to Door Garbage Collection Expenses	920813.00	
Low Market Daily Collection	320.00		Disposal of Garbage	104919.00	
Contractor Registration Fees	19000.00		Electrical Materials & Installation	601754.00	
Tax Clearance Certificate	100.00		Electricity Bill	3800.00	
Form Fees(Misc)	53910.00		Fuel Expenses	1038924.00	
Lat & Bazar Fees	9784571.00		Group PA Premium Calculation	24691.00	
House Construction	915616.00		Internet Connection Exp	7000.00	
Permission Fees			Land Lease Expenses	1840020.00	
Land Sale NOC Fees	1218118.00		Market & Drain Cleaning	89523.00	
Transformer NOC Fees	500.00		Mask & Hand Sanitizer	21295.00	
Vendor Form Fees	498000.00		Misc Expenses	188156.00	
Trade License Fees	1901300.00	14391435.00	Printing & Stationery	69689.00	
Fines & Penalties			Printing Expenses	25850.00	
Fines	11936.58		Telephone Bill	10338.00	
Penalty	5000.00	16936.58	Vehicle Repairing Expenses	81723.00	
Sale and Hire Charges			Travelling Expenses	9110.00	
Building Transfer	5000.00		Tubewell Expenses	2200.00	
Room Allotment	6173542.00		Waterpump Expenses	9000.00	5356115
Matrine Allotment	128832.00		O & M- Civic Amenities		
Room Transfer	660000.00	6967374.00	Repairing & Construction of Drain	3201629.00	
Revenue Grants,			Construction of Milk Market	1172700.00	
Contributions & Subsidies			Repairing & Construction of Road	678067.00	
Transfer from 4Th & 5th FC		1734000.00	Public Toilet	377091.00	5429487
Interest Earned			O & M- Others		
Bank interest		75823.46	Misc Repairing Expenses		31034
Others			Others		
Disc	252519.17		Lockdown Rice Dal etc	43800.00	
Pound off	28.29		Misc Expenses	153468.00	197268

2000.00

254547.46

Program Expenses

Awareness Program Expenses	21075.00
Biswakarma Puja Expenses	20000.00
Chath Puja Expenses	13160.00
Swach Bharat Mission Expenses	34586.00
Durga Puja Expenses	34500.00
Others	20000.00
Gandhi Jayanti Expenses	20400.00
Independence Day Expenses	50897.00
Republic Day Expenses	49450.00

264

Rent, Rates & Taxes

JCB Hire Charges	152733.00
Tractor Rent	69400.00
Professional Tax	85904.00
CGST @ 1%	43593.00
SGST @ 1%	43593.00
Labour & welfare Cess	13636.00
Income Tax	285028.00

693

Salary & office Maintenance

Provident Fund	575578.00
Labour & Driver Wages	8209702.00
Leave Encashment & Gratuity	404446.00
LIC of Staff	322374.00
Remuneration for Data Entry	100000.00
Salary to Staffs	7014441.00
Staff Loan Repayment	291670.00

1691

Finance Charges

Bank Charges

3

Closing Balance

Syndicate Bank A/c
No.73012200017008

463

36988327.22

3698

In terms of our report of e
For JAIN R
CHARTERED ACCOU


(ANKIT AG)

MNO
FRN:

LACE: BARPETA ROAD
ATED: 10.09.2021

**BARPETA ROAD MUNICIPAL BOARD
OWN FUND
VILL-BARPETA ROAD**

BALANCE SHEET AS ON 31.03.2021

Liabilities		Amount	Assets		Amount
General Reserve					
Opening Balance		272007074.76	Land		218050000.00
Add: Excess of Income					
over Expenses		4322858.95			
		276329933.71	Building	40532232.00	
			Add: Addition	75991.00	40608223.00
Loans					
Lat Security Money	3512623.00		Plant & Machinery	1109231.00	
Security for Theatre Show	8400.00		Add: Addition	278619.00	1387850.00
Haridra Manab Kalyan	5000.00				
Seema Karmakar	273.00	3526296.00	Furniture & Fixture	783001.00	
			Add: Addition	14308.00	797309.00
			Vehicle	2364436.00	
			Add: Addition	3061379.00	5425815.00
			Website		17410.00
			Public Lighting		4000000.00
			Tax Receivables		4923621.00
			Advance to Bulu Basfore		10000.00
			Bank Balance		4636001.50
			Cash in Hand		0.00
Total		279856229.71	Total		279856229.71

In terms of our report of even date

For [AIN RA] & Co
CHARTERED ACCOUNTANTS

(ANKIT AGARWA)
Partn

MNO:31308
FRN:320319

PLACE: BARPETA ROAD
DATED: 10.09.2021

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

BANK RECONCILIATION STATEMENT OF SYNDICATE BANK

Balance As Per Audit Report as on 31.03.2020

4636001.71

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	1,72,293.00
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

694822.00

Add: Cheque issued for F.Y 2019-20 but not cleared(As per Annexure)

96540.00

Add: Unreconciled Amount

0.93

Add: Amount Received but from whom not clear

31.10.18	17251.00
30.03.19	2278.00

19529.00

Add: Cheque issued but not cleared

June	1898000.00
466854 06.01.2021	10000.00
830419 12.11.2020	13261.00
830275 25.03.2021	29308.00

1950569.00

7397462.64

Balance As Per Pass Book 31.03.2020

For JAIN RAJ AND CO
CHARTERED ACCOUNTANTS

F.R.NO. 320319E

(CA. ANKUSH AGARWAL)

PARTNER

M. NO.: 313082

PLACE: BARPETA ROAD

DATED: 10.09.2021

ANNEXURE A

Details of Cheque issued for F.Y 2019-20 but not cleared

SL No	Cheque Date	Cheque No	Amount
1	06.07.2019	499251	2000.00
2	03.10.2019	498907	22540.00
3	04.11.2019	498991	15000.00
4	04.11.2019	498993	15000.00
5	04.11.2019	498994	15000.00
6	04.01.2020	412753	10000.00
7	04.01.2020	412754	10000.00
8	17.02.2020	412845	7000.00
Total			<u>96540.00</u>

