

**Income & Expenditure Account**  
for the year ended 31st March, 2020

Sr. No.	Major Head Description	Major Code	Schedule	Amount Rs.	
				2019-20	2018-19
<b>I</b>	<b>INCOME</b>				
1	Tax Revenue	110	A	8,940,985.00	8,582,012.00
2	Assigned Revenues & Compansations	120	B	2,204,401.00	2,770,446.00
3	Rental Income from Municipal Properties	130	C	458,135.00	386,334.00
4	Fees & User Charges	140	D	5,244,147.32	1,349,007.00
5	Sale & Hire Charges	150	E	13,900.00	23,805.00
6	Revenue Grants and Contributions & Subsidies	160	F	28,135,284.00	25,969,836.00
7	Income from Investment	170	G	-	-
8	Interast Earned	171	H	904,967.00	127,263.00
9	Other Income	180	I	389,998.00	140,371.00
	<b>Total Rs.</b>			<b>46,291,817.32</b>	<b>39,349,074.00</b>
<b>II</b>	<b>EXPENDITURE</b>				
1	Establishment Expenses	210	J	14,730,128.00	12,088,349.00
2	Administrative Expenses	220	K	4,553,605.00	2,857,305.00
3	Operating & Maintenance	230	L	11,383,745.00	12,173,246.00
4	Interest & Finance Charges	240	M	7,249,456.36	3,520,408.96
5	Programme Expenses	250	N	443,710.00	676,403.00
6	Revenue Grants, Contribution, & Subcidies to Other	260	O	-	465,135.00
7	Provision & Write Off	270	P	658,294.75	886,524.00
8	Miscellaneous Expenses Losses & Refunds	271	Q	-	-
9	Depreciation	272	R	22,319,633.00	20,109,348.00
	<b>Total Rs</b>			<b>61,338,572.11</b>	<b>52,776,718.96</b>
10	Gross Surplus of Income Over Expenses				
11	<b>Add : Prior Period Items, - Income/expenditure</b>	280	S	-	-
12	<b>Less :-Transfer to Reserve Funds</b>	290	T		
13	<b>Net Surplus Carried Over to Municipal Fund</b>			<b>(15,046,754.79)</b>	<b>(13,427,644.96)</b>
	<b>Significant Accounting Policies &amp; Notes to the Accounts</b>		U		

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

For, Patel & Mehta  
Chartered Accountants

For, BORI AVI NAGARPALIKA

Lead Manager.  
(CA Roopin Patel)  
(FRN-125480W)  
Mem.No.- 116802  
Date :30/12/2021  
Place : Karamsad



Accountant  
(Dineshbhai Parmar)

Chief Officer  
(Bhartiben Somani)



**Schedules Annexed to and forming part of Income & Expenditure Account  
for the year ended 31st March, 2020**

Sr.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2019-20	2018-19
<b>SCHEDULE : A : Tax Revenue - 110</b>					
1	Property Tax	11001	1	1,615,663.00	1,597,542.00
2	Water Tax	11002	2	3,237,750.00	3,191,500.00
3	Sewerage Tax	11003	3	1,235,500.00	1,131,900.00
4	Conservancy (Sanitation) Tax	11004	4	1,268,450.00	1,237,000.00
5	Lighting Tax	11005	5	1,348,550.00	1,332,450.00
6	Education Tax	11006			
7	Vehicle Tax	11007			
8	Tax on Animals	11008			
9	Electricity	11009			
10	Professional Tax	11010	6	235,072.00	91,620.00
11	Advertisement Tax	11011			
12	Pligrimage Tax	11012			
13	Octroi & Toll	11051			
14	Cess	11052			
15	Others Taxes	11080			
16	Tax Remission & Refund	11090		-	-
<b>Total Rs.</b>				<b>8,940,985.00</b>	<b>8,582,012.00</b>
<b>SCHEDULE : B : Assigned Revenue &amp; Compansations - 120</b>					
1	Tax & Duties Collected by Others	12010		-	-
2	Compensations in lieu of Taxes / Duties	12020	7	2,204,401.00	2,770,446.00
3	Compensations in lieu of Cecessions	12030			
<b>Total Rs.</b>				<b>2,204,401.00</b>	<b>2,770,446.00</b>
<b>SCHEDULE : C : Rental Income from Municipal Properties - 130</b>					
1	Rent from Civic Amenities	13010	8	433,235.00	361,334.00
2	Rent from Office Building	13020			
3	Rent from Guest House	13030			
4	Rent from Lease of Land	13040	9	24,900.00	25,000.00
5	Other Rent	13080			
6	Rent, Remissions, and Refund	13090			
<b>Total Rs.</b>				<b>458,135.00</b>	<b>386,334.00</b>
<b>SCHEDULE : D : Fees &amp; User Charges - 140</b>					
1	Empanelment & Registration Charges	14010	10	-	2,500.00
2	Licensing Fees	14011	11	260.00	20.00
3	Fees for grant of Permit	14012	12	1,000.00	67,696.00
4	Fees for Certificate / Extract	14013	13	9,535.00	9,356.00
5	Development Charges	14014	14	-	20,415.00
6	Regularisation Fees	14015		-	-
7	Penalties & Fines	14020	15	701,472.00	605,946.00
8	Other Fees	14040	16	1,317,290.32	144,450.00
9	User Charges	14050	17	105,900.00	121,450.00
10	Entry Fees	14060		-	-
11	Service / Administrative Charges	14070		-	-
12	Other Charges	14080	18	-	10,500.00
13	Fees Remission and Refund	14090	19	3,108,690.00	366,674.00
<b>Total Rs.</b>				<b>5,244,147.32</b>	<b>1,349,007.00</b>

For, Patel & Mehta  
Chartered Accountants

Lead Manager  
(CA Roopin Patel)  
(FRN-125480W)  
Mem.No. - 116802  
Date : 30/12/2021



For, BORIAVI NAGARPALIKA

Accountant  
(Dineshbhai Parmar)



Sr.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2019-20	2018-19
<b>SCHEDULE : E : Sale &amp; Hire Charges - 150</b>					
1	Sale of Products	15010		-	-
2	Sale of Forms & Publications	15011	20	13,900.00	23,805.00
3	Sale of Store & Scrap	15012		-	-
4	Sale of Others	15030		-	-
5	Hire Charges for Vehicles	15040		-	-
6	Hire Charges on Equipments	15041		-	-
<b>Total Rs.</b>				<b>13,900.00</b>	<b>23,805.00</b>
<b>SCHEDULE : F : Revenue Grant , Contri, &amp; Subcidies -160</b>					
1	Revenue Grants	16010	21	28,040,783.00	24,316,011.00
2	Reimbursement of Expenses	16020		-	-
3	Contribution Towards Scheme	16030	22	94,501.00	1,653,825.00
<b>Total Rs.</b>				<b>28,135,284.00</b>	<b>25,969,836.00</b>
<b>SCHEDULE : G : Income From Investment - 170</b>					
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		-	-
<b>Total Rs.</b>				<b>-</b>	<b>-</b>
<b>SCHEDULE : H : Interest Earned - 171</b>					
1	Interest from Bank Account	17110	23	904,967.00	127,263.00
2	Interest on Loan and Advances to Employees	17120		-	-
3	Interest on Loan to Others	17130		-	-
4	Other Interest	17180		-	-
<b>Total Rs.</b>				<b>904,967.00</b>	<b>127,263.00</b>
<b>SCHEDULE : I : Other Income - 180</b>					
1	Deposite Forfeited	18010	25	381,065.00	-
2	Lapsed Deposits	18011		-	-
3	Insurance Claims Recovery	18020		-	-
4	Profit on Disposal of Fixed Assets	18030		-	-
5	Recovery from Employees	18040	24	-	135,078.00
6	Unclaimed Refund payable/Liabilities written b	18050		-	-
7	Excess Provisions written back	18060		-	-
8	Miscellaneous Income	18080	26	8,933.00	5,293.00
<b>Total Rs.</b>				<b>389,998.00</b>	<b>140,371.00</b>

For, Patel & Mehta  
Chartered Accountants

Lead Manager:  
(CA Roopin Patel)  
(PRN-125480W)  
Mem.No.- 116802  
Date :30-12-2021  
Place : Karamsad



For, BORIAVI NAGARPALIKA

Accountant  
(Dineshbhai Parmar)



Sr.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2019-20	2018-19
<b>SCHEDULE : J : Establishment Expenses - 210</b>					
1	Salaries, Wages & Bonus	21010	27	14,260,246.00	11,891,183.00
2	Benefit and Allowances	21020	28	252,592.00	185,962.00
3	Pension	21030		-	-
4	Other Terminal & Retirement Benefits	21040	29	217,290.00	11,204.00
<b>Total Rs.</b>				<b>14,730,128.00</b>	<b>12,088,349.00</b>
<b>SCHEDULE : K : Administrative Expenses - 220</b>					
1	Rent, Rates, Taxes	22010	30	46,650.00	6,750.00
2	Office Maintenance	22011	31	418,114.00	160,716.00
3	Communication Expenses	22012	32	53,586.00	64,825.00
4	Books & Periodicals	22020	33	2,660.00	2,752.00
5	Printing and Stationery	22021	34	218,660.00	173,250.00
6	Travelling & Conveyance	22030	35	563,395.00	2,210.00
7	Insurance	22040	36	64,528.00	64,859.00
8	Audit Fees	22050		-	-
9	Legal Expenses	22051	37	80.00	5,000.00
10	Professional and other Fees	22052	38	2,548,313.00	1,949,741.00
11	Council meeting, Honorarium & sitting fees	22053		-	-
12	Advertisement and Publicity	22060	39	268,053.00	356,553.00
13	Membership & subscription	22061		-	-
14	Others	22080	40	369,566.00	70,649.00
<b>Total Rs.</b>				<b>4,553,605.00</b>	<b>2,857,305.00</b>
<b>SCHEDULE : L : Operating &amp; Maintenance - 230</b>					
1	Power & Fuel	23010	41	3,742,178.00	5,545,800.00
2	Bulk Purchase	23020		-	-
3	Consumption of Stores	23030	42	1,485,410.00	2,954,189.00
4	Hire Charges	23040	43	83,960.00	11,050.00
5	Repairs & Maintenance Infrastructure Assets	23050	44	3,545,247.00	2,253,639.00
6	Repairs & Maintenance Civil Amenities	23051	45	1,478,828.00	33,346.00
7	Repairs & Maintenance Building	23052	46	670,224.00	308,841.00
8	Repairs & Maintenance Vehicles	23053	47	283,729.00	973,777.00
9	Repairs & Maintenance Others	23059	48	75,919.00	92,354.00
10	Other Operating & Maintenance expenses	23080	49	18,250.00	250.00
<b>Total Rs.</b>				<b>11,383,745.00</b>	<b>12,173,246.00</b>
<b>SCHEDULE : M : Interest &amp; Finance Charges - 240</b>					
1	Interest on Loan from Central Government	24010	50	2,246,439.00	3,485,610.00
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		-	-
7	Bank Charges	24070	51	5,003,017.36	34,798.96
8	Other Finance Expenses	24080		-	-
<b>Total Rs.</b>				<b>7,249,456.36</b>	<b>3,520,408.96</b>

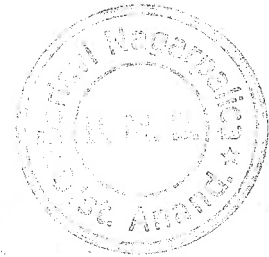
For, Patel & Mehta  
Chartered Accountants

*Roop*  
Lead Manager.  
(CA Roopin Patel)  
(FRN-125480W)  
Mem.No.- 116802  
Date : 30-12-2021  
Place : Karamsad



For, BORIAVI NAGARPALIKA

*Dineshbhai Parmar*  
Accountant  
(Dineshbhai Parmar)



Sr.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2019-20	2018-19
<b>SCHEDULE : N : Programme Expenses - 250</b>					
1	Electronic Expenses	25010	52	24,201.00	142,100.00
2	Own Programme	25020	53	394,509.00	442,303.00
3	Share In Programme of Others	25030	54	25,000.00	92,000.00
<b>Total Rs.</b>				<b>443,710.00</b>	<b>676,403.00</b>
<b>SCHEDULE : O : Rev.Grant,Contri .Subcidies - 260</b>					
1	Grants	26010		-	-
2	Contributions	26020	55	-	465,135.00
3	Subcidies	26030		-	-
<b>Total Rs.</b>				<b>-</b>	<b>465,135.00</b>
<b>SCHEDULE : P : Provision &amp; Write Off - 270</b>					
1	Provision for Doubtful Receivables	27010	56	658,294.75	886,524.00
2	Provision for Other Assets	27020		-	-
3	Revenues written off	27030		-	-
4	Assets Written Off	27040		-	-
5	Miscellaneous Expenses Written Off	27050		-	-
<b>Total Rs.</b>				<b>658,294.75</b>	<b>886,524.00</b>
<b>SCHEDULE : O : Misc.Expenses - 271</b>					
1	Loss on Disposal of Assets	27110		-	-
2	Loss on Disposal of Inveatments	27120		-	-
3	Decline in Value of Investments	27130		-	-
<b>Total Rs.</b>					
<b>SCHEDULE : R : Depreciaction - 272</b>					
1	Building	27220	57	3,903,210.00	4,229,123.00
2	Roads & Bridges	27230	58	14,346,350.00	12,084,556.00
3	Sewerage & Drainage	27231	59	1,276,807.00	1,120,003.00
4	WaterWays	27232	60	1,135,923.00	909,372.00
5	Street lighting	27233		-	-
6	Plant & Maçhinery	27240	61	802,973.00	889,707.00
7	Vehicles	27250	62	462,886.00	535,619.00
8	Office & Other Equipments	27260	63	234,565.00	202,814.00
9	Furniture,Fixture,Fittings and Electrical Applia	27270	64	78,049.00	73,334.00
10	Other Fixes Assets	27280	65	78,870.00	64,820.00
<b>Total Rs.</b>				<b>22,319,633.00</b>	<b>20,109,348.00</b>

For, Patel & Mehta  
Chartered Accountants

Lead Manager  
(CA Kropin Patel)  
(FRN-125480W)  
Mem.No.- 116802  
Date: 30-12-2021  
Place: Karamsad



For, BORIAVI NAGARPALIKA

Accountant  
(Dineshbhai Parmar)



Sr.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2019-20	2018-19
<b>SCHEDULE : S : Prior Period Items - 280</b>					
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		-	-
<b>Total Rs.</b>				-	-
<b>SCHEDULE : T : Transfer to Reserve Funds -290</b>					
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		-	-
<b>Total Rs.</b>				-	-

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 :30-12-2021  
Place : Karamsad



For, BORIAVI NAGARPALIKA

  
Accountant  
(Dineshbhai Parmar)

  
Chief Officer  
(Bhartiben Somani)



Balance Sheet Of Boriavi Nagarpalika  
as on 31st March, 2020

Sr. No.	Major Head Description	Major Code	Sch.	Amount Rs.	
				2019-20	2018-19
<b>I</b>	<b>LIABILITIES</b>				
<b>1</b>	<b>Reserve &amp; Surplus :</b>				
(I)	Municipal (General) Fund	310	A	(175,578,868.07)	(160,532,083.28)
(II)	Earmarked Funds	311	B	-	-
(III)	Reserves	312	C	355,482,830.00	307,917,174.00
	<b>Total of Reseve and Surplus</b>			<b>179,903,961.93</b>	<b>147,385,090.72</b>
<b>2</b>	<b>Grant, Contributions for Specific Purposes :</b>				
(I)	Grant, Contribution for Specific purposes	320	D	15,461,670.00	14,035,691.00
	<b>Total of Grant, Capital Contribution</b>			<b>15,461,670.00</b>	<b>14,035,691.00</b>
<b>3</b>	<b>Loans (Liabilities) :</b>				
(i)	Secured Loans	330	E		
(ii)	Unsecured loans	331	F	47,820,949.08	47,820,949.08
	<b>Total of Loans (Liabilities)</b>			<b>47,820,949.08</b>	<b>47,820,949.08</b>
<b>4</b>	<b>Current Liabilities &amp; Provision :</b>				
(i)	Deposit Received	340	G	1,386,208.00	869,966.00
(ii)	Deposits Works	341	H		
(iii)	Other Liabilities	350	I	23,545,975.29	20,284,335.00
(iv)	Provisions	360	J	11,571.00	1,380,063.00
	<b>Total of Current Liabilities &amp; Provision</b>			<b>24,943,754.29</b>	<b>22,534,364.00</b>
	<b>Total Liabilities (Total of 1 to 4)</b>			<b>268,130,335.30</b>	<b>231,776,094.80</b>
<b>II</b>	<b>ASSETS :</b>				
<b>1</b>	<b>Fixed Assets :</b>				
(i)	Fixed Assets	410	K	353,838,952.05	298,098,953.05
(ii)	Less : Accumulated Depreciation	411	K-1	134,249,994.21	111,930,361.21
(iii)	Capital work-in-progress	412	L		
	<b>Total Of Fixed Assets</b>			<b>219,588,957.84</b>	<b>186,168,591.84</b>
<b>2</b>	<b>Investment :</b>				
(i)	Investments in General Fund	420	M	11,375.00	11,375.00
(ii)	Investments in Other Fund	421	M-1	26,580.88	26,580.88
	<b>Total Of Investments</b>			<b>37,955.88</b>	<b>37,955.88</b>
<b>3</b>	<b>Current Assets, Loan &amp; Advances :</b>				
(i)	Stock - in - Hand	430	N		
(ii)	Sundry Debtors(Receiyables)	431	O	42,416,419.00	40,376,907.00
(iii)	Less: Provisions for doubtful receivables	432	O-1	10,139,146.50	9,480,851.75
(iv)	Pre-paid Expenses	440	P	15,380.00	29,455.00
(v)	Cash & Bank Balances	450	Q	15,935,018.08	14,309,233.83
(vi)	Loans, Advances & Deposits	460	R	275,751.00	334,803.00
(vii)	Provisions against Loans, Advances and Deposits	461	R-1	-	-
(viii)	Other Assets	470	S	-	-
(ix)	Miscellaneous Expenditure to be written off	480	T	-	-
	<b>Total of Current Assets, Loan &amp; Advances</b>			<b>48,503,421.58</b>	<b>45,569,547.08</b>
	<b>Total Assets (Total of 1 to 3)</b>			<b>268,130,335.30</b>	<b>231,776,094.80</b>
	Significant Accounting Policies & Notes to the Accounts		U	-	-

The Schedules Referred to above form an Integral part of the Balance Sheet

For, Patel & Mehta  
Chartered Accountants

Lead Manager,  
(CA Roopin Patel)  
(FRN-125480W)  
Mem.No.- 116802  
Date :30/12/2021  
Place : Karamsad



For, BORI AVI NAGARPALIKA

Accountant  
(Dineshbhai Parmar)

Chief Officer  
(Bhartiben Somari)



**Schedules Attached to and Forming Part of the Balance Sheet**  
**As on 31st March, 2020**

Sr. No.	Minor Head Description	Minor Code	Grping Sl No	Amount Rs.	
				2019-20	2018-19
<b>SCHEDULE - A : MUNICIPAL FUNDS - 310</b>					
1	Municipal Fund	31010	1	(17,770,663.71)	(17,770,633.71)
2	Income & Expenditure Account	31090	2	(157,808,204.36)	(142,761,449.57)
	<b>Total</b>			<b>(175,578,868.07)</b>	<b>(160,532,083.28)</b>
<b>SCHEDULE- B : EARMARKED FUNDS - 311</b>					
1	Special Fund	31110		-	-
2	Sinking Funds	31150		-	-
3	Trust or Agency funds	31170		-	-
	<b>Total</b>			-	-
<b>SCHEDULE- C: RESERVES- 312</b>					
1	Capital Contributions	31210		-	-
2	Capital Reserve	31211		-	-
3	Borrowing Redumtion Reserve	31220	3	354,975,135.00	307,841,046.00
4	Special Funds (Utilised)	31230		-	-
5	Starutory Reserve	31240	4	507,695.00	76,128.00
6	General Reserve	31250		-	-
7	Revaluation Reserve	31260		-	-
	<b>Total</b>			<b>355,482,830.00</b>	<b>307,917,174.00</b>
<b>SCHEDULE - D : GRANTS, CONTRIBUTIONS FORSPECIFIC PURPOSE - 320</b>					
1	Central Government	32010	5	3,131,371.00	2,848,205.00
2	State Government	32020	6	12,330,299.00	11,187,486.00
3	Other Government Agencies	32030		-	-
4	Financial Institutions	32040		-	-
5	Welfare Bodies	32050		-	-
6	International Organisations	32060		-	-
7	Others	32080		-	-
	<b>Total</b>			<b>15,461,670.00</b>	<b>14,035,691.00</b>
<b>SCHEDULE - E: SECURED LOANS - 330</b>					
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		-	-
	<b>Total</b>			-	-
<b>SCHEDULE - F: UNSECURED LOANS - 331</b>					
1	Loans from Central Government	33110	7	6,080,114.00	6,080,114.00
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		-	-
	<b>Total</b>			<b>47,820,949.08</b>	<b>47,820,949.08</b>

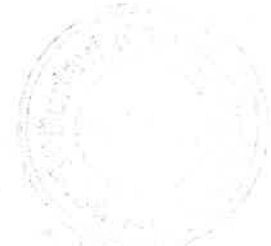
For, Patel & Mehta  
Chartered Accountants

For, BORIAVI NAGARPALIKA

Lead Manager,  
(CA Ropin Patel)  
(FRN-125480W)  
Mem.No.- 116302  
Date :30-12-2021  
Place : Karamsad



Accountant  
(Dineshbhai Parmar)





Sr. No.	Minor Head Description	Minor Code	Grping SI No	Amount Rs.	
				2019-20	2018-19
<b>SCHEDULE -G : DEPOSITS RECEIVED - 340</b>					
1	From Contractors / Suppliers	34010	9	1,386,208.00	869,966.00
2	Deposits - Revenues	34020		-	-
3	From Staff	34030		-	-
4	From Others	34080		-	-
<b>Total</b>				<b>1,386,208.00</b>	<b>869,966.00</b>
<b>SCHEDULE -H : DEPOSIT WORKS - 341</b>					
1	Civil Works	34110		-	-
2	Electrical Works	34120		-	-
3	Others	34180		-	-
<b>Total</b>				-	-
<b>SCHEDULE -I : OTHER LIABILITIES - 350</b>					
1	Creditors	35010		-	-
2	Employee Liabilities	35011	10	1,821,091.00	760,922.00
3	Interest Accrued & Due	35012	11	20,037,710.00	17,791,271.00
4	Recoveries payable	35020	12	-	(30.00)
5	Govt. Dues Payable	35030	13	1,666,006.00	1,732,172.00
6	Refunds Payable	35040		-	-
7	Advance Collection of Revenues	35041	14	21,168.29	-
8	Others	35080		-	-
9	Sale Proceeds	35090		-	-
<b>Total</b>				<b>23,545,975.29</b>	<b>20,284,335.00</b>
<b>SCHEDULE -J : PROVISIONS- 360</b>					
1	Provisions for Expenses	36010	15	11,571.00	1,380,063.00
2	Provisions for Interest	36020		-	-
3	Provisions for other Assets	36030		-	-
<b>Total</b>				<b>11,571.00</b>	<b>1,380,063.00</b>
<b>SCHEDULE - K : FIXED ASSETS - 410</b>					
1	Land	41010	16	2,081,378.00	2,081,378.00
2	Building	41020	17	872,080.00	768,340.00
3	Civil Amenities & Services Centers	41021	18	6,658,646.00	5,889,840.00
4	Commercial Buildings	41022	19	7,605,075.00	7,605,075.00
5	Workshops & work stations	41023	20	52,182,261.00	51,278,608.00
6	Roads & Bridges	41030	21	230,292,912.00	182,627,180.00
7	Sewerage and Drainage	41031	22	18,114,971.00	16,129,757.00
8	Waterways	41032	23	17,354,435.00	14,130,703.00
9	Public Lighting	41033	24	219,316.00	219,316.00
10	Plant & Machinery	41040	25	8,835,337.00	8,304,007.00
11	Hospital Equipment	41041		-	-
12	Vehicles	41050	26	5,300,632.00	5,073,657.00
13	Office & Other Equipment	41060	27	739,120.00	722,120.00
14	Computers	41061	28	1,433,045.00	1,275,221.00
15	Other Equipment	41062	29	244,191.00	235,191.00
16	Furniture, Fixture, Fittings and Electrical Appli	41070	30	1,084,328.05	937,335.05
17	Other Fix Assets	41080	31	821,225.00	821,225.00
18	Assets under Disposal	41090		-	-
<b>Total</b>				<b>353,838,952.05</b>	<b>298,098,953.05</b>

For, Patel & Mehta  
Chartered Accountants

Lead Manager.  
(CA Ropin Patel)  
(FRN-125480W)  
Mem.No.- 116802  
Date :30-12-2021  
Place : Karamsad



For, BORIAVI NAGARPALIKA

Accountant  
(Dineshbhai Parmar)

Sr. No.	Minor Head Description	Minor Code	Grping Sl No	Amount Rs.	
				2019-20	2018-19
<b>SCHEDULE - K -1 : Accumulated Depreciation- 411</b>					
1	Building	41120	32	31,210,091.78	27,306,881.78
2	Roads & Bridges	41130	33	81,538,475.43	67,192,125.43
3	Sewerage and Drainage	41131	34	6,236,660.00	4,959,853.00
4	Waterways	41132	35	6,274,614.92	5,138,691.92
5	Public Lighting	41133	36	193,156.37	190,249.37
6	Plant & machinery	41140	37	4,065,310.04	3,262,337.04
7	Hospital Equipment	41141		-	-
8	Vehicles	41150	38	2,677,607.75	2,214,721.75
9	Office & Other Equipment	41160	39	432,989.56	372,702.56
10	Computers	41161	40	1,128,155.28	953,877.28
11	Other Office Equipment :	41162		-	-
12	Furniture, Fixtures, Fittings and Electrical Appl	41170	41	355,379.08	277,330.08
13	Other Fixed Assets	41180	42	137,554.00	61,591.00
<b>Total</b>				<b>134,249,994.21</b>	<b>111,930,361.21</b>
<b>SCHEDULE - L : Capital Work-in-progress- 412</b>					
1	Specific Grants	41210		-	-
2	Special funds	41220		-	-
3	Specific Schemes	41230		-	-
4	Own Source - Assets	41240		-	-
<b>Total</b>				-	-
<b>SCHEDULE -M : Investment General Fund- 420</b>					
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	43	11,375.00	11,375.00
8	Accumulated Provision	42090		-	-
<b>Total</b>				<b>11,375.00</b>	<b>11,375.00</b>
<b>SCHEDULE M-1: Investment Other Fund- 421</b>					
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	44	26,580.88	26,580.88
8	Accumulated Provision	42190		-	-
<b>Total</b>				<b>26,580.88</b>	<b>26,580.88</b>
<b>SCHEDULE -N : Stock - in - hand - 430</b>					
1	Stores	43010		-	-
2	Loose Tools	43020		-	-
3	Others	43080		-	-
<b>Total</b>				-	-

For, Patel & Mehta  
Chartered Accountants

Lead Manager.  
(CA Roopin Patel)  
(FRN-125480W)  
Mem.No.- 116802  
Date :30-12-2021  
Place : Karamsad



For, BORIAMI NAGARPALIKA

Accountant  
(Dineshbhai Parmar)

Sr. No.	Minor Head Description	Minor Code	Grping SI No	Amount Rs.	
				2019-20	2018-19
<b>SCHEDULE -O : Sundry Debtors(Receivables) - 431</b>					
1	Receivables for Property Taxes	43110	45	40,556,586.00	37,923,407.00
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	46	1,859,833.00	2,453,500.00
7	Receivables control accounts	43180		-	-
8	State Govt Cesses/ levies in Property Taxes - Cont	43191		-	-
9	State Govt Cesses/ levies in Water Taxes - Cont	43192		-	-
10	State Govt Cesses/ levies in Other Taxes - Cont	43199		-	-
<b>Total</b>				<b>42,416,419.00</b>	<b>40,376,907.00</b>
<b>SCHEDULE -O-1: ACCUM. PROVISIONS AGAINST DEBTORS (Receivables) - 432</b>					
1	Provisions for outstanding Property Tax	43210	47	2,646,392.75	2,543,528.25
2	Provision for outstanding Water Tax	43211	48	4,734,249.00	4,503,890.50
3	Provision for outstanding Other Tax	43212	49	2,758,504.75	2,433,433.00
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		-	-
<b>Total</b>				<b>10,139,146.50</b>	<b>9,480,851.75</b>
<b>SCHEDULE - P : Pre-paid Expenses - 440</b>					
1	Establishment	44010		-	-
2	Administration	44020	50	15,380.00	29,455.00
3	Operations & Maintenance	44030		-	-
<b>Total</b>				<b>15,380.00</b>	<b>29,455.00</b>
<b>SCHEDULE - Q : CASH &amp; BANK BALANCES - 450</b>					
1	Cash	45010	51	56,189.00	438,363.00
<b>Balance with Bank - Municipal Fund</b>					
2	Nationalized Banks	45021		-	-
3	Other Scheduled Banks	45022		-	-
4	Scheduled Cooperative Banks	45023		-	-
5	Post Office	45024		-	-
<b>Balance with Bank - Special Funds</b>					
6	Nationalized Banks	45041		-	-
7	Other Scheduled Banks	45042		-	-
8	Scheduled Co-operative Banks	45043		-	-
9	Post Office	45044		-	-
<b>Balance with Bank - Grant Funds</b>					
10	Nationalized Banks	45061	52	15,878,829.08	13,870,870.83
11	Other Scheduled Banks	45062		-	-
12	Scheduled Cooperative Banks	45063		-	-
13	Post Office	45064		-	-
<b>Total</b>				<b>15,935,018.08</b>	<b>14,309,233.83</b>

For, Patel & Mehta  
Chartered Accountants

Lead Manager.  
(CA Hoopin Patel)  
(FRN-125480W)  
Mem.No.- 116802  
Date :30-12-2021  
Place :Karamsad



For, BORIAVI NAGARPALIKA

Accountant  
(Dineshbhai Parmar)

Sr. No.	Minor Head Description	Minor Code	Grping Sl No	Amount Rs.	
				2019-20	2018-19
<b>SCHEDULE - R : LOANS, ADVANCES &amp; DEPOSITS- 460</b>					
1	Loans & Advances to Employees	46010	53	275,751.00	334,803.00
2	Employees Providend 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		-	-
	<b>Total</b>			<b>275,751.00</b>	<b>334,803.00</b>
<b>SCHEDULE - R-1 : Accumulated Provisions against Loans, Advances &amp; Deposits - 461</b>					
1	Loans to Other	46110		-	-
2	Advances	46120		-	-
3	Deposits	46130		-	-
	<b>Total</b>			-	-
<b>SCHEDULE -S : Other Assets - 470</b>					
1	Deposit Works Expenditure	47010		-	-
2	Inter Unit Accounts	47020		-	-
3	Interest Control Payable	47030		-	-
	<b>Total</b>			-	-
<b>SCHEDULE - T : Miscellaneous Expenditure to be written off - 480</b>					
1	Loan Issue Expenses	48010		-	-
2	Discount on Issue of loans	48020		-	-
3	Others	48030		-	-
	<b>Total</b>			-	-

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

For, Patel & Mehta  
Chartered Accountants

Lead Manager.  
(CA Roopin Patel)  
(FRN-125480W)  
Mem.No.- 116802  
Date :30-12-2021  
Place : Karamsad



For, BORIAVI NAGARPALIKA

Accountant  
(Dineshbhai Parmar)

Chief Officer  
(Bhartiben Somani)

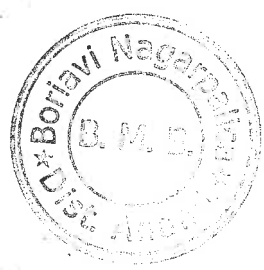


Fixed assets Block forming part of Financial Statements as at 31st March, 2020

Description of assets	Particulars	Account Code	Gross Block				Less: Depreciation				Net Block	
			Cost	Accumulated Depreciation	Net Book Value	Impairment Loss	Cost	Accumulated Depreciation	Net Book Value	Impairment Loss		
Land		41010										
1 Open Plots		4101001	1									
2 Gardens		4101005	2,081,377									
Office buildings & Quarters		41010	2,081,378									
1 Office Buildings	10%	4102001	1									
2 Office buildings & Quarters	10%	4102002	768,348	103,740	664,608	4112001	282,721	53,799	336,020	336,020	336,020	336,020
Civic amenities & Service Centers		41021										
1 Building - community hall / auditorium	10%	4102101	1									
2 Building - Quarter	10%	4102102	1									
3 Pav & Use Toilet Blocks	10%	4102104	2,620,000	664,135	1,955,865	411200201	1,371,616	158,045	1,529,661	1,754,474	1,248,334	1,248,334
4 Educational Buildings	10%	4102105	2,109,985	104,671	2,005,314	4112001	778,692	158,363	937,055	1,297,601	1,331,739	1,331,739
5 Crematorium Buildings	10%	4102106	821,153		821,153	4112001	222,532	59,862	282,394	538,759	598,621	598,621
6 Civic Centers	10%	4102109	338,700		338,700	411200202	107,591	21,111	128,702	189,998	211,109	211,109
Commercial Buildings		41022										
1 Building - Markets	10%	4102201	3,200,155		3,200,155	411200301	1,275,075	192,508	1,467,583	1,732,572	1,925,080	1,925,080
2 Building - shopping center & shop	10%	4102202	4,404,920		4,404,920	411200301	2,431,917	197,200	2,629,117	1,774,803	1,972,003	1,972,003
work shop & station		41023										
waterworks buildings		4102303										
1 OHT chandra na par	10%	410230301	1									
2 OHT Baramba	10%	410230302	1									
3 OHT mandana chara	10%	410230303	1									
4 OHT lahigra	10%	410230304	1									
5 Water Tankers	15%	410230305	1									
6 OHT ambalpur	10%	410230306	1			411500105						
7 OHT azad chowk	10%	410230307	1									
8 LABOUR CB	10%	410230308	1									
9 LABOUR CB	10%	410230309	900		900	411200403	430	7	437	63	70	70
waterworks buildings pumproom	10%	410230310	1,081,760	108,628	973,132	411200404	1,179,682	124,689	1,304,371	1,665,017	704,078	704,078
waterworks buildings compound	10%	410230311	253,959		253,959	411200405	125,743	12,822	138,565	115,944	128,716	128,716
waterworks buildings	10%	410230312	48,876,292		48,876,292	411200406	19,469,723	1,940,637	21,410,360	26,465,912	29,406,549	29,406,549
waterworks pumping center	10%	4102351	82,115		82,115	411200407	40,658	4,146	44,804	37,311	41,457	41,457
waterworks buildings		41024	51,046,633	1,085,628	50,000,005							
							52,182,261	20,616,236	3,082,331	23,898,557	28,283,704	30,180,397

For, Patel & Mehta  
Chartered Accountants  
*(Signature)*  
Firm Manager,  
(CA Regd. No. Pat-3)  
(CRN-1254904)  
Mem. No. - 110802  
Date: 30/03/2021  
Place: Kharasand

For, BORLAVI NAGARPALIKA  
*(Signature)*  
Accountant  
(Dineshbhai Parmar)



Sl. No.	Particulars of Assets	Date of Acq.	Cost	Accum. Depn.	Net Value	Depreciation			Net Book Value				
						10	15	20	13/11/17	13/11/17	13/11/17		
1	Road-Concrete Road	10%	4103001	144,434,788	1700482	18198398	166,323,668	4113001	59,381,040	9,784,343	69,166,383	97,158,285	87,043,748
2	Black Topped Roads	10%	4103002	2,441,195	474706	6839881	9,755,782	4113001	-	633,544	633,544	9,122,198	2,441,195
	Other Roads	10%	4103003	-	-	-	-	4113051	-	-	-	-	-
a	Asphalt road	10%	410300301	1	-	-	1	-	-	0	0	1	1
b	c c road	10%	410300302	1	-	-	1	-	-	0	0	1	1
c	300mm rcc	10%	410300303	1	-	-	1	-	-	0	0	1	1
d	100mm rcc	10%	410300304	1	-	-	1	-	-	0	0	1	1
e	75mm rcc	10%	410300305	1	-	-	1	-	-	0	0	1	1
f	Ha culverts, causeway, subway, etc	10%	410300306	1	-	-	1	-	-	0	0	1	1
g	Roads	10%	410300307	33,761,191	62,19957	14286308	54,213,456	4113051	7,811,083	3,928,422	11,739,505	42,473,951	25,900,108
	Roads & Bridges		41030	161,627,180	5,391,145	35,274,587	230,292,912		67,192,123	14,346,350	81,538,473	148,754,439	115,435,052
	Sewerage and Drainage		41031										
1	Drainage - underground Drains system	10%	4103101	14,509,865	781854	444175	15,785,894	4113101	4,881,338	1,066,145	5,949,603	9,836,291	9,674,507
2	Drainage - open Drains	10%	4103102	1,569,892	429255	329930	2,329,077	4113102	78,495	208,562	287,057	2,042,020	1,491,397
	Sewerage and Drainage		41031	16,129,757	1,211,109	774,105	18,114,971		4,959,833	1,276,807	6,236,660	11,878,311	11,169,904
	Waterways		41032										
1	Bore wells		4103201	-	-	-	-	-	-	-	-	-	-
a	200mm bore room Jivapura	10%	410320101	1	-	-	1	-	-	0	0	1	1
b	200mm bore room nandania chara	10%	410320102	1	-	-	1	-	-	0	0	1	1
c	200mm bore room ladipura	10%	410320103	1	-	-	1	-	-	0	0	1	1
d	150mm bore room ambajipura	10%	410320104	1	-	-	1	-	-	0	0	1	1
e	200mm bore room azad chowk	10%	410320105	1	-	-	1	-	-	0	0	1	1
f	200mm bore room kam tal	10%	410320106	1	-	-	1	-	-	0	0	1	1
g	200mm bore room chandra nagar	10%	410320107	1	-	-	1	-	-	0	0	1	1
h	waterway - new bore well	10%	410320108	4,150,404	285820	-	4,436,224	4113251	1,414,317	302,191	1,716,508	2,719,716	2,736,087
1	Waterways - Open wells	10%	4103202	197,156	-	-	197,156	4113251	80,738	11,642	92,380	-	-
2	Waterways - Reservoirs	10%	4103203	934,042	477532	543473	1,955,047	4113252	300,992	138,232	439,224	1,515,823	633,050
3	Pipe Lines	10%	4103204	-	-	-	-	-	0	-	-	-	-
a	150mm pvc pipe	10%	410320401	1	-	-	1	-	-	0	0	1	1
b	100mm pvc pipe	10%	410320402	1	-	-	1	-	-	0	0	1	1
c	75mm pvc pipe	10%	410320403	1	-	-	1	-	-	0	0	1	1
d	150mm pvc pipe	10%	410320404	1	-	-	1	-	-	0	0	1	1
e	waterway pipe line	10%	410320405	8,849,990	747342	1169545	10,765,997	4113201	3,342,642	683,877	4,026,499	6,739,498	5,506,448
	Waterways		41032	14,130,703	1,510,691	1,713,038	17,354,435		5,138,689	1,135,023	6,274,612	10,975,017	8,875,576

For: Patel & Mehta  
Chartered Accountants  
Bhavbhairavnagar,  
(CA. Roshan Patel)  
(FPA 125680W)  
Mem No. - 116892  
Date: 30/12/2021  
Place: Karmasad

For: BORLAVI NAGARPALIKA  
Accountant  
(Dhanshbhai Barmar)



Sl. No.	Description of asset	Rate of depreciation	Cost	Accumulated Depreciation	Net Book Value	2021-22		2020-21		2019-20	
						Cost	Accumulated Depreciation	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
a	Light pole	10%	41030401	1	-	-	-	1	-	0	0
b	Cable	10%	41030402	1	-	-	-	1	-	0	0
c	Tower Lazer	10%	41030403	189,000	-	-	189,000	411330101	162,019	2,698	164,717
d	LC	10%	41030404	1	-	-	1	-	-	0	0
e	Public Lighting	10%	41030405	30,313	-	-	30,313	411330102	28,230	208	28,438
	Public Lighting		41093	219,316	-	-	219,316	-	190,249	2,907	193,156
	Plant & Machinery		41040	-	-	-	-	411400105	-	-	-
1	waterworks Plant & Machinery	15%	4104001	-	-	-	-	-	-	-	-
a	Handpump/ Donkey Rounds	15%	410400101	1	-	-	1	-	-	0	1
b	waterworks machinery	15%	410400102	5,765,932	42,820	5,723,112	6,194,132	411400102	1,736,791	694,485	2,373,177
c	Submersible Pump	15%	410400103	59,698	81,600	-	101,298	411400101	16,496	12,660	29,556
d	water works clorin dozers	15%	410400104	511,250	-	-	511,250	411400103	343,941	25,096	369,037
e	road rollers	15%	4104009	1,669,742	-	-	1,669,742	411400106	984,434	102,796	1,087,230
f	si dom /logging machine	15%	4104009	56,900	-	-	56,900	411400104	37,650	2,978	40,628
g	plants & machinery other	15%	4104012	280,484	10030	11,500	302,014	411400105	143,224	22,956	166,180
	Plant & Machinery		41040	8,304,007	91,630	439,700	8,835,337	-	3,262,336	802,973	4,065,109
	Vehicles		41050	-	-	-	-	-	-	-	-
1	Vehicle Cycles	15%	4105013	-	45,000	-	45,000	-	-	6,750	6,750
2	Vehicle	15%	4105007	-	-	-	-	-	-	-	-
A	Tractors from govt	15%	410500701	2	-	-	2	-	-	0	2
B	Tractors no-2	15%	410500702	1,514,871	-	-	1,514,871	411500107	454,445	158,758	615,243
C	ailors no-2	15%	410500703	501,000	-	-	501,000	411500101	175,274	48,859	224,133
D	containers	15%	410500704	201,600	-	-	201,600	411500102	174,369	4,085	178,454
E	containers carriers	15%	410500705	75,000	-	-	75,000	411500106	57,629	2,696	60,236
F	wheel borrow	15%	410500706	19,200	-	-	19,200	411500103	16,607	389	16,996
G	Hindustan tractors	15%	410500707	508,000	-	-	508,000	411500104	471,679	5,448	477,127
H	Ambulance	15%	410500708	1,128,984	-	-	1,128,984	411500109	313,293	122,354	435,647
I	Hydraulic Elec. Lifting	15%	4105051	1,125,000	-	-	1,125,000	411500108	973,149	112,778	485,927
J	Water Tanker	15%	4105052	181,975	-	-	181,975	411500105	176,238	861	177,099
	Vehicles		41050	5,255,632	45,000	-	5,300,632	-	2,214,723	462,866	2,677,609

For, Patel & Mehta  
Chartered Accountants  
Chartered Accountant  
(CA Anand Patel)  
FIRN 154980W  
Mem.No. - 116802  
Date 30/12/2021  
Place : Anandwad

For, BORIWI NAGARPALIKA  
Accountant  
(Tameshbhai Parmar)



Sl. No.	Description of assets	Rate of Depreciation	Original Cost			Depreciation			Net Book Value				
			₹	₹	₹	₹	₹	₹	₹	₹	₹		
1	Refrigerators, Freezers & Water Coolers	10%	4106001	52,000	-	52,000	411600106	5,200	-	5,200	46,800	52,000	
2	Air Conditioner & Air Cooler	10%	4106002	457,220	10,500	6500	411600103	151,039	31,993	-	183,032	291,188	306,181
3	fax	10%	4106003	35,500	-	-	411600101	25,074	1,043	-	26,117	9,383	10,426
4	Xerox Machine	10%	4106004	52,500	-	-	411600105	12,102	4,040	-	16,142	36,358	40,398
5	Telephone & Communication Equipment	10%	4106006	34,400	-	-	411600102	21,432	1,359	-	22,791	11,671	12,968
6	generators & Inverters	10%	4106010	90,500	-	-	411600104	47,215	4,329	-	51,544	38,357	43,285
	Office & Other Equipment		41060	722,120	10,500	6,500		739,120	256,862	47,901	304,763	434,357	465,258
	Computers		41061	-	-	-	-	-	-	-	-	-	-
1	Computers	40%	4106101	1,179,203	63,945	86,945	4116101	478,076	163,418	-	1,041,494	288,599	301,127
2	Printers	40%	4106102	41,000	6,934	-	4116101	40,056	3,151	-	43,207	-	944
3	Computer - C C Camera	40%	4106105	55,018	-	-	4116101	35,745	7,709	-	43,454	-	19,273
	Computers		41061	1,275,221	70,879	86,945		1,433,045	953,877	174,278	1,128,185	288,599	321,344
	Other Equipment:		41062	-	-	-	-	-	-	-	-	-	-
1	Other equipment	10%	4106209	235,190	-	9,000	41160301	115,843	12,385	-	128,228	115,962	119,347
2	Other equipment containers	10%	4106210	1	-	-		1	0	-	0	1	1
	Other Equipment:		41062	235,191	-	9,000		115,843	12,385	-	128,228	115,963	119,348
	Furniture, Fixtures, Fittings and Electrical Appliances		41070	-	-	-	-	-	-	-	-	-	-
1	Cabinets	10%	4107001	4,519	-	-	411700101	3,371	115	-	3,486	1,033	1,148
2	Countertops	10%	4107002	20,200	11,493	-	411700102	16,092	1,560	-	17,652	14,041	4,108
3	Chairs	10%	4107004	368,566	-	-	411700103	79,805	30,876	-	110,681	277,885	308,761
4	Furniture - Fixtures	10%	4107005	472,275	1500	53000	411700108	476,775	113,047	33,723	146,770	330,005	309,228
5	Fans	10%	4107009	10,500	-	-	411700104	10,500	8,018	248	8,266	2,234	2,482
6	Electrical fitting	10%	4107010	11,125	-	-	411700111	11,125	1,113	1,001	2,114	9,011	10,012
7	Tables	10%	4107003	-	-	-	-	-	-	-	-	-	-
8	stool	10%	41070301	4,150	-	-	411700105	3,061	109	-	3,170	980	1,089
9	computer table	10%	41070302	1,850	-	-	411700106	1,512	34	-	1,546	304	338
10	talati room table	10%	41070303	5,000	-	-	411700107	4,082	92	-	4,174	826	918
11	benches	10%	41070304	1,200	-	-	411700109	884	32	-	916	284	316
12	tables	10%	41070305	38,400	81,000	-	411700110	119,400	27,971	9,143	37,114	82,286	10,429
13	Other equipments	10%	41070306	29,550	-	-	411700108	29,550	18,380	1,117	19,497	10,053	11,170
	Furniture, Fixtures, Fittings and Electrical Appliances		41070	937,335	93,995	53,000		1,084,328	277,336	78,049	355,385	728,943	659,999
	Other fixed assets			-	-	-		-	-	-	-	-	-
	Other fixed assets	10%	4108004	821,225	-	-	4118001	61,591	75,963	-	137,554	683,671	759,634
	TOTAL			821,225	-	-		821,225	61,591	75,963	137,554	683,671	759,634

For, Patel & Mehta  
Chartered Accountants

Lead Manager,  
(CA. Roshni Patel)  
(FIRM: 125480W)  
Mem. No. - 116302  
Date: 30/12/2023  
Place: Karamnad



For, BORJAVI NAGARFALIKA

Accountant  
(Dineshbhai Parmar)

Chief Officer  
(Bhartiben Somani)





## 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.

For, Patel & Mehta  
Chartered Accountants

Lead Manager.  
(CA Roopin Patel)  
(FRN-125480W)  
Mem.No.- 116802  
Date :30/12/2021  
Place : Karamsad



For, BORIAVI NAGARPALIKA

Accountant  
(Dineshbhai Parmar)



- f. Revenue in respect of Rent from civic amenities is accrued based on terms of Agreement
- 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.

For, Patel & Mehta  
Chartered Accountants



Lea Manager.  
(CA Roopin Patel)  
(FRN-125480W)  
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Place : Karamsad



For, BORIAVI NAGARPALIKA

  
Accountant  
(Dineshbhai Parmar)



- 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.

### 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 31/5/2020.

### 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.

For, Patel & Mehta  
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Lead Manager.  
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For, BORIAVI NAGARPALIKA



Accountant  
(Dineshbhai Parmar)

- 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.

## 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.

For, Patel & Mehta  
Chartered Accountants

  
Lead Manager.  
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(FRN-125480W)  
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Place : Karamsad



For, BORIAVI NAGARPALIKA

  
Accountant  
(Dineshbhai Parmar)



## 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.
- 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.

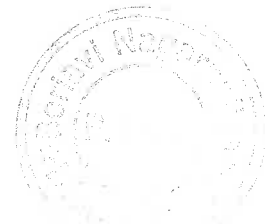
For, Patel & Mehta  
Chartered Accountants

  
Lead Manager.  
(CA Róopin Patel)  
(FRN-125480W)  
Mem.No.- 116802  
Date :30/12/2021  
Place : Karamsad



For, BORIAVI NAGARPALIKA

  
Accountant  
(Dineshbhai Parmar)



## 2 Notes to the Accounts for the F.Y.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

For, BORIAVI NAGARPALIKA

  
Lead Manager.  
(CA Roopin Patel)  
(FRN-125480W)  
Mem.No.- 116802  
Date:30/12/2021  
Place:-Karamsad



  
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 31.03.2020. Table for the same is as follow:

Sr.	Particulars of Tax Receivable	Debtors as on 31.03.2020	Accumulated Provision @ 25% on outstanding balance as on 31.03.20	Provision for the year
1	Property Tax	10585571.00	102864.50	2646392.75
2	General Water Tax	3317455.00	45173.50	829363.75
3	Special Water Tax	15619541.00	185185.00	3904885.25
4	Sanitation Tax	2950300.00	43728.00	737575.00
5	Safai Upkar	1371620.00	43876.00	342905.00
6	Electricity Tax	5217768.00	98721.00	1304442
7	Sewerage Tax	1494331.00	138746.75	373582.75
	<b>Total</b>	<b>40556586.00</b>	<b>658294.75</b>	<b>10139146.50</b>

For, Patel & Mehta  
Chartered Accountants

  
Lead Manager.  
(CA Roopin Patel)  
(FRN-125480W)  
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Place:-Karamsad



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

For, BORIAMI NAGARPALIKA

  
Lead Manager,  
(CA Roopin Patel)  
(FRN-125480W)  
Mem.No.- 116802  
Date:-30/12/2021  
Place:-Karamsad



  
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



Lead Manager.  
(CA Roopin Patel)  
(FRN-125480W)  
Mem.No.- 116802  
Date:-30/12/2021  
Place:-Karamsad



For, BORIIVI 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

  
Lead Manager.  
(CA Roopin Patel)  
(FRN-125480W)  
Mem.No.- 116802  
Date:-30/12/2021  
Place:-Karamsad



For, BORIAVI NAGARPALIKA

  
Accountant  
(Dineshbhai Parmar)



**Details of aggregate balance of unutilized grants as on 31.03.2020 is as under:**

	Particulars	Amount (Rs.)	Amount (Rs.)
A.	Aggregate Balance of Unutilized Grants		
B.	Represented by :		15461670.00
(a)	Aggregate of Balances in Bank:		
i	Savings deposits	13058651.00	
ii	Current deposits		
iii	Fixed Deposits	37955.88	13096606.00
(b)	Aggregate unadjusted advances from grant fund		
C.	Total of B		
D.	Difference (A-C)		2365064.00

**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

Lead Manager.  
(CA Hoopin Patel)  
(FRN-125480W)  
Mem.No. - 116802  
Date:-31/03/2021  
Place:-Karamsad



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	3502018-Other Deduction		10.00
2	3502012-Credit Society Deduction	600.00	
3	3202008-Professional Tax		650.00

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 31.05.2020.

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



Lead Manager.  
(CA Roopin Patel)  
(FRN-125480W)  
Mem.No.- 116802  
Date:-30/12/2021.  
Place:-Karamsad.



For, BORIAVI NAGARPALIKA



Accountant  
(Dineshbhai Parmar)



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

Sr No	Name & Account Code	Amount.
1	Marrige Fees (3503002)	8264.00
2	Birth & Death Fees (3503003)	932030.00
3	Other Government Dues (3503005)	642895.00

Loan Reconciliation Statement  
As on 31<sup>st</sup> March -2020

Sr. no.	Specify the name of the Institution from whom the loan is received	Principle amt. of Loan	Total Interest & Principle payable as on 31.3.20	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	142211.00	1580114.00	NIL	MADE	N.A
2	V.N.V.Y-2	45,00,000.00	5981776.00	45,00,000.00	NIL	MADE	N.A
3	NSDP	29,04,826.00	-	-	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	13913723.00	4,13,65,000.00	NIL	MADE	N.A

For, Patel & Mehta  
Chartered Accountants

  
Lead Manager.  
(CA Roopin Patel)  
(FRN-125480W)  
Mem.No.- 116802  
Date:-30/12/2021.  
Place:-Karamsad.



For, BORIAVI NAGARPALIKA

  
Accountant  
(Dineshbhai Parmar)



**Boriavi Nagarpalika**  
**Tally V/s Daybook Reconciliation Statement**  
**As on 31st March, 2020**

SR. NO.	Account Code	Name Of Bank	Balance As per Tally	Balance As per Day Book	Difference & Reco	Reco. Note
1	4506102	Central Bank Boriyavi - A/C 5504 & 3409	1,049,276.70	883,786.70	165,490.00	Note :-8
2	4506103	Central Bank Boriyavi - A/C 5822 & 5815	-	276.00	(276.00)	Note :-7
3	4506104	Central Bank Boriyavi - A/C 7567 & 1962	10,185,385.34	9,975,515.22	209,870.12	Note :-5
4	4506105	Central Bank Boriyavi - A/C 7828 & 555	427,614.51	486,742.31	(59,127.80)	Note :-3
5	4506106	Central Bank Boriyavi - A/C 2207594788	1,005.00	2,303.00	(1,298.00)	Note :-9
6	4506107	Central Bank - 6188 & 8667	2,722.00	3,902.00	(1,180.00)	Note :-10
7	4506108	Bank of Baroda - A/C No 5033	1,395,371.00	1,360,916.00	34,455.00	Note :-1
8	4506109	Bank of Baroda - A/C No 5193	1,452,591.00	976,904.00	475,687.00	Note :-6
9	4506110	H.D.F.C- A/C No:-40158	2,381.00	2,381.00	-	
10	4506111	Bank of Baroda - A/C No 9835	1364.00	1364.00	-	
11	4506112	Net Banking EPF 3704021248	1289146.40	1205735.60	83,410.80	Note :-2
12	4506113	AU Small Finance Bank	71972.13	72335.00	(362.87)	Note :-4
		<b>TOTAL</b>	15,878,829.08	14,972,160.83		

For. Patel & Mehta  
Chartered Accountants

*Lead Manager*  
CA Roshin Patel  
Firm Regi. No.-125480W  
Mem.No.-116802  
Date :30/12/2021  
Place:- Karamsad



For, BORIAVI NAGARPALIKA

*Accountant*  
(Dinesh Parmar)

*Chief Officer*  
(Bhartiben Somani)



BANK RECONCILIATION STATEMENT			
BORIYAVI NAGARPALIKA 19-20			
Bank of Baroda - 5033		MONTH	Mar-20
PARTICULAR		AMOUNT	
<b>BALANCE AS PER TALLY</b>		<b>1,395,371.00</b>	
<b>Less</b> CHEQUES ISSUED BUT NOT PRESENTED			
		TOTAL	-
<b>Less</b> CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK			
1	Intrest	11.05.2019	281.00
2	Intrest	10.08.2019	765.00
3	Intrest	13.11.2019	4,973.00
4	Return Insufficient	08.01.2020	4940.00
5	Return Blocked	08.01.2020	6500.00
6	ICA2	04.02.2020	44556.00
7	Intrest	12.02.2020	13310.00
		TOTAL	<b>75,325.00</b>
<b>Add</b> CHEQUES DEPOSITED BUT NOT CLEARED			
1	Cash Deposited	25.10.2019	17,400.00
		TOTAL	<b>17,400.00</b>
<b>Add</b> DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK			
1		08.01.2020	4,940.00
2		08.01.2020	6,500.00
3	Return Charges 08.01.2020	12.01.2020	590.00
4		16.01.2020	6,500.00
5		16.01.2020	4,940.00
		TOTAL	<b>23,470.00</b>
<b>BALANCE AS PER DAY BOOK</b>		<b>1,360,916.00</b>	

BANK RECONCILIATION STATEMENT			
BORIYAVI NAGARPALIKA 19-20			
Net Banking Epf -1248		MONTH	Mar-20
PARTICULAR		Amount	
<b>BALANCE AS PER TALLY</b>		<b>1,289,146.40</b>	
<b>Less</b> CHEQUES ISSUED BUT NOT PRESENTED IN BANK			
		TOTAL	-
<b>Less</b> CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK			
1	Interest	31.05.2019	3,590.00
2	CH. No:-057584	11.06.2019	59,052.00
3	Interest	31.08.2019	5,280.00
4	Interest	30.11.2019	6,901.00
5	Interest	29.02.2020	8,589.00
		TOTAL	<b>83,412.00</b>
<b>Add</b> CHEQUES DEPOSITED BUT NOT CLEARED			
1			
		TOTAL	-
<b>Add</b> DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK			
1	SMS Charge	25.04.2019	0.30
2	SMS Charge	13.07.2019	0.30
3	SMS Charge	14.10.2019	0.30
4	SMS Charge	04.03.2020	0.30
		TOTAL	<b>1.20</b>
<b>BALANCE AS PER DAY BOOK</b>		<b>1,205,735.60</b>	

For, Patel & Mehta  
Chartered Accountants

Lead Manager,  
CA Ravi Patel  
Firm Regi. No.-125480W  
Mem.No.-116802  
Date:30/12/2021  
Place:- Karamsad



For, BORIYAVI NAGARPALIKA

Accountant  
(Dinash Parmar)



BANK RECONCILIATION STATEMENT			
BORIYAVI NAGARPALIKA 19-20			
Central Bank Of India -555	MONTH	Mar-20	
PARTICULAR	Amount		
<b>BALANCE AS PER TALLY</b>			<b>427,614.51</b>
<b>Less: CHEQUES ISSUED BUT NOT PRESENTED IN BANK</b>			
1	06.05.2019	381,065.00	
2	07.06.2019	6,240.00	
3	26.06.2019	10,030.00	
4	26.06.2019	6,543.00	
5	26.06.2019	22,275.00	
6	05.07.2019	15,500.00	
7	19.07.2019	18,588.00	
8	19.07.2019	40,814.00	
9	19.07.2019	3,261.00	
10	19.07.2019	2,500.00	
11	23.07.2019	55,159.00	
		<b>TOTAL</b>	<b>561,975.00</b>
<b>Less: CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK</b>			
1	CH. No:-055286	16.04.2019	3,002.00
2	CH. No:-055285	16.04.2019	23,543.00
3	Cash	16.04.2019	438,363.00
4	Cash	06.05.2019	85,337.00
5	CH. No:-057586	11.06.2019	18,312.00
6	CH. No:-057585	11.06.2019	3,000.00
7		19.07.2019	48,870.00
8	CH. No:-087395	20.07.2019	4,345.00
		<b>TOTAL</b>	<b>624,772.00</b>
<b>Add: CHEQUES DEPOSITED BUT NOT CLEARED</b>			
1	CHQ. Return Maid By 31.03.2020	16.4.2019	467,348.00
4	CHQ. Return Maid By 31.03.2020	06.05.2019	466,402.00
5	CHQ. Return Maid By 31.03.2020	11.06.2019	80,364.00
6	CHQ. Return Maid By 31.03.2020	19.07.2019	53,175.00
7	CHQ. Return Maid By 31.03.2020	23.07.2019	40.00
8	CHQ. Return Maid By 31.03.2020	24.07.2019	40,814.00
10	CHQ. Return Maid By 31.03.2020	30.07.2019	55,159.00
11	CHQ. Return Maid By 31.03.2020	02.08.2019	18,588.00
12	CHQ. Return Maid By 31.03.2020	02.08.2019	2,500.00
13	CHQ. Return Maid By 31.03.2020	26.08.2019	15,500.00
		<b>TOTAL</b>	<b>1,199,890.00</b>
<b>Add: DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK</b>			
1	CH. N6:-057854	17.06.2019	6,240.00
2	CH. No:-059162	03.07.2019	10,030.00
3	CH. No:-059163	04.07.2019	28,818.00
4	CHQ. Book Charge	15.07.2019	60.00
5	GST	15.07.2019	10.80
6	Inward Che. Charge	16.07.2019	100.00
7	GST	16.07.2019	18.00
8	Inward Che. Charge	16.07.2019	100.00
9	GST	16.07.2019	18.00
10	Inward Che. Charge	26.07.2019	100.00

For, Patel & Mehta  
Chartered Accountants

Lead Manager,  
CA Roshin Patel  
Firm Regi. No.-125480W  
Mem.No.-116802  
Date :30/12/2021  
Place:- Karamsad



For, BORIYAVI NAGARPALIKA

Accountant  
(Dinesh Parmar)





11	GST	26.07.2019	18.00	
12	Inward Che. Charge	26.07.2019	100.00	
13	Inward Che. Charge	29.07.2019	100.00	
14	GST	29.07.2019	18.00	
15	Inward Che. Charge	31.07.2019	100.00	
16	GST	31.07.2019	18.00	
17	Inward Che. Charge	01.09.2019	100.00	
18	GST	01.09.2019	18.00	
19	GST	26.07.2019	18.00	
			<b>TOTAL</b>	<b>45,984.80</b>
<b>BALANCE AS PER DAY BOOK</b>				<b>486,742.31</b>

Note :-4			
BANK RECONCILIATION STATEMENT			
BORIYAVI NAGARPALIKA 19-20			
AU FINANCE		MONTH	Mar-20
PARTICULAR			Amount
<b>BALANCE AS PER TALLY</b>			<b>71,972.13</b>
<b>Less CHEQUES ISSUED BUT NOT PRESENTED IN BANK</b>			
<b>TOTAL</b>			<b>-</b>
<b>Less CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK</b>			
1	interest	31-01-2020	1.00
2	interest	29-02-2020	79.00
3	interest	09.03.2020	166.29
4	interest	31-03-2020	246.00
<b>TOTAL</b>			<b>492.29</b>
<b>ADD CHEQUES DEPOSITED BUT NOT CLEARED</b>			
1			
<b>TOTAL</b>			<b>-</b>
<b>ADD DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK</b>			
1	Bank Charges	31-01-2020	77.12
2	Bank Charges	10-02-2020	95.57
3	Bank Charges	10-02-2020	17.43
4	Bank Charges	13-02-2020	32.77
5	Bank Charges	14-02-2020	20.52
6	Bank Charges	03-03-2020	53.88
7	Bank Charges	12-03-2020	81.37
8	Bank Charges	19-03-2020	27.97
9	Bank Charges	21-03-2020	54.86
10	Bank Charges	23-03-2020	126.61
11	Bank Charges	24-03-2020	30.13
12	Bank Charges	18-03-2020	236.93
<b>TOTAL</b>			<b>855.16</b>
<b>BALANCE AS PER DAY BOOK</b>			<b>72,335.00</b>

For, Patel & Mehta  
Chartered Accountants

Lead Manager,  
CA Roshin Patel  
Firm Regi. No.-125480W  
Mem.No.-116802  
Date :30/12/2021  
Place:- Karamsad



For, BORIYAVI NAGARPALIKA

Accountant  
(Dinesh Parmar)



BANK RECONCILIATION STATEMENT			
BORIYAVI NAGARPALIKA 19-20			
Central Bank - 7567 & 1962		MONTH	Mar-20
PARTICULAR			Amount
<b>BALANCE AS PER TALLY</b>			<b>10,185,385.34</b>
<b>Less: CHEQUES ISSUED BUT NOT PRESENTED IN BANK</b>			
	17.09.2019	2,549.00	
4	25.09.2019	16,391.00	
5	1.10.2019	5,609.00	
6	10.10.2019	18,632.00	
7	10.10.2019	72,413.00	
8	10.10.2019	994,644.00	
9	10.10.2019	1,013,276.00	
10	10.10.2019	19,472.00	
11	10.10.2019	244,915.00	
12	10.10.2019	19,473.00	
13	19.10.2019	37,012.00	
	<b>TOTAL</b>		<b>2,444,386.00</b>
<b>Less: CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK</b>			
1	NEFT GRANT	03-04-2019	19,473.00
2	NEFT JILA SADBHAVAN	04-04-2019	1,013,276.00
6		03.12.2019	7,570.00
11	Day Book Ma Vadhare Lidha Che	02-08-2019	10.32
12	Intrest	29.02.2020	174,311.00
	<b>TOTAL</b>		<b>1,214,640.32</b>
<b>ADD: CHEQUES DEPOSITED BUT NOT CLEARED</b>			
1		08-05-2019	38,945.00
2		08-05-2019	2,026,552.00
3		4.10.2019	5,609.00
4		10.10.2019	244,915.00
5		10.10.2019	1,105,162.00
	<b>TOTAL</b>		<b>3,421,183.00</b>
<b>ADD: DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK</b>			
1	CHQ. Book Charge	15.07.2019	60
2	GST	15.07.2019	10.80
3	CHQ. Book Charge	15.07.2019	60
4	GST	15.07.2019	10.80
6	CHQ. Book Charge	21.08.2019	60.00
7	GST	21.08.2019	10.80
8	CHQ. Book Charge	17.09.2019	60.00
9	GST	17.09.2019	10.80
10	CHQ. Book Charge	17.09.2019	60.00
11	GST	17.09.2019	10.80
12	CH. No:-061686	04.10.2019	2,549.00
13	CH. No:-061695	11.10.2019	11,269.00
14	CHQ. Book Charge	14.10.2019	60.00
15	GST	14.10.2019	10.80

For. Patel & Mehta  
Chartered Accountants

Lead Manager.  
CA Roopin Patel  
Firm Regi. No.-125480W  
Mem.No.-116802  
Date :30/12/2021  
Place:- Karamsad



For, BORIYAVI NAGARPALIKA

Accountant  
(Dinesh Parmar)



16 CHQ.Book Charge	17.10.2019	60.00	
17 GST	17.10.2019	10.80	
18 CHQ.Book Charge	05.11.2019	120.00	
19 GST	05.11.2019	21.60	
20 CHQ.Book Charge	05.11.2019	60.00	
21 GST	05.11.2019	10.80	
22 CH. No:-061694	07.11.2019	5,122.00	
23 CHQ.Book Charge	3.12.2019	60.00	
24 GST	3.12.2019	10.80	
25 CHQ.Book Charge	3.12.2019	60.00	
26 GST	3.12.2019	10.80	
27	03.12.2019	7,570.00	
28 CHQ.Book Charge	01.01.2020	60.00	
29 GST	01.01.2020	10.80	
30 CHQ.Book Charge	17.01.2020	60.00	
31 GST	17.01.2020	10.80	
32 CHQ.Book Charge	17.01.2020	60.00	
33 GST	17.01.2020	10.80	
34 OCT. Tax	14.02.2020	118.00	
35 CHQ.Book Charge	25.02.2020	120.00	
36 GST	25.02.2020	21.60	
37 CHQ.Book Charge	25.02.2020	60.00	
38 GST	25.02.2020	10.80	
39 CHQ.Book Charge	25.02.2020	60.00	
40 GST	25.02.2020	10.80	
		<b>TOTAL</b>	<b>27,973.20</b>
<b>BALANCE AS PER DAY BOOK</b>			<b>9,975,515.22</b>

BANK RECONCILIATION STATEMENT			
BORIYAVI NAGARPALIKA 19-20			
Bank Of Baroda -5193		MONTH	Mar-20
PARTICULAR			Amount
<b>BALANCE AS PER TALLY</b>			<b>1,452,591.00</b>
<b>Less: CHEQUES ISSUED BUT NOT PRESENTED IN BANK</b>			
<b>Less: CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK</b>			
		<b>TOTAL</b>	<b>-</b>
1 Interest	11.05.2019	18,099.00	
2 Interest	10.08.2019	13,623.00	
4 Nagar Pal. ICAI	25.10.2019	17,400.00	
5 Return	11.11.2019	9,731.00	
6 Interest	13.11.2019	5,716.00	
7 Return	27.12.2019	25,880.00	
8 Cash Deposit	18.01.2020	63,994.00	
9 Nagar Pal ICAI	04.02.2020	6,948.00	
10 Sardar Patel	07.02.2020	160.00	
11 Interest	11.02.2020	1,250.00	
12 Interest	11.02.2020	1,250.00	
13 Interest	12.02.2020	35,903.00	
14 Cash Deposit	18.02.2020	130,952.00	
15 Hasmukhbhai	4.03.2020	8,472.00	
16 Transfer	4.03.2020	5,285.00	

For, Patel & Mehta  
Chartered Accountants

Lead Manager,  
CA Roshin Patel  
Firm Regi. No.-125480W  
Mem.No.-116802  
Date :30/12/2021  
Place:- Karamsad



For, BORIYAVI NAGARPALIKA

Accountant  
(Dinesh Parmar)

17	Inst 68 MICR	05.03.2020	10,000.00	
18	Inst 235636 MICR	05.03.2020	2,460.00	
19	Inst 235637 MICR	05.03.2020	2,373.00	
20	Arjun	07.03.2020	9,291.00	
21	ICA	07.03.2020	4,897.00	
22	Dipak Electric	07.03.2020	7,564.00	
23	Gaurang	11.03.2020	2,515.00	
24	INST 6 MICR	12.03.2020	2,500.00	
25	Irfan Kirana Stroe	26.03.2020	7,264.00	
26	Manjulaben M Patel	31.03.2020	4,000.00	
27	M P Patel	31.03.2020	13,900.00	
28	Cash Deposit	31.03.2020	137,178.00	
			<b>TOTAL</b>	<b>548,605.00</b>
<b>ADD CHEQUES DEPOSITED BUT NOT CLEARED</b>				
			<b>TOTAL</b>	<b>-</b>
<b>ADD DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK</b>				
1	Ch. :-532 Branch Parking	11.11.2019	37,012.00	
2	Outward Return Charges	11.11.2019	295.00	
3	Branch Parking	02.12.2019	9,731.00	
4	Radha Swami Swap Pipe	27.12.2019	25,880.00	
			<b>TOTAL</b>	<b>72,918.00</b>
<b>BALANCE AS PER DAY BOOK</b>				<b>976,904.00</b>

BANK RECONCILIATION STATEMENT			
BORIYAVI NAGARPALIKA 19-20			
Central Bank Of India -5815		MONTH	Mar-20
PARTICULAR			Amount
<b>BALANCE AS PER TALLY</b>			
<b>LESS CHEQUES ISSUED BUT NOT PRESENTED IN BANK</b>			-
			<b>TOTAL</b>
<b>Less CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK</b>			-
			<b>TOTAL</b>
<b>ADD CHEQUES DEPOSITED BUT NOT CLEARED</b>			-
			<b>Total</b>
<b>ADD DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK</b>			-
1	Bank Charges	30-06-2019	233.05
2	Gst charges	30-06-2019	41.95
3	Bank Charges	30-09-2019	0.85
4	Bank Charges	30-09-2019	0.13
5	Gst charges	31-12-2019	0.02
			<b>TOTAL</b>
<b>BALANCE AS PER DAY BOOK</b>			<b>276.00</b>
			<b>276.00</b>

For. Patel & Mehta  
Chartered Accountants

*[Signature]*  
Lead Manager,  
CA Roopin Patel  
Firm Regi. No.-125490W  
Mem.No.-116802  
Date :30/12/2021  
Place:- Karansad



For, BORIYAVI NAGARPALIKA

*[Signature]*  
Accountant  
(Dinesh Parmar)



Note :-8			
BANK RECONCILIATION STATEMENT			
BORIYAVI NAGARPALIKA 19-20			
Central Bank Of India -3409		MONTH	Mar-20
PARTICULAR			Amount
<b>BALANCE AS PER TALLY</b>			<b>1,049,276.70</b>
<b>Less: CHEQUES ISSUED BUT NOT PRESENTED IN BANK</b>			
2			
TOTAL			-
<b>Less: CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK</b>			
1	CH. No:-235630	17.04.2019	2,440.00
2	CH. No:-059176	08.07.2019	5,348.00
3	CH. No:-068280	29.02.2020	28,368.00
4	CH. No:-068268	29.02.2020	15,743.00
5	CH. No:-068276	29.02.2020	13,586.00
6	CH. No:-068618	29.02.2020	11,774.00
7	CH. No:-068614	29.02.2020	13,435.00
8	CH. No:-068626	29.02.2020	7,428.00
9	CH. No:-068622	29.02.2020	8,267.00
10	CH. No:-068632	29.02.2020	39,009.00
11	CH. NO:-069594	18.03.2020	2,503.00
12	CH. NO:-069593	18.03.2020	10,824.00
13	CH. NO:-064294	18.03.2020	3,849.00
14	CH. NO:-000502	20.03.2020	7,200.00
15	CH. NO:-	20.03.2020	10,433.00
16	CH. NO:-722666	20.03.2020	3,378.00
TOTAL			<b>183,585.00</b>
<b>ADD: CHEQUES DEPOSITED BUT NOT CLEARED</b>			
1			
TOTAL			-
<b>ADD: DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK</b>			
1	Bank Pass book Printing difference	01.08.2019	17,977.00
2	Bank charges	4.02.2020	118.00
TOTAL			<b>18,095.00</b>
<b>BALANCE AS PER DAY BOOK</b>			<b>883,786.70</b>

Note :-9			
BANK RECONCILIATION STATEMENT			
BORIYAVI NAGARPALIKA 19-20			
Central Bank Of India -4788		MONTH	Mar-20
PARTICULAR			Amount
<b>BALANCE AS PER TALLY</b>			<b>1,005.00</b>
<b>Less: CHEQUES ISSUED BUT NOT PRESENTED IN BANK</b>			
TOTAL			-
<b>Less: CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK</b>			
TOTAL			-

For, Patel & Mehta  
Chartered Accountants

Lead Manager,  
CA Hoopin Patel  
Firm Regi. No.-125480W  
Mem.No.-116802  
Date :30/12/2021  
Place:- Karamsad

For, BORIYAVI NAGARPALIKA

Accountant  
(Dinesh Parmar)





**BORIAVI NAGARPALIKA - (2019-20)**

**Cash Flow Summary**

In Condensed Format

1-Apr-2019 to 31-Mar-2020

Inflow	1-Apr-2019 to 31-Mar-2020	Outflow	1-Apr-2019 to 31-Mar-2020
110 (Tax Revenue (110))	2,35,072.00	210 (Establishment Expenses (210))	18,92,736.00
120 (Assigned Revenues & Compensations (120))	22,04,401.00	220 (Administrative Expenses (220))	21,74,653.00
320 (Grants, Contribution for Specific Purposes (320))	8,52,85,294.00	320 (Grants, Contribution for Specific Purposes (320))	82,52,876.00
130 (Rental Income From Municipal Properties (130))	4,58,135.00	230 (Operations & Maintenance (230))	74,25,091.00
140 (Fees & User Charges (140))	52,44,147.32	240 (Interest & Finance Charges (240))	50,03,017.36
150 (Sale & Hire Charges (150))	13,900.00	250 (Program Expenses (250))	3,45,481.00
340 (Deposits Received (340))	22,77,778.00	340 (Deposits Received (340))	17,61,536.00
160 (Revenue Grants, Contribution and Subsidies (160))	94,501.00	350 (Other Liabilities (350))	1,35,82,707.00
171 (Interest Earned (171))	9,04,967.00	360 (Provisions (360))	13,80,063.00
350 (Other Liabilities (350))	41,62,103.29	440 (Pre-Paid Expenses (440))	15,380.00
180 (Other Income (180))	3,89,998.00	450 (Cash and Bank Balance (450))	12,49,57,210.61
431 (Sundry Debtors (Receivables) (431))	66,66,401.00	990 (Expenditure Against Grant-990)	5,62,41,174.00
460 (Loans, Advances and Deposits (460))	59,052.00	410 (Fixed Assets (410))	82,95,251.00
450 (Cash and Bank Balance (450))	12,33,31,426.36		
<b>Total</b>	<b>23,13,27,175.97</b>	<b>Total</b>	<b>23,13,27,175.97</b>

**For, Patel & Mehta  
Chartered Accountant**

**Lead Manager  
CA Roopin Patel  
FR No. : 125480W  
M No. : 118802  
Place : Karamsad  
Date :**



ACCOUNTANT  
**BORIAVI NAGARPALIKA**

*B. Desai*  
Chief Officer  
**Boriavi Nagarpalika**

