


Income & Expenditure Account
for the year ended 31st March, 2019

Sr. No.	Major Head Description	Major Code	Schedule	Amount Rs.	
				2018-19	2017-18
I	INCOME				
1	Tax Revenue	110	A	8,582,012.00	14,540,682.00
2	Assigned Revenues & Compansations	120	B	2,770,446.00	2,381,916.00
3	Rental Income from Municipal Properties	130	C	386,334.00	177,356.00
4	Fees & User Charges	140	D	1,349,007.00	922,089.00
5	Sale & Hire Charges	150	E	23,805.00	37,304.00
6	Revenue Grants and Contributions & Subsidies	160	F	25,969,836.00	30,545,091.80
7	Income from Investment	170	G	-	-
8	Interast Earned	171	H	127,263.00	160,930.40
9	Other Income	180	I	140,371.00	59,782.00
Total Rs.				39,349,074.00	48,825,151.20
II	EXPENDITURE				
1	Establishment Expenses	210	J	12,088,349.00	9,919,454.00
2	Administrative Expenses	220	K	2,857,305.00	2,525,414.00
3	Operating & Maintenance	230	L	12,173,246.00	16,641,576.00
4	Interest & Finance Charges	240	M	3,520,408.96	3,080,662.72
5	Programme Expenses	250	N	676,403.00	6,872,122.00
6	Revenue Grants, Contribution, & Subcidies to Other	260	O	465,135.00	389,000.00
7	Provision & Write Off	270	P	886,524.00	2,908,224.00
8	Miscellaneous Expenses Losses & Refunds	271	Q	-	-
9	Depreciation	272	R	20,109,348.00	20,054,146.00
Total Rs				52,776,718.96	62,390,598.72
10	Gross Surplus of Income Over Expenses				
11	Add : Prior Period Items - Income/expenditure	280	S	-	(88,915.00)
12	Less :-Transfer to Reserve Funds	290	T		-
13	Net Surplus Carried Over to Municipal Fund			(13,427,644.96)	(13,654,362.52)
Significant Accounting Policies & Notes to the Accounts			U		

The Schedules Referred to above form an Integral part of the Income & Expenditure Account

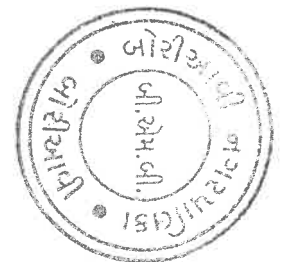
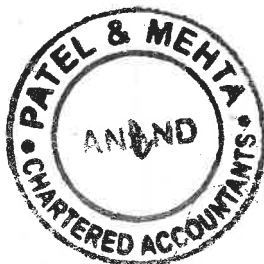
For, Patel & Mehta
Chartered Accountants


Lead Manager.
(CA Roshin Patel)
(FRN-125480W)
Mem.No.- 116802
Date :03/10/2020
Place : Karansad

For, BORIAVI NAGARPALIKA


Accountant
(Dineshbhai Parmar)


Chief Officer
(J.S. Patel)



**Schedules Annured to and forming part of Income & Expenditure Account
for the year ended 31st March, 2019**

Sr.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2018-19	2017-18
SCHEDULE : A : Tax Revenue - 110					
1	Property Tax	11001	1	1,597,542.00	4,557,353.00
2	Water Tax	11002	2	3,191,500.00	6,639,094.00
3	Sewerage Tax	11003	3	1,131,900.00	
4	Conservancy (Sanitation) Tax	11004	4	1,237,000.00	1,410,039.00
5	Lighting Tax	11005	5	1,332,450.00	1,842,746.00
6	Education Tax	11006			
7	Vehicle Tax	11007			
8	Tax on Animals	11008			
9	Electricity	11009			
10	Professional Tax	11010	6	91,620.00	91,450.00
11	Advertisement Tax	11011			
12	Pligrimage Tax	11012			
13	Octroi & Toll	11051			
14	Cess	11052			
15	Others Taxes	11080			
16	Tax Remission & Refund	11090			
Total Rs.				8,582,012.00	14,540,682.00

SCHEDULE : B : Assigned Revenue & Compansations - 120					
1	Tax & Duties Collected by Others	12010		-	-
2	Compansations in lieu of Taxes / Duties	12020	7	2,770,446.00	2,381,916.00
3	Compansations in lieu of Coccissions	12030			
Total Rs.				2,770,446.00	2,381,916.00

SCHEDULE : C : Rental Income from Municipal Properties - 130					
1	Rent from Civic Amenities	13010	8	361,334.00	158,556.00
2	Rent from Office Building	13020			
3	Rent from Guest House	13030			
4	Rent from Lease of Land	13040	9	25,000.00	5,000.00
5	Other Rent	13080	10	-	13,800.00
6	Rent,Remissions,and Refund	13090			
Total Rs.				386,334.00	177,356.00

SCHEDULE :D : Fees & User Charges - 140					
1	Empanelment & Registration Charges	14010	11	2,500.00	-
2	Licensing Fees	14011	12	20.00	-
3	Fees for grant of Permit	14012	13	67,696.00	450,719.00
4	Fees for Certificate / Extract	14013	14	9,356.00	10,179.00
5	Development Charges	14014	15	20,415.00	5,765.00
6	Regularisation Fees	14015			
7	Penalties & Fines	14020	16	605,946.00	271,251.00
8	Other Fees	14040	17	144,450.00	97,450.00
9	User Charges	14050	18	121,450.00	60,830.00
10	Entry Fees	14060			
11	Service / Administrative Charges	14070			
12	Other Charges	14080	19	10,500.00	-
13	Fees Remission and Refund	14090	20	366,674.00	25,895.00
Total Rs.				1,349,007.00	922,089.00

For, Patel & Mehta
Chartered Accountants

For, BORJAVI NAGARPALIKA

Lead Manager,

(CA Roorin Patel)

(PRN-125480W)

Mem.No.- 116802

Date :09/10/2020

Place : Karansad

Accountant

(Dineshbhai Parmar)



Sr.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2018-19	2017-18
SCHEDULE : E : Sale & Hire Charges - 150					
1	Sale of Products	15010		-	-
2	Sale of Forms & Publications	15011	21	23,805.00	37,304.00
3	Sale of Store & Scrap	15012		-	-
4	Sale of Others	15030		-	-
5	Hire Charges for Vehicles	15040		-	-
6	Hire Charges on Equipments	15041		-	-
Total Rs.				23,805.00	37,304.00

SCHEDULE : F : Revenue Grant , Contri.&Subcidies -160					
1	Revenue Grants	16010	22	24,316,011.00	30,259,091.80
2	Reimbursement of Expenses	16020		-	-
3	Contribution Towards Scheme	16030	23	1,653,825.00	286,000.00
Total Rs.				25,969,836.00	30,545,091.80

SCHEDULE : G : Income From Investment - 170					
1	Interest	17010		-	-
2	Dividend	17020		-	-
3	Income from Project taken Up on Comm. Basis	17030		-	-
4	Profit on sale of Investment	17040		-	-
5	Others	17080		-	-
Total Rs.				-	-

SCHEDULE : H : Interest Earned - 171					
1	Interest from Bank Account	17110	24	127,263.00	160,930.40
2	Interest on Loan and Advances to Employees	17120		-	-
3	Interest on Loan to Others	17130		-	-
4	Other Interest	17180		-	-
Total Rs.				127,263.00	160,930.40

SCHEDULE : I : Other Income - 180					
1	Deposit Forfeited	18010		-	-
2	Lapsed Deposits	18011		-	-
3	Insurance Claims Recovery	18020		-	-
4	Profit on Disposal of Fixed Assets	18030		-	-
5	Recovery from Employees	18040	25	135,078.00	-
6	Unclaimed Refund payable/Liabilities written b	18050		-	-
7	Excess Provisions written back	18060		-	-
8	Miscellaneous Income	18080	26	5,293.00	59,782.00
Total Rs.				140,371.00	59,782.00

For, Patel & Mehta
Chartered Accountants

Lead Manager.
(CA Robin Patel)
(FRN-125480W)
Mem.No.- 116802
Date :03/10/2020
Place : Karamsad

For, BORIIVI NAGARPALIKA

Accountant
(Dineshbhai Parmar)



Sr.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2018-19	2017-18

SCHEDULE : J : Establishment Expenses - 210

1	Salaries, Wages & Bonus	21010	27	11,891,183.00	9,666,464.00
2	Benefit and Allowances	21020	28	185,962.00	252,990.00
3	Pension	21030		-	-
4	Other Terminal & Retirement Benefits	21040	29	11,204.00	-
Total Rs.				12,088,349.00	9,919,454.00

SCHEDULE : K : Administrative Expenses - 220

1	Rent, Rates, Taxes	22010	30	6,750.00	17,110.00
2	Office Maintenance	22011	31	160,716.00	53,371.00
3	Communication Expenses	22012	32	64,825.00	60,309.00
4	Books & Periodicals	22020	33	2,752.00	960.00
5	Printing and Stationery	22021	34	173,250.00	182,145.00
6	Travelling & Conveyance	22030	35	2,210.00	1,321.00
7	Insurance	22040	36	64,859.00	56,707.00
8	Audit Fees	22050		-	-
9	Legal Expenses	22051	37	5,000.00	5,035.00
10	Professional and other Fees	22052	38	1,949,741.00	1,682,605.00
11	Council meeting, Honorarium & sitting fees	22053		-	-
12	Advertisement and Publicity	22060	39	356,553.00	150,808.00
13	Membership & subscription	22061		-	-
14	Others	22080	40	70,649.00	315,043.00
Total Rs.				2,857,305.00	2,525,414.00

SCHEDULE : L : Operating & Maintenance - 230

1	Power & Fuel	23010	41	5,545,800.00	5,362,865.00
2	Bulk Purchase	23020		-	-
3	Consumption of Stores	23030	42	2,954,189.00	8,374,354.00
4	Hire Charges	23040	43	11,050.00	15,027.00
5	Repairs & Maintenance Infrastructure Assets	23050	44	2,253,639.00	1,705,467.00
6	Repairs & Maintenance Civil Amenities	23051	45	33,346.00	58,524.00
7	Repairs & Maintenance Building	23052	46	308,841.00	134,876.00
8	Repairs & Maintenance Vehicles	23053	47	973,777.00	622,585.00
9	Repairs & Maintenance Others	23059	48	92,354.00	284,128.00
10	Other Operating & Maintenance expenses	23080	49	250.00	83,750.00
Total Rs.				12,173,246.00	16,641,576.00

SCHEDULE : M : Interest & Finance Charges - 240

1	Interest on Loan from Central Government	24010	50	3,485,610.00	2,863,921.00
2	Interest on Loan from State Government	24020		-	-
3	Interest on Loan from Government Bodies & Ass	24030		-	-
4	Interest on Loan from international Agencies	24040		-	-
5	Interest on Loan from Bank & Other financial In	24050		-	-
6	Other Interest	24060	51	-	204,088.00
7	Bank Charges	24070	52	34,798.96	12,653.72
8	Other Finance Expenses	24080		-	-
Total Rs.				3,520,408.96	3,080,662.72

For, Patel & Mehta
Chartered Accountants

Lead Manager.
(CA Roshin Patel)
(FRN-125450W)

Mem.No.- 116802

Date : 03/10/2020

Place : Karamsad

For, BORIAVI NAGARPALIKA

Accountant
(Dineshbhai Patani)



Sr.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2018-19	2017-18

SCHEDULE : N : Programme Expenses - 250

1	Electronic Expenses	25010	53	142,100.00	1,408,487.00
2	Own Programme	25020	54	442,303.00	141,921.00
3	Share In Programme of Others	25030	55	92,000.00	5,321,714.00
Total Rs.				676,403.00	6,872,122.00

SCHEDULE : O : Rev.Grant.Contri .Subsidies - 260

1	Grants	26010		-	-
2	Contributions	26020	56	465,135.00	389,000.00
3	Subsidies	26030		-	-
Total Rs.				465,135.00	389,000.00

SCHEDULE : P : Provision & Write Off - 270

1	Provision for Doubtful Receivables	27010	57	886,524.00	2,908,224.00
2	Provision for Other Assets	27020		-	-
3	Revenues written off	27030		-	-
4	Assets Written Off	27040		-	-
5	Miscellaneous Expenses Written Off	27050		-	-
Total Rs.				886,524.00	2,908,224.00

SCHEDULE : Q : Misc.Expenses - 271

1	Loss on Disposal of Assets	27110		-	-
2	Loss on Disposal of Investments	27120		-	-
3	Decline in Value of Investments	27130		-	-
Total Rs.					

SCHEDULE : R : Depreciation - 272

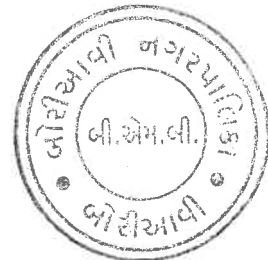
1	Building	27220	58	4,229,123.00	4,699,093.00
2	Roads & Bridges	27230	59	12,084,556.00	11,724,132.00
3	Sewerage & Drainage	27231	60	1,120,003.00	1,116,686.00
4	WaterWays	27232	61	909,372.00	806,050.00
5	Street lighting	27233		-	-
6	Plant & Machinery	27240	62	889,707.00	1,036,374.00
7	Vehicles	27250	63	535,619.00	479,820.00
8	Office & Other Equipments	27260	64	202,814.00	140,336.00
9	Furniture, Fixture, Fittings and Electrical Appliances	27270	65	73,334.00	48,067.00
10	Other Fixes Assets	27280	66	64,820.00	3,588.00
Total Rs.				20,109,348.00	20,054,146.00

For, Patel & Mehta
Chartered Accountants

Lead Manager.
(CA Roopin Patel)
(FRN-125480W)
Mem.No.- 116802
Date :03/10/2020
Place : Karamsad

For, BORI A VI NAGARPALIKA


Accountant
(Dineshbhai Parmar)




Sr.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2018-19	2017-18
SCHEDULE : S : Prior Period Items - 280					
1	Taxes	28010		-	-
2	Other Revenues	28020		-	-
3	Recovery of revenues written off	28030		-	-
4	Other Income	28040		-	-
5	Refund of Taxes	28050		-	-
6	Refund of Other - Revenues	28060		-	-
7	Other Expenses	28080	67	-	(88,915.00)
Total Rs.				-	(88,915.00)
SCHEDULE : T : Transfer to Reserve Funds -290					
1	Special Funds	29010		-	-
2	Sinking Funds	29020		-	-
3	Trust Funds	29030		-	-
4	Reserves	29040		-	-
5	Municipal General Fund	29050		-	-
6	Income & Expenditure A/c	29099		-	-
Total Rs.				-	-

The Groupings referred to above from an integral part of the schedules to the Income & Expenditure account.

For, Patel & Mehta
Chartered Accountants


Lead Manager.
(CA Roopin Patel)
(FRN-125480W)
Mem.No.- 116802
Date :03/10/2020
Place : Karansad

For, BORI AVI NAGARPALIKA


Accountant
(Dineshbhai Parmar)


Chief Officer
(J.S. Patel)



Balance Sheet Of Boriavi Nagarpalika
as on 31st March, 2019

Sr. No.	Major Head Description	Major Code	Sch.	Amount	
				2018-19	2017-18
LIABILITIES					
Reserve & Surplus :					
	Municipal (General) Fund	310	A	160,532,083.28	(147,104,437.82)
	Earmarked Funds	311	B	-	-
	Reserves	312	C	307,917,174.00	289,272,359.00
Total of Reseve and Surplus				468,449,257.28	142,167,921.18
Grant, Contributions for Specific Purposes :					
	Grant, Contribution for Specific purposes	320	D	14,035,691.00	289,272,359.00
Total of Grant, Capital Contribution				14,035,691.00	289,272,359.00
Loans (Liabilities) :					
	Secured Loans	330	E	-	-
	Unsecured loans	331	F	47,820,949.08	47,993,332.08
Total of Loans (Liabilities)				47,820,949.08	47,993,332.08
Current Liabilities & Provision :					
	Deposit Received	340	G	869,966.00	503,301.00
	Deposits Works	341	H	-	-
	Other Liabilities	350	I	20,284,335.00	17,536,258.00
	Provisions	360	J	1,380,063.00	397,545.00
Total of Current Liabilities & Provision				22,534,364.00	18,437,104.00
Total Liabilities (Total of 1 to 4)				552,840,261.36	497,870,716.26
ASSETS :					
Fixed Assets :					
	Fixed Assets	410	K	298,098,953.05	268,278,557.05
	Less : Accumulated Depreciation	411	K-1	111,930,361.21	91,821,013.21
	Capital work-in-progress	412	L	-	-
Total Of Fixed Assets				186,168,591.84	176,457,543.84
Investment :					
	Investments in General Fund	420	M	11,375.00	-
	Investments in Other Fund	421	M-1	26,580.88	26,580.88
Total Of Investments				37,955.88	26,580.88
Current Assets, Loan & Advances :					
	Stock - in - Hand	430	N	-	-
	Sundry Debtors(Receivables)	431	O	40,376,907.00	37,146,947.00
	Less: Provisions for doubtful, receivables	432	O-1	9,480,851.75	8,594,327.75
	Pre-paid Expenses	440	P	29,455.00	19,063.00
	Cash & Bank Balances	450	Q	14,309,233.83	6,651,178.29
	Loans, Advances & Deposits	460	R	334,803.00	350,950.00
	Provisions against Loans, Advances and Deposits	461	R-1	-	-
	Other Assets	470	S	-	-
	Miscellaneous Expenditure to be written off	480	T	-	-
Total of Current Assets, Loan & Advances				45,569,547.08	35,573,810.54
Total Assets (Total of 1 to 3)				231,776,094.80	212,057,935.26
Current Accounting Policies & Notes to the Accounts				(321,064,166.56)	(285,812,781.00)
Schedules Referred to above form an Integral part of the Balance Sheet				(321,064,166.56)	(285,812,781.00)

Patel & Mehta
Chartered Accountants

Manager,
Borivadi
10543000
No. 116802
03/10/2020
Karamsad

For: BORI AVI NAGARPALIKA

Accountant
(Dineshbhai Parmar)

Chief Officer
(J.S. Patel)



Schedules Attached to and Forming Part of the Balance Sheet

As on 31st March, 2019

Sr. No.	Minor Head Description	Minor Code	Grping SI No	Amount Rs.	
				2018-19	2017-18
SCHEDULE - A : MUNICIPAL FUNDS - 310					
1	Municipal Fund	31010	1	17,770,633.71	17,770,633.21
2	Income & Expenditure Account	31090	2	142,761,449.57	129,333,804.61
Total				160,532,083.28	147,104,437.82
SCHEDULE- B : EARMARKED FUNDS - 311					
1	Special Fund	31110		-	-
2	Sinking Funds	31150		-	-
3	Trust or Agency funds	31170		-	-
Total				-	-
SCHEDULE- C: RESERVES- 312					
1	Capital Contributions	31210		-	-
2	Capital Reserve	31211	3	307,841,046.00	289,272,359.00
3	Borrowing Redumtion Reserve	31220		-	-
4	Special Funds (Utilised)	31230	4	76,128.00	-
5	Statutory Reserve	31240		-	-
6	General Reserve	31250		-	-
7	Revaluation Reserve	31260		-	-
Total				307,917,174.00	289,272,359.00
SCHEDULE - D : GRANTS, CONTRIBUTIONS FORSPECIFIC PURPOSE - 320					
1	Central Government	32010	5	2,848,205.00	-
2	State Governement	32020	6	11,187,486.00	12,331,873.00
3	Other Government Agencies	32030		-	-
4	Financial Institutions	32040		-	-
5	Welfare Bodies	32050		-	-
6	International Organisations	32060		-	-
7	Others	32080		-	-
Total				14,035,691.00	12,331,873.00
SCHEDULE - E: SECURED LOANS - 330					
1	Loan from Central Government	33010		-	-
2	Loan from State Government	33020		-	-
3	Loan from Government Bodies & Association	33030		-	-
4	Loan from International Agencies	33040		-	-
5	Loan from Banks & Financial Institutions	33050		-	-
6	Other Term Loans	33060		-	-
7	Bonds & Debentures	33070		-	-
8	Other Loans	33080		-	-
Total				-	-
SCHEDULE - F: UNSECURED LOANS - 331					
1	Loans from Central Government	33110	7	6,080,114.00	6,252,497.00
2	Loans from State Government	33120		-	-
3	Loans from Government Bodies & Association	33130	8	41,740,835.08	41,740,835.08
4	Loans from International Agencies	33140		-	-
5	Loan from Banks & Other Financial Institutes	33150		-	-
6	Other Term Loans	33160		-	-
7	Bonds & Debentures	33170		-	-
Total				47,820,949.08	47,993,332.08

For, Patei & Mehta
Chartered Accountants

For, BORIABI NAGARPALIKA

Manager,
(CA Roopin Patei)
(FRN-125480W)
Mem.No.- 116802
Date:03/10/2020
Place: Karansad

Accountant
(Dineshbhai Parmar)



Sr. No.	Minor Head Description	Minor Code	Grping Sl No	Amount Rs.	
				2018-19	2017-18
SCHEDULE - G : DEPOSITS RECEIVED - 340					
1	From Contractors / Suppliers	34010	9	869,966.00	503,301.00
2	Deposits - Revenues	34020		-	-
3	From Staff	34030		-	-
4	From Others	34080		-	-
Total				869,966.00	503,301.00
SCHEDULE - H : DEPOSIT WORKS - 341					
1	Civil Works	34110		-	-
2	Electrical Works	34120		-	-
3	Others	34180		-	-
Total				-	-
SCHEDULE - I : OTHER LIABILITIES - 350					
1	Creditors	35010		-	-
2	Employee Liabilities	35011	10	760,922.00	602,560.00
3	Interest Accrued & Due	35012	11	17,791,271.00	15,310,851.00
4	Recoveries payable	35020	12	(30.00)	-
5	Govt. Dues Payable	35030	13	1,732,172.00	1,622,847.00
6	Refunds Payable	35040		-	-
7	Advance Collection of Revenues	35041		-	-
8	Others	35080		-	-
9	Sale Proceeds	35090		-	-
Total				20,284,335.00	17,536,258.00
SCHEDULE - J : PROVISIONS- 360					
1	Provisions for Expenses	36010	14	1,380,063.00	397,545.00
2	Provisions for Interest	36020		-	-
3	Provisions for other Assets	36030		-	-
Total				1,380,063.00	397,545.00
SCHEDULE - K : FIXED ASSETS - 410					
1	Land	41010	15	2,081,378.00	2,081,378.00
2	Building	41020	16	768,340.00	768,340.00
3	Civil Amenities & Services Centers	41021	17	5,889,840.00	5,889,840.00
4	Commercial Buildings	41022	18	7,605,075.00	7,605,075.00
5	Workshops & work stations	41023	19	51,278,608.00	51,278,608.00
6	Roads & Bridges	41030	20	182,627,180.00	167,272,948.00
7	Sewerage and Drainage	41031	21	16,129,757.00	13,950,000.00
8	Waterways	41032	22	14,130,703.00	11,980,953.00
9	Public Lighting	41033	23	219,316.00	219,316.00
10	Plant & Machinery	41040	24	8,304,007.00	-
11	Hospital Equipment	41041		-	-
12	Vehicles	41050	25	5,073,657.00	4,708,657.00
13	Office & Other Equipment	41060	26	722,120.00	542,150.00
14	Computers	41061	27	1,275,221.00	951,306.00
15	Other Equipment	41062	28	235,191.00	216,901.00
16	Furniture, Fixture, Fittings and Electrical Applia	41070	29	937,335.05	813,085.05
17	Other Fix Assets	41080	30	821,225.00	-
18	Assets under Disposal	41090		-	-
Total				298,098,953.05	268,278,557.05

For, Patel & Mehta
Chartered Accountants

Lead Manager,
(CA Roshan Patel)
(FERN-125420W)
Mem.No.- 116802
Date :03/10/2020
Place : Karamsad

For, BORIAVI NAGARPALIKA

Accountant
(Dineshbhai Parmar)



Sr. No.	Minor Head Description	Minor Code	Grping Sl No	Amount Rs.	
				2018-19	2017-18
SCHEDULE - K - 1 : Accumulated Depreciation- 411					
1	Building	41120	31	27,306,881.78	23,078,770.78
2	Roads & Bridges	41130	32	67,192,125.43	55,107,569.43
3	Sewerage and Drainage	41131	33	4,959,853.00	3,839,850.00
4	Waterways	41132	34	5,138,691.92	4,229,319.92
5	Public Lighting	41133	35	190,249.37	187,020.37
6	Plant & machinery	41140	36	3,262,337.04	2,372,630.04
7	Hospital Equipment	41141		-	-
8	Vehicles	41150	37	2,214,721.75	1,678,090.75
9	Office & Other Equipment	41160	38	372,702.56	307,745.56
10	Computers	41161	39	953,877.28	816,020.28
11	Other Office Equipment :	41162		-	-
12	Furniture, Fixtures, Fittings and Electrical Appli	41170	40	277,330.08	203,996.08
13	Other Fixed Assets	41180	41	61,591.00	-
Total				111,930,361.21	91,821,013.21
SCHEDULE - L : Capital Work-in-progress- 412					
1	Specific Grants	41210		-	-
2	Special funds	41220		-	-
3	Specific Schemes	41230		-	-
4	Own Source - Assets	41240		-	-
Total				-	-
SCHEDULE - M : Investment General Fund- 420					
1	Central Government Securities	42010		-	-
2	State Government Securities	42020		-	-
3	Debentures and Bonds	42030		-	-
4	Preference Shares	42040		-	-
5	Equity Shares	42050		-	-
6	Units of Mutual Funds	42060		-	-
7	Other Investments	42080	42	11,375.00	-
8	Accumulated Provision	42090		-	-
Total				11,375.00	-
SCHEDULE M-1: Investment Other Fund- 421					
1	Central Government Securities	42110		-	-
2	State Government Securities	42120		-	-
3	Debentures and Bonds	42130		-	-
4	Preference Shares	42140		-	-
5	Equity Shares	42150		-	-
6	Units of Mutual Funds	42160		-	-
7	Other Investments	42180	43	26,580.88	26,580.88
8	Accumulated Provision	42190		-	-
Total				26,580.88	26,580.88
SCHEDULE - N : Stock - in - hand - 430					
1	Stores	43010		-	-
2	Loose Tools	43020		-	-
3	Others	43080		-	-
Total				-	-

For, Patel & Mehta
Chartered Accountants

For, BORIIVI NAGARPALIKA


Lead Manager,
(CA Rooni Patel
(FRN-125480W)
Mem.No.- 116802
Date :03/10/2020

Accountant
(Dineshbhai Parmar)



Sr. No.	Minor Head Description	Minor Code	Grping Sl No	Amount Rs.	
				2018-19	2017-18
SCHEDULE - O : Sundry Debtors (Receivables) - 431					
1	Receivables for Property Taxes	43110	44	37,923,407.00	33,820,398.00
2	Receivable for Other Taxes	43119		-	-
3	Receivables for Cess	43120		-	-
4	Receivable for Fees & User Charges	43130		-	-
5	Receivable from other sources	43140		-	-
6	Receivable from Government	43150	45	2,453,500.00	3,326,549.00
7	Receivables control accounts	43180		-	-
8	State Govt Cesses/ levies in Property Taxes - Co	43191		-	-
9	State Govt Cesses/ levies in Water Taxes - Contr	43192		-	-
10	State Govt Cesses/ levies in Other Taxes - Contr	43199		-	-
Total				40,376,907.00	37,146,947.00
SCHEDULE - O-1: ACCUM. PROVISIONS AGAINST DEBTORS (Receivables) - 432					
1	Provisions for outstanding Property Tax	43210	46	2,543,528.25	2,517,848.75
2	Provision for outstanding Water Tax	43211	47	4,503,890.50	4,184,509.00
3	Provision for outstanding Other Tax	43212	48	2,433,433.00	1,891,970.00
4	Provision for outstanding Cess	43220		-	-
5	Provision for outstanding Fees & User Charges	43230		-	-
6	Provision for outstanding other receivable	43240		-	-
7	State Govt Cesses/ levies in Property Taxes - Provisi	43291		-	-
8	State Govt Cesses/ levies in Water Taxes - Provision	43292		-	-
9	State Govt Cesses/ levies in Other Taxes - Provision	43299		-	-
Total				9,480,851.75	8,594,327.75
SCHEDULE - P : Pre-paid Expenses - 440					
1	Establishment	44010		-	-
2	Administration	44020	49	29,455.00	19,063.00
3	Operations & Maintenance	44030		-	-
Total				29,455.00	19,063.00
SCHEDULE - Q : CASH & BANK BALANCES - 450					
1	Cash	45010	50	438,363.00	385,884.00
Balance with Bank - Municipal Fund					
2	Nationalized Banks	45021		-	-
3	Other Scheduled Banks	45022		-	-
4	Scheduled Cooperative Banks	45023		-	-
5	Post Office	45024		-	-
Balance with Bank - Special Funds					
6	Nationalized Banks	45041		-	-
7	Other Scheduled Banks	45042		-	-
8	Scheduled Co-operative Banks	45043		-	-
9	Post Office *	45044		-	-
Balance with Bank - Grant Funds					
10	Nationalized Banks	45061	51	13,870,870.83	6,265,294.29
11	Other Scheduled Banks	45062		-	-
12	Scheduled Cooperative Banks	45063		-	-
13	Post Office	45064		-	-
Total				14,309,233.83	6,651,178.29

For, Patel & Mehta
Chartered Accountants


Lead Manager.
(CA Robin Patel)
(FRN-125480W)
Mem.No.- 116802
Date :03/10/2020
Place :Karansad

For, BORIIVI NAGARPALIKA



Accountant
(Dineshbhai Parmar)



Sr. No.	Minor Head Description	Minor Code	Grping SI No	Amount Rs.	
				2018-19	2017-18
SCHEDULE - R : LOANS, ADVANCES & DEPOSITS - 460					
1	Loans & Advances to Employees	46010	52	334,803.00	350,950.00
2	Employees Provident Fund Loans	46020		-	-
3	Loans to Others	46030		-	-
4	Advance to Suppliers and contractors	46040		-	-
5	Advance to others	46050		-	-
6	Deposits with external Agencies	46060		-	-
7	Other current assets	46080		-	-
Total				334,803.00	350,950.00
SCHEDULE - R-1 : Accumulated Provisions against Loans, Advances & Deposits - 461					
1	Loans to Other	46110		-	-
2	Advances	46120		-	-
3	Deposits	46130		-	-
Total				-	-
SCHEDULE - S- : Other Assets - 470					
1	Deposit Works Expenditure	47010		-	-
2	Inter Unit Accounts	47020		-	-
3	Interest Control Payable	47030		-	-
Total				-	-
SCHEDULE - T : Miscellaneous Expenditure to be written off - 480					
1	Loan Issue Expenses	48010		-	-
2	Discount on Issue of loans	48020		-	-
3	Others	48030		-	-
Total				-	-

The Groupings referred to above from an integral part of the schedules to the Balance Sheet.

For, Patel & Mehta
Chartered Accountants


Lead Manager,
(CA Roshan Patel)
(FRN-125480W)
Mem.No. - 116802
Date : 03/10/2020
Place : Karamsad

For, BORIAVI NAGARPALIKA


Accountant
(Dineshbhai Patmar)


Chief Officer
(J.S. Patel)



Fixed assets Block forming part of Financial Statements as at 31st March, 2019

Sr No	Description of assets	Rate of Depreciation	Account Code	As at 31/03/2018		Gross Block		As at 31/03/2019		Depreciation		Net Block	
				As at 31/03/2018	As at 31/03/2018	As at 31/03/2019	As at 31/03/2019	For the Year	For the Year	As at 31/03/2019	As at 31/03/2019		
1	Land	0	41010	0	0	0	0	0	0	0	0	0	0
1	Open Plots		4101003	1	1	1	1	1	1	1	1	1	1
2	Gardens		4101005	2,081,377	2,081,377	2,081,377	2,081,377	2,081,377	2,081,377	2,081,377	2,081,377	2,081,377	2,081,377
	Land		41010	2,081,378	2,081,378	2,081,378	2,081,378	2,081,378	2,081,378	2,081,378	2,081,378	2,081,378	2,081,378
	Office buildings & Quarters		4102001	768,340	768,340	768,340	768,340	768,340	768,340	768,340	768,340	768,340	768,340
1	Office Buildings	10%	4102001	768,340	768,340	768,340	768,340	768,340	768,340	768,340	768,340	768,340	768,340
2	Office buildings & Quarters	10%	4102002	1	1	1	1	1	1	1	1	1	1
	Buildings		41020	768,341	768,341	768,341	768,341	768,341	768,341	768,341	768,341	768,341	768,341
	Civic amenities & Service Centers		41021	1	1	1	1	1	1	1	1	1	1
1	Buildings-community hall/ auditorium	10%	4102101	1	1	1	1	1	1	1	1	1	1
2	Building - Quarter	10%	4102102	1	1	1	1	1	1	1	1	1	1
3	Pay & Use Toilet Blocks	10%	4102104	2,620,000	2,620,000	2,620,000	2,620,000	2,620,000	2,620,000	2,620,000	2,620,000	2,620,000	2,620,000
4	Educational Buildings	10%	4102105	2,109,985	2,109,985	2,109,985	2,109,985	2,109,985	2,109,985	2,109,985	2,109,985	2,109,985	2,109,985
5	Crematorium Buildings	10%	4102106	357,153	357,153	357,153	357,153	357,153	357,153	357,153	357,153	357,153	357,153
6	Civic Centers	10%	4102109	338,700	338,700	338,700	338,700	338,700	338,700	338,700	338,700	338,700	338,700
	Civic amenities & Service Centers		41021	5,889,840	5,889,840	5,889,840	5,889,840	5,889,840	5,889,840	5,889,840	5,889,840	5,889,840	5,889,840
	Commercial Buildings		41022	1	1	1	1	1	1	1	1	1	1
1	Building - Markets	10%	4102201	3,200,155	3,200,155	3,200,155	3,200,155	3,200,155	3,200,155	3,200,155	3,200,155	3,200,155	3,200,155
2	Buildings-shopping center & shop	10%	4102202	4,404,920	4,404,920	4,404,920	4,404,920	4,404,920	4,404,920	4,404,920	4,404,920	4,404,920	4,404,920
	Commercial Buildings		41022	7,605,075	7,605,075	7,605,075	7,605,075	7,605,075	7,605,075	7,605,075	7,605,075	7,605,075	7,605,075
	work shop & station		41023	1	1	1	1	1	1	1	1	1	1
	waterworks buildings		4102303	1	1	1	1	1	1	1	1	1	1
1	OHT chandra nagar	10%	410230301	1	1	1	1	1	1	1	1	1	1
2	OHT Jivapara	10%	410230302	1	1	1	1	1	1	1	1	1	1
3	OHT nardania chara	10%	410230303	1	1	1	1	1	1	1	1	1	1
4	OHT lollipara	10%	410230304	1	1	1	1	1	1	1	1	1	1
5	Water Tankers	15%	410230305	181,975	181,975	181,975	181,975	181,975	181,975	181,975	181,975	181,975	181,975
6	OHT ambajpur	10%	410230306	1	1	1	1	1	1	1	1	1	1
7	OHT azad chovk	10%	410230307	1	1	1	1	1	1	1	1	1	1
8	LABOUR C B	10%	410230308	1	1	1	1	1	1	1	1	1	1
9	LABOUR C B	10%	410230309	500	500	500	500	500	500	500	500	500	500
10	waterworks buildings pumproom	10%	410230310	1,885,760	1,885,760	1,885,760	1,885,760	1,885,760	1,885,760	1,885,760	1,885,760	1,885,760	1,885,760
11	waterworks buildings-compound	10%	410230311	255,959	255,959	255,959	255,959	255,959	255,959	255,959	255,959	255,959	255,959
12	waterworks buildings	10%	410230312	48,676,292	48,676,292	48,676,292	48,676,292	48,676,292	48,676,292	48,676,292	48,676,292	48,676,292	48,676,292
13	waterworks pumping center	10%	4102351	83,115	83,115	83,115	83,115	83,115	83,115	83,115	83,115	83,115	83,115
	waterworks buildings		41024	51,275,608	51,275,608	51,275,608	51,275,608	51,275,608	51,275,608	51,275,608	51,275,608	51,275,608	51,275,608



Patel & Mehta
Chartered Accountants
20, Road, 1st floor
Off. No. 118862
Date: 02/10/2019
Place: Unnao



B.S. Bhatta
Nagarpalika
31/03/2019
31/03/2019
31/03/2019

Sl. No.	Description of assets	Rate of deprec. in %	Gross Block				Depreciation				Net Block			
			As at 31-03-2018	Addition during the year	Dedu. during the year	As at 31-03-2019	Upto 31-03-2019	For the year 2018-19	Upto 31-03-2019	As at 31-03-2019	As at 31-03-2018			
			1	2	3	4	5	6	7	8	9	10	11	12
1	Black Topped Roads	10%	1,785,388	65807	-	2,441,195	187,176	569,435	1,871,761	756,611	1,684,584	1,215,953		
2	Other Roads	10%	7,350,878	1,350,222	3,761,663	12,442,863	905,409	1,507,948	2,413,352	2,413,352	10,029,511	5,822,955		
a	Asi-Halt road	10%	-	-	-	-	-	-	-	-	-	-	-	-
b	c-c road	10%	-	-	-	-	-	-	-	-	-	-	-	-
c	300mm rec.	10%	-	-	-	-	-	-	-	-	-	-	-	-
d	100mm rec.	10%	-	-	-	-	-	-	-	-	-	-	-	-
e	75mm rec.	10%	-	-	-	-	-	-	-	-	-	-	-	-
f	Ex. culverts, sewerway, subway, etc.	10%	-	-	-	-	-	-	-	-	-	-	-	-
g	Roads	10%	21,314,328	-	-	21,314,328	1,768,955	3,628,776	3,628,776	3,997,731	15,920,597	17,689,552		
	Roads & Bridges		30,834,605	2,086,135	3,761,663	36,202,392	2,861,352	5,706,164	5,706,164	6,567,695	27,639,697	23,729,415		
	Sewerage and Drainage		41031	-	-	-	-	-	-	-	-	-	-	-
1	Drainage-underground Drain system	10%	13,950,000	-	609,965	14,559,965	1,041,508	3,839,850	3,839,850	4,881,358	9,678,507	10,110,150		
2	Drainage-open Drains	10%	41032	-	1,568,892	1,568,892	78,495	4113,02	4113,02	78,495	1,491,397	1,491,397		
	Waterways		41031	-	2,179,757	16,129,757	-	3,839,850	3,839,850	4,881,358	9,678,507	10,110,150		
1	Bore wells	10%	4103201	-	-	-	-	-	-	-	-	-	-	-
a	200mm boerom Jivapura	10%	410320101	1	-	1	-	-	-	-	-	-	-	-
b	200mm boerom handania chara	10%	410320102	1	-	1	-	-	-	-	-	-	-	-
c	200mm boerom lahjapura	10%	410320103	1	-	1	-	-	-	-	-	-	-	-
d	150mm boerom umbajapura	10%	410320104	1	-	1	-	-	-	-	-	-	-	-
e	300mm boerom azad chowk	10%	410320105	1	-	1	-	-	-	-	-	-	-	-
f	200mm boerom gan tal	10%	410320106	1	-	1	-	-	-	-	-	-	-	-
g	200mm boerom chandna nagar	10%	410320107	1	-	1	-	-	-	-	-	-	-	-
h	waterway - new bore well	10%	410320108	3,040,029	94,128	994,147	-	4,150,400	4,150,400	248,663	1,414,317	2,736,087	1,894,375	
2	Waterway - Open wells	10%	4103202	197,156	-	197,156	-	4113251	4113251	67,803	12,955	80,738		
3	Waterway - Reservoirs	10%	4103203	489,459	-	489,459	-	4113252	4113252	255,352	45,640	300,992	635,050	234,107
4	Pipe Lines	10%	4103204	-	-	-	-	-	-	-	-	-	-	-
a	3" dia pvc pipe	10%	410320401	1	-	1	-	-	-	-	-	-	-	-
b	3" rec pipe	10%	410320402	1	-	1	-	-	-	-	-	-	-	-
c	6" rec pipe	10%	410320403	1	-	1	-	-	-	-	-	-	-	-
d	4" dia pvc pipe	10%	410320404	1	-	1	-	-	-	-	-	-	-	-
e	waterway pipe line	10%	410320405	8,234,298	440,292	17,530	-	2,740,509	2,740,509	602,133	3,342,642	5,506,448	5,493,739	7,622,292
	Waterways		41032	11,980,953	594,320	1,615,330	-	4,229,318	4,229,318	909,472	51,08,650	6,375,605		



For: BUREAU INCHARGE

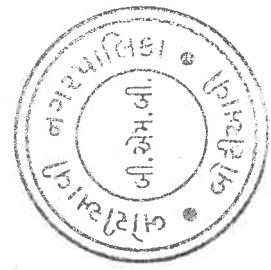
Accountant
Bishubhava Paranj

For: Patel & Mehta
Chartered Accountants



(CA Bhanu Prasad)
(PRG-L2 (RGM))
Mem No - 110892
Date: 02/10/2020
Place: Anand

Sr No	Description of assets	Rate of Depreciation	As at 31-03-2018		Addition during the year		As at 31-03-2019		Depreciation		As at 31-03-2019		As at 31-03-2018	
			Account Code	As at 31-03-2018	As at 31-03-2018	As at 31-03-2019	For the year	As at 31-03-2019	For the year	As at 31-03-2019	As at 31-03-2018			
a	Light pole	10%	410330401	1	-	-	0	0	0	0	0	0	1	1
b	Cable	10%	410330402	1	-	-	0	0	0	0	0	0	1	1
c	Tower laner	10%	410330403	189,000	-	-	189,000	189,000	2,998	162,019	26,981	29,979	29,979	29,979
d	L.C	10%	410330404	1	-	-	0	0	0	0	0	0	1	1
e	Public Lighting	10%	410330405	30,313	-	-	30,313	27,999	231	28,230	2,088	2,514	2,514	2,514
	Public Lighting		41033	219,316	-	-	219,316	187,020	3,220	190,259	29,066	32,296	32,296	32,296
	Plant & Machinery		41040	-	-	-	16,360	4,540	1,775	6,313	10,047	11,820	11,820	11,820
1	Waterworks Plant & Machinery	15%	4104001	26,560	-	-	16,360	4,540	1,775	6,313	10,047	11,820	11,820	11,820
a	Handpump/ Dumper/ Rounds	15%	410400101	1	-	-	1	1	0	0	0	1	1	1
b	Waterwork machinery	15%	410400102	5,749,572	-	-	5,749,572	1,028,653	708,138	1,726,791	4,012,781	4,720,919	4,720,919	4,720,919
c	Submersible Pump	15%	410400103	39,698	-	-	19,698	16,401	495	16,896	2,802	3,297	3,297	3,297
d	water works cloin dozers	15%	410400104	511,250	-	-	511,250	314,416	29,525	343,941	167,209	196,834	196,834	196,834
2	Road rollers	15%	4104003	1,669,742	-	-	1,669,742	863,497	120,957	984,434	685,308	806,245	806,245	806,245
3	Blow/Logging machine	15%	4104009	56,900	-	-	56,900	33,547	3,503	37,050	19,850	23,353	23,353	23,353
4	plants & machinery other	15%	4104012	280,484	-	-	280,484	111,524	25,337	136,911	143,574	168,910	168,910	168,910
	Plant & Machinery		41040	8,303,007	-	-	8,303,007	2,372,623	889,707	3,262,335	5,040,673	5,930,379	5,930,379	5,930,379
	Vehicles		41050	-	-	-	-	-	-	-	-	-	-	-
1	Vehicle	15%	4105007	-	-	-	-	-	-	-	-	-	-	-
A	Tractors from govt	15%	410500701	2	-	-	2	2	0	0	0	2	2	2
B	Tractors no-2	15%	410500702	1,514,871	-	-	1,514,871	269,711	186,774	456,485	1,088,386	1,245,160	1,245,160	1,245,160
C	Tailors no-2	15%	410500703	136,000	365,000	-	501,000	117,735	57,481	175,274	325,728	18,207	18,207	18,207
D	containers	15%	410500704	201,600	-	-	201,600	169,565	4,806	174,369	27,231	32,037	32,037	32,037
E	concretes carriers	15%	410500705	75,000	-	-	75,000	54,544	3,065	57,629	17,371	20,436	20,436	20,436
F	vertical borrow	15%	410500706	39,200	-	-	39,200	16,149	458	16,607	2,968	3,051	3,051	3,051
G	Hindustan tractors	15%	410500709	508,000	-	-	508,000	465,269	6,410	471,679	36,321	42,751	42,751	42,751
H	Ambulance	15%	410500708	1,125,000	-	-	1,125,000	169,346	143,945	313,293	815,691	959,636	959,636	959,636
2	Hydroelec Elev. Lifting	15%	4105051	1,125,000	-	-	1,125,000	240,469	132,680	373,149	751,851	884,531	884,531	884,531
	Vehicles		41050	4,708,657	365,000	-	5,073,657	1,502,866	535,619	2,038,485	3,005,172	3,206,791	3,206,791	3,206,791

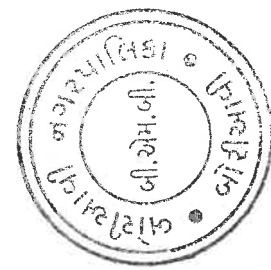


Patil, B.G. Mehta
Chartered Accountants

Patil, B.G. Mehta
Chartered Accountants
(C.A. Firm in Part)
(Firm No. 116904)
Mumbai - 400002
Date: 03/11/2020
Place: Mumbai



Sr No	Description of assets	Rate of Depreciation %	30/06/19		Gross Block		Additions during the year		Trade		As at 31-03-2019		Depreciation		As at 31-03-2019		Net Block	
			Account Code	As at 1.04.2019	As at 30/06/19	> 180 Days	< 180 Days	Disposal	As at 31-03-2019	For the year	For the year	As at 31-03-2019	As at 31-03-2019	As at 31-03-2019	As at 31-03-2019	As at 31-03-2019	As at 31-03-2019	As at 31-03-2019
1	Air Conditioner & Air Cooler	10%	410602	227,250	179,970	6	179,970	-	-	-	41060105	70,648	30,558	108,901	347,919	209,407		
2	Fax	10%	410603	35,500	-	-	-	-	-	-	41600101	23,925	1,159	25,074	10,427	11,585		
3	Perox. Machine	10%	410604	52,500	-	-	-	-	-	-	41600105	7,615	4,489	12,102	40,998	44,887		
4	Telephone & Communication Equipment	10%	410606	34,400	-	-	-	-	-	-	41600102	19,841	1,441	21,482	12,668	14,108		
5	Generators & inverters	10%	410610	90,500	-	-	-	-	-	-	41600104	42,405	4,810	47,215	48,286	48,095		
6	Office & Other Equipment		410681	490,153	179,976	7	179,976	-	-	-	41600101	104,577	50,596	215,422	484,998	359,587		
Computers			41064	-	-	-	-	-	-	-	-	-	-	-	-	-		
1	Computers	40%	4106101	874,920	94,798	20,485	20,485	-	-	-	4116101	747,135	130,923	878,076	301,127	127,767		
2	Printers	40%	4106102	41,000	-	-	-	-	-	-	4116101	39,426	630	40,056	-	1,574		
3	Computer - C Camera	40%	4106105	35,586	-	-	-	19,632	-	-	4116101	29,441	6,304	35,745	-	5,945		
4	Computers		41061	451,346	94,798	22,917	22,917	-	-	-	41600101	816,020	137,857	953,877	401,127	1,52,886		
Other Equipment :			41062	-	-	-	-	-	-	-	-	-	-	-	-	-		
1	Other equipment	10%	4106209	216,500	18,290	1	18,290	-	-	-	41160001	102,582	13,251	115,843	119,347	114,318		
2	Other equipment containers	10%	4106210	1	-	-	-	-	-	-	41160001	102,582	13,251	115,843	119,347	114,318		
Other Equipment :			41062	216,501	18,290	1	18,290	-	-	-	-	-	-	-	-	-		
Furniture, Fixtures, Fittings and Electrical Appliances			41070	-	-	-	-	-	-	-	-	-	-	-	-	-		
1	Cabinets	10%	4107001	4,519	-	-	-	-	-	-	411700101	3,243	128	3,371	1,148	1,276		
2	Chairs	10%	4107002	30,200	-	-	-	-	-	-	411700102	15,856	456	16,092	4,108	4,564		
3	Chairs	10%	4107004	388,566	-	-	-	-	-	-	411700103	45,498	34,507	79,805	308,761	343,066		
4	Furniture - Fixtures	10%	4107005	309,150	11,125	-	11,125	-	-	-	411700108	78,648	34,359	113,047	309,228	230,462		
5	Fans	10%	4107009	30,500	-	-	-	-	-	-	411700104	7,742	276	8,018	2,482	2,758		
6	Electrical fitting	10%	4107010	-	11,125	-	11,125	-	-	-	411700111	-	1,113	1,113	1,081	-		
a	Stool	10%	410700301	4,150	-	-	-	-	-	-	411700105	2,940	121	3,061	1,099	1,210		
b	computer table	10%	410700302	1,850	-	-	-	-	-	-	411700106	1,474	98	1,512	938	376		
c	akati roomtable	10%	410700303	5,000	-	-	-	-	-	-	411700107	3,980	102	4,082	918	1,020		
d	benches	10%	410700304	1,200	-	-	-	-	-	-	411700109	849	35	884	316	351		
e	Tables	10%	410700305	36,400	-	-	-	-	-	-	411700110	26,812	1,159	27,971	10,429	11,588		
f	Other equipments	10%	410700306	29,550	-	-	-	-	-	-	411700108	17,199	1,241	18,980	11,170	12,411		
Fixtures, Fittings and Electrical Appliances			41070	813,085	124,250	-	124,250	-	-	-	411700108	204,901	78,333	277,334	601,001	609,084		
Other fixed assets			4108004	-	410,585	410,640	410,640	-	-	-	4118001	-	61,591	61,591	759,635	-		
TOTAL				139,690,227	3,733,454	9,196,907	14	15,122,106	-	-	4118001	41,379,400	10,485,214	53,244,102	98,221,439	97,183,164		



For: Patel & Mehta Anand
Chartered Accountants
6/3, Bhopal Road
1st Floor, 1st Floor
Bhopal - 466001
Date: 21/07/2020
Place: Bhopal

For: Patel & Mehta Anand
Chartered Accountants
6/3, Bhopal Road
1st Floor, 1st Floor
Bhopal - 466001
Date: 21/07/2020
Place: Bhopal



Schedule U: Notes to the Accounts and Accounting Policies

1 Significant Accounting Policies

Important accounting policies to be followed by the municipality in respect of accounting for its transactions and in the preparation and presentation of the Financial Statements are prescribed in the National Municipal Accounts Manual (NMAM) & Draft Gujarat Municipal Accounting Manual (GMAM). All the policies are disclosed below as per NMAM & GMAM even though transactions pertaining to one or several prescribed accounting principles & policies might not have taken place during the year at the municipality during its regular course of activity. Where any of the accounting principles adopted by the municipality while preparing its financial statements are not in conformity with principles prescribed in the NMAM & GMAM and the nature of deviation from the accounting principles is material, the particulars of the deviation are disclosed by way of notes to accounts.

1.1 Basis of Accounting

The financial statements are prepared on going concern and under historical cost basis under accrual basis of accounting, unless stated otherwise. The method of accounting is the double entry accounting system.

1.2 Recognition of Revenue

I Revenue

- a. Property and other taxes (Particularly Property Tax, Water Tax, Electricity Tax & Sanitation Tax) are recognized in the period in which they become due and demand is ascertainable.
- b. Revenues in respect of Profession Tax on Organizations / entities are accrued in the year to which it pertains and when demands are raised.
- c. Advertisement taxes are accrued based on Demand or the contract.
- d. Revenue in respect of Trade License Fees is accrued in the year to which it pertains and when Demands are raised.
- e. Assigned revenues like Entertainment Tax, Duty / Surcharged on transfer of Immovable properties are accounted during the year only upon actual receipt. However, at year-end, they are accrued if sanction order (or proceedings) is passed and the amount is ascertained.
- f. Revenue in respect of Rent from civic amenities is accrued based on terms of Agreement

For, Patel & Mehta
Chartered Accountants
(FRN-125480W)

Lead Manager:
(CA Roshin Patel)
(FRN-1254801V)
Mem.No.- 116802



For, BORIAVINAGARPALIKA

Accountant
(Dineshchhal Parmar)




- g. Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations, is recognized on actual receipt.

II Provision against receivables:

- a. Prudential norms are applied based on type of income and age of receivable. Based on the policy on provisioning, incomes that have been accrued and are doubtful of recovery are provided for.
- b. For any demand that is outstanding beyond 2 years, provision to be made in the demand based on the following provisioning norms:
- Outstanding for more than 2 years but not exceeding 3 years: 25 per cent
 - Outstanding for more than 3 years but not exceeding 4 years: 50 per cent (Additional 25 per cent)
 - Outstanding for more than 4 years but not exceeding 5 years: 75 per cent (Additional 25 per cent)
 - Outstanding for more than 5 years : 100 per cent (Additional 25 per cent).
- c. Any additional provision for demand outstanding (net on overall basis) that has to be made during the year is to be recognized as an expenditure for the current year and any excess provision written back during the year is to be recognized as the municipality's 'other income' for the current year.
- d. Refund and remissions of taxes for the current year are to be adjusted against the income; if they pertain to previous years, they are to be treated as prior period items.
- e. Write-offs of taxes are to be adjusted against the provisions made.
- f. Any subsequent collection or recovery of receivables for property taxes that were already written off shall be recognized as a 'prior period income'.
- g. Demands raised with retrospective effect will be treated as prior period income to the extent that they pertain to earlier years.

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(FRN-125480W)


Lead Manager.
(CA Roopin Patel)
(FRN-125480W)
Mem.No.- 116802



For, BORIIVI NAGARPALIKA


Accountant
(Dineshbhai Parmar)



1.3 Recognition of Expenditure

- a. Expenses on Salaries, bonus and other allowances are recognized as and when they are due for payment
- b. All revenue expenditures are treated as expenditures in the period in which they are incurred.
- c. In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.
- d. Provisions for expenses are made at year-end for all bills received up to a cut off Date 31/5/2018.

1.4 Fixed Assets

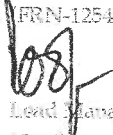
I Recognition

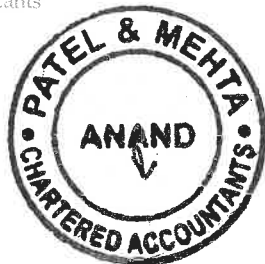
- a. All Fixed assets are carried at the cost less accumulated depreciation. The cost of fixed assets include cost incurred / money spent in acquiring or installing or constructing the fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirectly expenses incurred up to that date.
- b. All assets costing less than Rs.5000/- is expensed / charged to income & Expenditure Account in the year of purchase.
- c. Any fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Rs. 1/-

II Depreciation

- d. Depreciation is provided on Written down Value as per rates prescribed in Income Tax Act, 1961.

For, Patel & Mehta
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(FRN-125480W)


Lead Manager
(CA Roshin Patel)
(FRN-125480W)
Mem.No.- 116802



For, BORI VIL NAGARPALIKA


Accountant
(Dineshbhai Parmar)



III Revaluation of Fixed Assets:

- e. Revaluation of fixed assets is undertaken either at the time of issue of municipal bonds or when commercial development / lease of proportion are made.
- f. Increase in net book value arising on revaluation is credited to 'Revaluation Reserve Account'. Decrease in net book value is charged to Income and Expenditure account.
- g. Revaluation reserve is amortized by equivalent amount of depreciation charged on the revalued portion of the cost of the fixed assets.

1.5 Borrowing cost

Borrowing cost is recognized as revenue expenditure on accrual basis except in the case of acquisition of fixed assets.

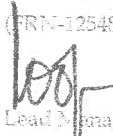
1.6 Inventories

Raw materials /Consumables and Spares/Service materials are to be valued at cost based on first-in-first-out method.

1.7 Grants

- a. General Grants, which are of revenue nature, are recognized as income on actual receipt.
- b. Grants, which are re-imburement of specific revenue expenditure, are recognized as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

For, Patel & Mehta
Chartered Accountants
(FRN-125480W)


Lead Manager.
(CA Anupin Patel)
(FRN-125480W)
Mem No.- 116802



For, BORIAVI NAGARPALIKA


Accountant
(Dineshbhai Parmar)



- c. Grant received towards capital expenditure is treated as a liability till construction/acquisition of fixed asset, the grant corresponding to the value of the asset so constructed/acquired is treated as a capital receipt and transferred to capital contribution.

1.8 Employee benefits

- a. Separate Funds are to be formed for meeting the pension and other retirement benefits including Gratuity and Leave encashment.
- b. Contribution towards Pension and other retirement benefit are recognized as and when it is due.

1.9 Investments

- a. All investments are initially recognized at Cost. The cost of investment shall include cost incurred in acquiring the investment and other incidental expenses incurred for its acquisition.
- b. Long-term investments are carried at their cost or market value (if quoted) whichever is lower.
- c. Short-term investments are carried at their cost or market value (if quoted) whichever is lower.

For Patel & Mehta
Chartered Accountants



C.A. Roupin Patel
(Project Leader)
Date: 03/10/202
Place : Boriavi



For Boriavi Nagarpalika



Accountant
Dinesh Parmar



Chief Officer
J.S.PATEL



2 Notes to the Accounts for the FY.18-19.

2.1 Background

As a part of parallel run for accrual based double entry accounting system under Gujarat Municipal Accounting Reform Project (GMARP) the available accounting data for F.Y. 2018-19 was entered into customized TALLY 7.2 software. The Financial Statements presented herewith are the outcomes of this Parallel Run. The quality and reliability of the financial statements presented herewith are dependent upon and subject to the quality and reliability of available accounting input supplied by the municipality to the parallel run.

2.2 Use of Estimates:

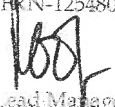
The preparation of financial statements in conformity with generally accepted accounting principles, guideline of NMAM & draft accounting guidelines as per GMAM requires municipality to make estimates and assumptions that affect the reported balances of assets and liabilities and also disclosures relating to contingent liabilities as at the date of financial statements and reported such estimates relied upon includes provisions on Tax Receivables, useful lives of fixed assets etc. Differences between the actual result and estimates are recognized in the period in which the results are known / materialized.

2.3 Provision against Receivable

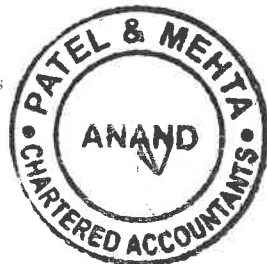
As it is very difficult for us to follow the provisioning norms stated at Para 2.2 above & as the Nagarpalika has computerized the particulars of Tax work but not able to generate aging of the receivable and also as no detailed bifurcation as required is available with the Nagarpalika. And in absence of necessary details regarding age break up of tax receivables, municipality is not able to make provision thereon as per norms stated in draft GMAM. Instead norms mentioned the provision has been made @25 % of total tax receivable as on 31/03/2019.

During the course account we have verified the copy of receipt book and the same is accounted in the cash book. It is possible that if any receipt book not provided or not accounted in the cash book the same is not considered during the year. We have accounted the data base on the source document provided to us during the period of accounting. If the same is change after our accounting we are not responsible for the same.

For, Patel & Mehta
Chartered Accountants
(FKN-125480W)

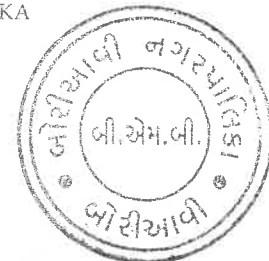

Lead Manager.
(CA Roshin Patel)

(FKN-125480W) Mem.No.- 116802



For, BORIAVI NAGARPALIKA


Accountant
(Dineshbhai Parmar)



2.4 Recognition of Revenue:

2.4.1 Revenue in Respect of Taxes - Professional tax:

In case of Professional Tax on Organizations / entities, as demand is not raised in regular course of operations, in respect of Professional tax same is recognized on actual receipt basis.

2.4.2 Revenue in respect of Trade License Fees:

In case of revenue in respect of Trade License fees as demand is not raised in regular course of operations, same is recognized on actual receipt basis.

2.4.3 Revenue in respect of Rent from properties:

In case of revenue in respect of Rent from Properties as demand is not raised in regular course of operations, same is recognized on actual receipt basis.

2.4.4 Provision against receivable:

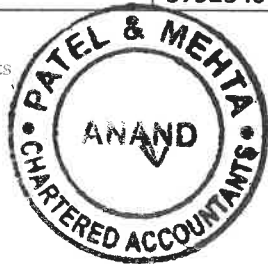
In case In case of provision, Nagarpalika is not maintaining records regarding age wise break of receivable so it is not possible to make provision ageing wise. So, the provision made @25% on the balance as on 31.03.2018. Table for the same is as follow:

Sr.	Particulars of Tax Receivable	Debtors as on 31.03.2018	Accumulated Provision @ 25% on outstanding balance as on 31.03.19	Provision for the year
1	Property Tax	10174113.00	25679.50	2543528.25
2	General Water Tax	3136761.00	72095.75	784190.25
3	Special Water Tax	14878801.00	247285.75	3719700.25
4	Sanitation Tax	2775388.00	54961.25	693847.00
5	Safai Upkar	1196116.00	87805.25	299029.00
6	Electricity Tax	4822884.00	163860.50	1205721.00
7	Sewerage Tax	939344.00	234836.00	234836.00
	Total	37923407.00	886524.00	9480851.75

For, Patel & Mehta
Chartered Accountants
(FRN-125480W)

Lead Manager.
(CA Reepin Patel)

(FRN-125480W) Mem.No.- 116802



For, BORIAVI NAGARPALIKA

Accountant
(Dineshbhai Parmar)

2.5 Depreciation on Fixed Assets

2.5.1 Rates

In absence of any prescribed rate, manner and method of depreciation on fixed assets in draft GMAM, rates, manner and method of depreciation has been adopted as per the Indian Income Tax Act, 1961. In case of Fixed Assets created out of grant fund or transferred from WIP to respective Fixed Assets, depreciation is calculated on the concept of " PUT TO USE " basis & where exact details are not available for the 180 days.

2.5.2 Fully depreciated assets

Assets which have been fully depreciated but still in active use by the municipality are disclosed in financial statements at gross value along with accumulated depreciation thereon. Such assets are written off only when formally recognized as an item of scrap due to its retirement from active use by the municipality.

2.5.3 Accounting Treatment & Disclosure thereof

Depreciation provided during the year on fixed assets are credited to accumulated depreciation account and the balance whereof are carried over to next year.

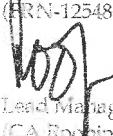
2.6 Inventories

Inventories consist of different types of stores and spares consumed by the different departments of municipality for providing various types of services viz. Water, Sanitation, Health, Public Transportation, Street Lighting etc. Generally most of the purchases are need based and are directly expensed to revenue accounts. Hence the Inventory is showing NIL balance during the year.

2.7 Employee Benefits

Gratuity and liability for bonus accrued for the year has not been provided. The same is considered on payment basis. Contribution to provident fund, leave encashment & gratuity fund is recognized as expense as and when incurred.

For, Patel & Mehta
Chartered Accountants
(FRN-125480W)


Lead Manager.
(CA Robin Patel)

(FRN-125480W) Mem.No.- 116802



For, BORIAVINAGARPALIKA


Accountant
(Dineshbhai Parmar)

2.8 Treatment of Grants

2.8.1 Opening Balances of Grants

Opening balances of grants have been taken from the closing balances of accounts for the year ended on **31.03.2019**.

2.8.2 Additions/deductions during the year

Grant received from government agencies are credited directly to respective Grant fund liability account and expenditure incurred there from is debited to respective expenditure control account "expenditure against grant".

At the year end, accumulated balance in the control account is transferred to individual Assets /capital work in progress/specific revenue expenditure accounts as the case may be.

Whereas, amount equal to capital expenditure incurred during the year, out of grants are transferred to capital contribution from grant liability. Whereas funds equal to revenue expenditure incurred out of grants are transferred to revenue grants from grant liability.

In several cases where any revenue expense incurred by municipality in regular course of activity is met by revenue grant fund the expenditure is directly charged to concerned expenditure account instead of first charging it to expenditure control account and then transferring it to revenue.

2.8.3 Interest on grant funds

Interest received on fixed deposit/saving/term bank account maintained for specific grant wise funds are directly credited to respective grant fund accounts in terms of the accounting policy. While in case of interest received on the grant fund which credited to the own fund accounts are credited to the respective bank accounts.

For, Patel & Mehta
Chartered Accountants
(FRN-125480W)

Lead Manager
(CA Ropin Patel)

(FRN-125480W) Mem.No.- 116802



For, BORIAVI NAGARPALIKA

Accountant

(Dineshbhai Parmar)



2.9 Interest on Bank FDR

Interest earned on bank deposits made out of surplus; out of own fund as well as of grant funds is accounted on cash basis as the details of FD are made not available to us for verification.

2.10 Prior Period items

Following entries pertaining to earlier year have been accounted as prior period item in books of accounts:

Sr. No	Account Head	Dr.	Cr.
	-----Nil-----		

2.11 Other Disclosures

2.11.1 (A).The Nagarpalika has not maintained a separate register for the security Deposit, Earnest Money Deposit, Retention Money, Drainage Deposit Water works Deposit, Octroi Deposit, Performance Guarantee, and Security Deposit etc. Further that it has not updated the records of whatever deposits maintained by it. Hence the liability in respect of unclaimed deposits disclosed in the Balance Sheet is only to the extent of availability of information from whatever records available in that respect.

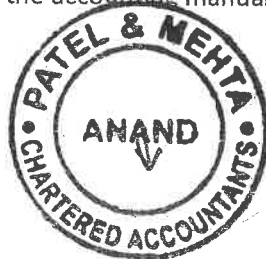
(B).Further that It has not maintained any record of Security or other deposits received in the form of Bank FDR.

2.11.2 Grant Register is not maintained by the Municipality. As the grant funds receipt and payment transactions are not strictly effected through the designated banking account only, individual reconciliation of unutilized grant funds and related bank balance is not practical. In the circumstances, aggregate details is provided at Annexure "Grant Details Part I,II & III". Base on the nature of expenditure we have accounted the grant data in books of accounts . It is possible that Nagarpalika is booking the same expenditure as grant expenditure but without any supporting document we have accounted as per the accounting policy as mentioned in the accounting manual.

For, Patel & Mehta
Chartered Accountants
(FRN-125480W)

Lead Manager.
(CA Roupin Patel)

(FRN-125480W) Mem.No.- 116902



For, BORIAVI NAGARPALIKA

Accountant
(Dineshbhai Parmar)



Details of aggregate balance of unutilized grants as on 31.03.2018 is as under:

	Particulars	Amount (Rs.)	Amount (Rs.)
A.	Aggregate Balance of Unutilized Grants		
B.	Represented by :		14017058
(a)	Aggregate of Balances in Bank:		
i	Savings deposits	10747572.93	
ii	Current deposits		
iii	Fixed Deposits	37955.88	10785527.93
(b)	Aggregate unadjusted advances from grant fund		
C.	Total of B		
D.	Difference (A-C)		3276275.77

Reason for difference:

(1). Excess balance in bank account reflecting balance of own fund. The balances of Debtors, creditors, loans, advances, deposits and bank are subject to confirmation / reconciliation and consequent modifications, if any.

2.11.3 The municipality is yet to undertake a formal exercise to identify the time barred claims with respect to outstanding deposits/credit balance at year end keeping in view special provision under municipal enactments, if any, as well as general law in this regard and cleanup its liability against outstanding deposits to that extent by forfeiting eligible deposits.

2.11.4 Provisions, contingent Liabilities & Contingent Assets Provisions involving a substantial degree of estimation in measurement are recognized when there is present obligation as a result of past events and it is probable that there will be an outflow of resources.

In absence of necessary information or record of security deposits lying with telephone service provider, if any, against telephone connections currently in use by the municipality, as well as security deposits lying with electricity Supply Company against electric connections of the municipality could not be ascertained and consequently not recognized in these financial statements.

For, Patel & Mehta
Chartered Accountants
(FRN-125480W)

Lead Manager.
(CA Rochin Patel)

(FRN-125480W) Mem.No.-116802



For, BORIAVI NAGARPALIKA

Accountant
(Dineshbhai Parmar)



2.11.5 The Nagarpalika has not maintained unpaid/pending bills register. Hence Revenue expenditure incurred during the year but not paid for could not have been included in the Financial Statements. However provision has been made based on the information available from verification of relevant records of subsequent year.

2.11.6 Detail of accounting entries passed in municipal general fund:

Sr No	Participles	Debit	Credit
1	Central Bank-4506101 Round off	0.50	-

2.11.8 Segment Reporting: Municipal operations are by their very nature diverse. As a single entity, municipality involved in multifarious activities – each with a specific purpose, some activities in the nature of business such as services of purpose, some activities in the nature of business such as services of Public Transportation and others as a part of Governmental activity such as services of water, sanitation, street lighting and the like. Therefore, on the basis of single Income & Expenditure Account for the municipal entity as a whole, it is difficult to analyze the way municipal funds are being utilized or expended. However based on the available information, a Statement of Income & Expenditure for all the basic municipal activities as identified and coded under Gujarat Municipal Accounting Reform Project.

2.11.9 Rounding Off: The figures in these financial statements have been rounded off to the nearest rupee.

2.11.10 Provision has been made for the expenditure incurred for the year base on the cash book verification and documentary evidence provided up to the cutoff date 31.05.2019.

2.11.11 Previous year data have been re-grouped and re-arranged where ever necessary.

2.11.12 Regarding the Loan balances outstanding, the balances as per the Municipality are mentioned below.

For, Patel & Mehta
Chartered Accountants
(FRN-125480W)


Lead Manager
(CA Roopin Patel)

(FRN-125480W) Mem.No- 116902



For, BORIIVI NAGARPALIKA


Accountant
(Dineshbhai Parmar)

a) Government Dues payable (35030) Not paid during the year .

Sr No	Name & Account Code	Amount.
1	Marrige Fees (3503002)	7579.00
2	Birth & Death Fees (3503003)	931904.00
3	Other Government Dues (3503005)	642895.00

Loan Reconciliation Statement
As on 31st March -2018

Sr. no.	Specify the name of the Institution from whom the loan is received	Principle amt. of Loan	Total Interest & Principle payable as on 31.3.18	Balance outstanding as per respective Nagar Palika	Difference	Reconciliation Made or not	Reason for non Reconciliation
1	V.N.V.Y	17,36,359.00	156245	1580114.00	NIL	MADE	N.A
2	V.N.V.Y-2	45,00,000.00	0	45,00,000.00	NIL	MADE	N.A
3	NSDP	29,04,826.00	16,138.00	-	NIL	MADE	N.A
4	Election Loan	3,75,835.08	-	3,75,835.08	N.A	No Data Available	N.A
5	Shree Nidhi Loan	4,13,65,000.00	-	4,13,65,000.00	NIL	MADE	N.A


For, Patel & Mehta
Chartered Accountants
(FRN-125480W)


Lead Manager.
(CA Ruopin Patel)

(FRN-125480W) Mem.No.- 116802



For, BORIAVI NAGARPALIKA


Accountant
(Dineshbhai Parmar)




BANK BALANCES:-TALLY & DAY BOOK (31/03/2019)

SR.NO.	Name Of Bank	Balance As per Tally	Balance As per Day Book	Difference & Reco
1	Central Bank - A/C 4643	-	-	-
2	Central Bank Boriyavi - A/C 5504 & 3409	44,745.70	44,745.70	-
3	Central Bank Boriyavi - A/C 5822 & 5815	271.00	271.00	=
4	Central Bank Boriyavi - A/C 7567 & 1962	10,043,384.22	10,043,384.22	-
5	Central Bank Boriyavi - A/C 7828 & 555	561,767.31	561,767.31	-
6	Central Bank Boriyavi - A/C 2207594788	2,229.00	2,229.00	-
7	Central Bank - 6188 & 8667	3,766.00	3,766.00	-
8	Bank of Baroda - A/C No 5033	89,018.00	89,018.00	-
9	Bank of Baroda - A/C No 5193	2,755,502.00	2,755,502.00	-
10	H.D.F.C- A/C No:-40158	2,381.00	2,381.00	-
11	Bank of Baroda - A/C No 9835	1,364.00	1364.00	-
12	SBI Net Banking -1248	366,442.60	366442.60	-
				-
	TOTAL	13,870,870.83	13,504,428.23	

For, Patel & Mehta

Chartered Accountants


C.A. Roopin Patel
FRN No:125480W


M. No. : 116802


Date : .03/10/2020

Place : B



For, BORIAVI NAGARPALIKA


Accountant
Dinesh Parmar


Chief Officer
Narendrta Joshi



BORIAVI NAGARPALIKA - (2018-19)

Cash Flow Summary

In Condensed Format

1-Apr-2018 to 31-Mar-2019

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Inflow	1-Apr-2018 to 31-Mar-2019	Outflow	1-Apr-2018 to 31-Mar-2019
110 (Tax Revenue (110))	91,620.00	210 (Establishment Expenses (210))	18,00,080.00
120 (Assigned Revenues & Compensations (120))	21,76,779.00	220 (Administrative Expenses (220))	16,80,300.00
320 (Grants, Contribution for Specific Purposes (320))	4,67,06,515.00	320 (Grants, Contribution for Specific Purposes (320))	30,74,620.00
130 (Rental Income From Municipal Properties (130))	3,86,334.00	230 (Operations & Maintenance (230))	72,11,216.00
140 (Fees & User Charges (140))	13,49,007.00	240 (Interest & Finance Charges (240))	1,07,210.96
150 (Sale & Hire Charges (150))	23,805.00	250 (Program Expenses (250))	5,18,372.00
340 (Deposits Received (340))	8,59,934.00	340 (Deposits Received (340))	4,93,269.00
160 (Revenue Grants, Contribution and Subsidies (160))	16,53,825.00	260 (Revenue Grants, Contribution and Subsidies (260))	4,65,135.00
171 (Interest Earned (171))	1,27,263.00	350 (Other Liabilities (350))	1,16,01,259.00
350 (Other Liabilities (350))	15,14,818.00	360 (Provisions (360))	3,97,545.00
180 (Other Income (180))	1,40,371.00	410 (Fixed Assets (410))	28,71,574.00
420 (Investments General Fund (420))	1,48,900.00	420 (Investments General Fund (420))	1,48,900.00
431 (Sundry Debtors (Receivables) (431))	64,43,164.00	431 (Sundry Debtors (Receivables) (431))	32,152.00
460 (Loans, Advances and Deposits (460))	30,96,496.00	440 (Pre-Paid Expenses (440))	29,455.00
450 (Cash and Bank Balance (450))	6,68,43,639.96	460 (Loans, Advances and Deposits (460))	30,80,349.00
		450 (Cash and Bank Balance (450))	7,45,01,696.00
		990 (Expenditure Against Grant-990)	2,35,49,338.00
Total	13,15,62,470.96	Total	13,15,62,470.96

**For, Patel & Mehta
Chartered Accountants**

Lead Manager
CA Ruopin Patel
FR No : 125480W
M No. : 116802
Place : Karamsad
Date :

