

Income & Expenditure Account
for the year ended 31st March, 2021

Sr. No.	Major Head Description	Major Code	Schedule	Amount Rs.	
				2020-21	2019-20
I	INCOME				
1	Tax Revenue	110	A	8,896,084.00	8,940,985.00
2	Assigned Revenues & Compansations	120	B	2,947,758.00	2,204,401.00
3	Rental Income from Municipal Properties	130	C	1,647,154.00	458,135.00
4	Fees & User Charges	140	D	5,295,332.00	5,244,147.32
5	Sale & Hire Charges	150	E	81,400.00	13,900.00
6	Revenue Grants and Contributions & Subsidies	160	F	27,211,327.16	28,135,284.00
7	Income from Investment	170	G	-	-
8	Interast Earned	171	H	425,027.61	904,967.00
9	Other Income	180	I	2,832,401.86	389,998.00
Total Rs.				49,336,484.63	46,291,817.32
II	EXPENDITURE				
1	Establishment Expenses	210	J	12,981,823.00	14,730,128.00
2	Administrative Expenses	220	K	4,187,654.00	4,553,605.00
3	Operating & Maintenance	230	L	19,591,175.00	11,383,745.00
4	Interest & Finance Charges	240	M	2,606,367.27	7,249,456.36
5	Programme Expenses	250	N	272,258.00	443,710.00
6	Revenue Grants, Contribution, & Subcidies to Other	260	O	10,000.00	-
7	Provision & Write Off	270	P	193,873.25	658,294.75
8	Miscellaneous Expenses Losses & Refunds	271	Q	-	-
9	Depreciation	272	R	24,341,831.00	22,319,633.00
Total Rs				64,184,981.52	61,338,572.11
10	Gross Surplus of Income Over Expenses				
11	Add/Less : Prior Period Items - Income/expenditure	280	S	700.00	-
12	Less :-Transfer to Reserve Funds	290	T		
13	Net Surplus Carried Over to Municipal Fund			(14,849,196.89)	(15,046,754.79)
Significant Accounting Policies & Notes to the Accounts			U	-	

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

Compile From Books of Accounts

For, Patel & Mehta
Chartered Accountants

(Signature)
Lead Manager,
(CA Nirav Mehta)
Firm Regi. No.-125480W
Mem.No.-116875
Date 30.07.2022
Place : Anand

For, BORIAMI NAGARPALIKA

(Signature)
Accountant
(Dineshbhai Parmar)

(Signature)
Chief Officer
(K.K.Solanki)

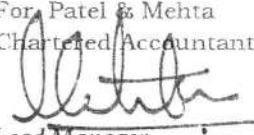


**Schedules Annexed to and forming part of Income & Expenditure Account
for the year ended 31st March, 2021**

Sr.	Minor Head Description	Minor Code	Grouping	Amount Rs.	Amount Rs.
				2020-21	2019-20
SCHEDULE : A : Tax Revenue - 110					
1	Property Tax	11001	1	1,837,284.00	1,615,663.00
2	Water Tax	11002	2	3,196,550.00	3,237,750.00
3	Sewerage Tax	11003	3	1,110,200.00	1,235,500.00
4	Conservancy (Sanitation) Tax	11004	4	1,192,100.00	1,268,450.00
5	Lighting Tax	11005	5	1,362,900.00	1,348,550.00
6	Professional Tax	11010	6	197,050.00	235,072.00
Total Rs.				8,896,084.00	8,940,985.00
SCHEDULE : B : Assigned Revenue & Compansations - 120					
1	Tax & Duties Collected by Others	12010		-	-
2	Compensations in lieu of Taxes / Duties	12020	7	2,947,758.00	2,204,401.00
Total Rs.				2,947,758.00	2,204,401.00
SCHEDULE : C : Rental Income from Municipal Properties - 130					
1	Rent from Civic Amenities	13010	8	1,594,654.00	433,235.00
2	Rent from Lease of Land	13040	9	52,500.00	24,900.00
Total Rs.				1,647,154.00	458,135.00
SCHEDULE :D : Fees & User Charges - 140					
1	Licensing Fees	14011	10	2,120.00	260.00
2	Fees for grant of Permit	14012	11	91,520.00	1,000.00
3	Fees for Certificate / Extract	14013	12	12,264.00	9,535.00
4	Regularization Fees	14015	13	2,000.00	-
5	Penalties & Fines	14020	14	1,335,111.00	701,472.00
6	Other Fees	14040	15	2,516,000.00	1,317,290.32
7	User Charges	14050	16	80,650.00	105,900.00
8	Fees Remission and Refund	14090	17	1,255,667.00	3,108,690.00
Total Rs.				5,295,332.00	5,244,147.32
SCHEDULE : E : Sale & Hire Charges - 150					
1	Sale of Forms & Publications	15011	18	81,400.00	13,900.00
Total Rs.				81,400.00	13,900.00
SCHEDULE : F :Revenue Grant ,Contri,&Subcidies -160					
1	Revenue Grants	16010	19	26,618,020.16	28,040,783.00
2	Contribution Towards Scheme	16030	20	593,307.00	94,501.00
Total Rs.				27,211,327.16	28,135,284.00

Compile From Books of Accounts

For, Patel & Mehta
Chartered Accountants


Lead Manager.

CA Nirav Mehta
Firm Regi. No.-125480W

Mem.No.-116875

Date:30.07.2022

Place:- Anand

For, BORIAVI NAGARPALIKA


Accountant
(Dineshbhai Parmar)



Sr.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2020-21	2019-20
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	21	425,027.61	904,967.00
Total Rs.				425,027.61	904,967.00
SCHEDULE : I : Other Income - 180					
1	Deposit Forfeited	18010	22	77,662.00	381,065.00
2	Recovery from Employees	18040	23	36,726.00	-
3	excess Provisions Written Back	18060	24	104,144.82	-
3	Miscellaneous Income	18080	25	2,613,869.04	8,933.00
Total Rs.				2,832,401.86	389,998.00
SCHEDULE : J : Establishment Expenses - 210					
1	Salaries, Wages & Bonus	21010	26	11,882,582.00	14,260,246.00
2	Benefit and Allowances	21020	27	228,983.00	252,592.00
3	Other Terminal & Retirement Benefits	21040	28	870,258.00	217,290.00
Total Rs.				12,981,823.00	14,730,128.00
SCHEDULE : K : Administrative Expenses - 220					
1	Rent, Rates, Taxes	22010	29	81,837.00	46,650.00
2	Office Maintenance	22011	30	656,124.00	418,114.00
3	Communication Expenses	22012	31	38,743.00	53,586.00
4	Books & Periodicals	22020	32	1,720.00	2,660.00
5	Printing and Stationery	22021	33	146,564.00	218,660.00
6	Travelling & Conveyance	22030	34	3,900.00	563,395.00
7	Insurance	22040	35	89,887.00	64,528.00
9	Legal Expenses	22051	36	-	80.00
10	Professional and other Fees	22052	37	2,554,803.00	2,548,313.00
12	Advertisement and Publicity	22060	38	219,767.00	268,053.00
13	Others	22080	39	394,309.00	369,566.00
Total Rs.				4,187,654.00	4,553,605.00
SCHEDULE : L : Operating & Maintenance - 230					
1	Power & Fuel	23010	40	4,865,925.00	3,742,178.00
2	Consumption of Stores	23030	41	1,533,454.00	1,485,410.00
3	Hire Charges	23040	42	401,100.00	83,960.00
4	Repairs & Maintenance Infrastructure Assets	23050	43	8,759,652.00	3,545,247.00
5	Repairs & Maintenance Civil Amenities	23051	44	718,343.00	1,478,828.00
6	Repairs & Maintenance Building	23052	45	2,091,715.00	670,224.00
7	Repairs & Maintenance Vehicles	23053	46	1,072,238.00	283,729.00
8	Repairs & Maintenance Others	23059	47	142,948.00	75,919.00
9	Other Operating & Maintenance expenses	23080	48	5,800.00	18,250.00
Total Rs.				19,591,175.00	11,383,745.00

For, BORIAVI NAGARPALIKA

Accountant
(Dineshbhai Parmar)



Sr.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2020-21	2019-20
SCHEDULE : M : Interest & Finance Charges - 240					
1	Inerest on Loan from Central Government	24010	49	-	2,246,439.00
2	Bank Charges	24070	50	2,038,321.27	5,003,017.36
3	Other Finance Expenses	24080	51	568,046.00	-
Total Rs.				2,606,367.27	7,249,456.36
SCHEDULE : N : Programme Expenses - 250					
1	Electronic Expenses	25010	52	-	24,201.00
2	Own Programme	25020	53	112,258.00	394,509.00
3	Share In Programme of Others	25030	54	160,000.00	25,000.00
Total Rs.				272,258.00	443,710.00
SCHEDULE : O : Rev.Grant,Contri .Subcidies - 260					
1	Contributions	26020	55	10,000.00	-
Total Rs.				10,000.00	-
SCHEDULE : P : Provision & Write Off - 270					
1	Provision for Doubtful Receivables	27010	56	193,873.25	658,294.75
Total Rs.				193,873.25	658,294.75
SCHEDULE : Q : Misc.Expenses - 271					
1	Loss on Disposal of Assets	27110		-	-
2	Loss on Disposal of Inveatments	27120		-	-
3	Decline in Value of Investments	27130		-	-
Total Rs.				-	-
SCHEDULE : R : Depreciacion - 272					
1	Building	27220	57	3,877,561.00	3,903,210.00
2	Roads & Bridgs	27230	58	15,983,060.00	14,346,350.00
3	Sewerage & Drainage	27231	59	1,419,360.00	1,276,807.00
4	WaterWays	27232	60	1,355,358.00	1,135,923.00
5	Street lighting	27233		-	-
6	Plant & Machinery	27240	61	944,053.00	802,973.00
7	Vehicles	27250	62	393,453.00	462,886.00
8	Office & Other Equipments	27260	63	225,109.00	234,565.00
9	Furniture,Fixture,Fittings and Electrical Applia	27270	64	72,894.00	78,049.00
10	Other Fixes Assets	27280	65	70,983.00	78,870.00
Total Rs.				24,341,831.00	22,319,633.00

For, BORIAVI NAGARPALIKA

Accountant

(Dineshbhai Parmar)



Sr.	Minor Head Description	Minor Code	Grouping	Amount Rs.	Amount Rs.
				2020-21	2019-20

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	66	700.00	-
6	Refund of Other - Revenues	28060		-	-
7	Other Expenses	28080		-	-
Total Rs.				700.00	-

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.				-	-

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

mpile From Books of Accounts

Patel & Mehta
Chartered Accountants

ud Manager.

A Nirav Mehta

rm Regi. No.-125480W

em.No.-116875

ite:30.07.2022

ace:- Anand

For, BORIAVI NAGARPALIKA

Accountant

(Dineshbhai Parmar)

Chief Officer

(K.K.Solnki)



Balance Sheet Of Boriavi Nagarpalika
as on 31st March, 2021

Sr. No.	Major Head Description	Major Code	Sch.	Amount Rs.	Amount Rs.
				2020-21	2019-20
I	LIABILITIES				
1	Reserve & Surplus :				
(I)	Municipal (General) Fund	310	A	(190,428,064.96)	(175,578,868.07)
(II)	Earmarked Funds	311	B	-	-
(III)	Reserves	312	C	370,247,781.00	355,482,830.00
	Total of Reseve and Surplus			179,819,716.04	179,903,961.93
2	Grant, Contributions for Specific Purposes :				
(I)	Grant, Contribution for Specific purposes	320	D	21,406,307.84	15,461,670.00
	Total of Grant, Capital Contribution			21,406,307.84	15,461,670.00
3	Loans (Liabilities) :				
(i)	Secured Loans	330	E	-	-
(ii)	Unsecured loans	331	F	46,674,745.08	47,820,949.08
	Total of Loans (Liabilities)			46,674,745.08	47,820,949.08
4	Current Liabilities & Provision :				
(i)	Deposit Received	340	G	351,699.00	1,386,208.00
(ii)	Deposits Works	341	H	-	-
(iii)	Other Liabilities	350	I	25,730,744.00	23,545,975.29
(iv)	Provisions	360	J	-	11,571.00
	Total of Current Liabilities & Provision			26,082,443.00	24,943,754.29
	Total Liabilities (Total of 1 to 4)			273,983,211.96	268,130,335.30
II	ASSETS :				
1	Fixed Assets :				
(i)	Fixed Assets	410	K	377,470,639.05	353,838,952.05
(ii)	Less : Accumulated Depreciation	411	K-1	158,591,825.21	134,249,994.21
(iii)	Capital work-in-progress	412	L	-	-
	Total Of Fixed Assets			218,878,813.84	219,588,957.84
2	Investment :				
(i)	Investments in General Fund	420	M	11,375.00	11,375.00
(ii)	Investments in Other Fund	421	M-1	100,580.88	26,580.88
	Total Of Investments			111,955.88	37,955.88
3	Current Assets, Loan & Advances :				
(i)	Stock - in - Hand	430	N	-	-
(ii)	Sundry Debtors(Receivables)	431	O	42,775,332.71	42,416,419.00
(iii)	Less: Provisions for doubtful receivables	432	O-1	10,228,874.93	10,139,146.50
(iv)	Pre-paid Expenses	440	P	31,879.00	15,380.00
(v)	Cash & Bank Balances	450	Q	21,886,354.46	15,935,018.08
(vi)	Loans, Advances & Deposits	460	R	527,751.00	275,751.00
(vii)	Provisions against Loans, Advances and Deposits	461	R-1	-	-
(viii)	Other Assets	470	S	-	-
(ix)	Miscellaneous Expenditure to be written off	480	T	-	-
	Total of Current Assets, Loan & Advances			54,992,442.24	48,503,421.58
	Total Assets (Total of 1 to 3)			273,983,211.96	268,130,335.30
	Significant Accounting Policies & Notes to the Accounts		U	-	-

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

Compile From Books of Accounts

For, Patel & Mehta
Chartered Accountants

Lead Manager

CA Nirav Mehta

Firm Regi. No.-125480W

Mem.No.-116875

Date:30.07.2022

Place:- Anand.

For, BORIAVI NAGARPALIKA

Accountant

(Dineshbhai Parmar)

Chief Officer

(K.K.Solnisi)



Schedules Attached to and Forming Part of the Balance Sheet
As on 31st March, 2021

Sr. No.	Minor Head Description	Minor Code	Grping Si No	Amount Rs.	
				2020-21	2019-20
SCHEDULE - A : MUNICIPAL FUNDS - 310					
1	Municipal Fund	31010	1	(17,770,663.71)	(17,770,663.71)
2	Income & Expenditure Account	31090	2	(172,657,401.25)	(157,808,204.36)
Total				(190,428,064.96)	(175,578,868.07)
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	369,740,086.00	354,975,135.00
3	Borrowing Redumtion Reserve	31220		-	-
4	Special Funds (Utilised)	31230	4	507,695.00	507,695.00
5	Starutory Reserve	31240		-	-
6	General Reserve	31250		-	-
7	Revaluation Reserve	31260		-	-
Total				370,247,781.00	355,482,830.00
SCHEDULE - D : GRANTS, CONTRIBUTIONS FORSPECIFIC PURPOSE - 320					
1	Central Government	32010	5	6,858,779.00	3,131,371.00
2	State Government	32020	6	14,547,528.84	12,330,299.00
3	Other Government Agencies	32030		-	-
4	Financial Institutions	32040		-	-
5	Welfare Bodies	32050		-	-
6	International Organisations	32060		-	-
7	Others	32080		-	-
Total				21,406,307.84	15,461,670.00
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	4,933,910.00	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		-	-
Total				46,674,745.08	47,820,949.08

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For, Patel & Mehta
Chartered Accountants

Lead Manager.

CA Nirav Mehta

Firm Regi. No.-125480W

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Date:30.07.2022

Place:- Anand

For, BCRIAVI NAGARPALIKA

Accountant

(Dineshbhai Parmar)

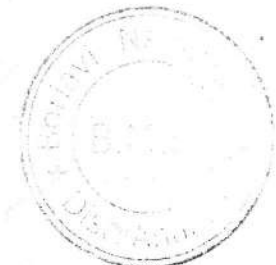


Sr. No.	Minor Head Description	Minor Code	Grping SI No	Amount Rs.	
				2020-21	2019-20
SCHEDULE - G : DEPOSITS RECEIVED - 340					
1	From Contractors / Suppliers	34010	9	351,699.00	1,386,208.00
2	Deposits - Revenues	34020		-	-
3	From Staff	34030		-	-
4	From Others	34080		-	-
Total				351,699.00	1,386,208.00
SCHEDULE - H : DEPOSIT WORKS - 341					
1	Civil Works	34110		-	-
2	Electrical Works	34120		-	-
3	Others	34130		-	-
Total				-	-
SCHEDULE - I : OTHER LIABILITIES - 350					
1	Creditors	35010		-	-
2	Employee Liabilities	35011	10	3,684,650.00	1,821,091.00
3	Interest Accrued & Due	35012	11	20,037,710.00	20,037,710.00
4	Recoveries payable	35020	12	600.00	-
5	Govt. Dues Payable	35030	13	2,007,784.00	1,666,006.00
6	Refunds Payable	35040		-	-
7	Advance Collection of Revenues	35041	14	-	21,168.29
8	Others	35080		-	-
9	Sale Proceeds	35090		-	-
Total				25,730,744.00	23,545,975.29
SCHEDULE - J : PROVISIONS- 360					
1	Provisions for Expenses	36010	15	-	11,571.00
2	Provisions for Interest	36020		-	-
3	Provisions for other Assets	36030		-	-
Total				-	11,571.00
SCHEDULE - K : FIXED ASSETS - 410					
1	Land	41010	16	2,081,378.00	2,081,378.00
2	Building	41020	17	1,652,547.00	872,080.00
3	Civil Amenities & Services Centers	41021	18	7,971,448.00	6,658,646.00
4	Commercial Buildings	41022	19	9,397,890.00	7,605,075.00
5	Workshops & work stations	41023	20	52,182,261.00	52,182,261.00
6	Roads & Bridges	41030	21	243,089,192.00	230,292,912.00
7	Sewerage and Drainage	41031	22	20,574,490.00	18,114,971.00
8	Waterways	41032	23	20,032,314.00	17,354,435.00
9	Public Lighting	41033	24	219,316.00	219,316.00
10	Plant & Machinery	41040	25	10,373,357.00	8,835,337.00
11	Hospital Equipment	41041		-	-
12	Vehicles	41050	26	5,300,632.00	5,300,632.00
13	Office & Other Equipment	41060	27	755,520.00	739,120.00
14	Computers	41061	28	1,640,350.00	1,433,045.00
15	Other Equipment	41062	29	294,391.00	244,191.00
16	Furniture, Fixture, Fittings and Electrical Applia	41070	30	1,084,328.05	1,084,328.05
17	Other Fix Assets	41080	31	821,225.00	821,225.00
18	Assets under Disposal	41090		-	-
Total				377,470,639.05	353,838,952.05

For, BORIAVI NAGARPALIKA


Accountant

(Dineshbhai Parmar)



Sr. No.	Minor Head Description	Minor Code	Grping Sl No	Amount Rs.	
				2020-21	2019-20
SCHEDULE- K -1 : Accumulated Depreciation- 411					
1	Building	41120	32	35,087,652.78	31,210,091.78
2	Roads & Bridges	41130	33	97,521,535.43	81,538,475.43
3	Sewerage and Drainage	41131	34	7,656,020.00	6,236,660.00
4	Waterways	41132	35	7,629,972.92	6,274,614.92
5	Public Lighting	41133	36	195,772.37	193,156.37
6	Plant & machinery	41140	37	5,009,363.04	4,065,310.04
7	Hospital Equipment	41141		-	-
8	Vehicles	41150	38	3,071,060.75	2,677,607.75
9	Office & Other Equipment	41160	39	494,681.56	432,989.56
10	Computers	41161	40	1,291,572.28	1,128,155.28
11	Other Office Equipment :	41162		-	-
12	Furniture, Fixtures, Fittings and Electrical Appli	41170	41	428,273.08	355,379.08
13	Other Fixed Assets	41180	42	205,921.00	137,554.00
Total				158,591,825.21	134,249,994.21
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	43	11,375.00	11,375.00
8	Accumulated Provision	42090		-	-
Total				11,375.00	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	44	100,580.88	26,580.88
8	Accumulated Provision	42190		-	-
Total				100,580.88	26,580.88
SCHEDULE -N : Stock - in - hand - 430					
1	Stores	43010		-	-
2	Loose Tools	43020		-	-
3	Others	43080		-	-
Total				-	-

For, BORIAVI NAGARPALIKA


Accountant

(Dineshbhai Parmar)



Sr. No.	Minor Head Description	Minor Code	Grping Sl No	Amount Rs.	
				2020-21	2019-20
SCHEDULE - O : Sundry Debtors(Receivables) - 431					
1	Receivables for Property Taxes	43110	45	40,915,499.71	10,556,586.00
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	1,859,833.00
7	Receivables control accounts	43180		-	-
8	State Govt Cesses/ levies in Property Taxes - Contr	43191		-	-
9	State Govt Cesses/ levies in Water Taxes - Contr	43192		-	-
10	State Govt Cesses/ levies in Ouer Taxes - Contr	43199		-	-
Total				42,775,332.71	42,416,419.00
SCHEDULE - O-1: ACCUM. PROVISIONS AGAINST DEBTORS (Receivables) - 432					
1	Provisions for outstanding Property Tax	43210	47	2,542,247.93	2,646,392.75
2	Provision for outstanding Water Tax	43211	48	4,816,638.75	4,734,249.00
3	Provision for outstanding Other Tax	43212	49	2,869,988.25	2,758,504.75
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 - Provision	43291		-	-
8	State Govt Cesses/ levies in Water Taxes - Provision a	43292		-	-
9	State Govt Cesses/ levies in Other Taxes - Provision a	43299		-	-
Total				10,228,874.93	10,139,146.50
SCHEDULE - P : Pre-paid Expenses - 440					
1	Establishment	44010		-	-
2	Administration	44020	50	31,879.00	15,380.00
3	Operations & Maintenance	44030		-	-
Total				31,879.00	15,380.00
SCHEDULE - Q : CASH & BANK BALANCES - 450					
1	Cash	45010	51	1,002,607.00	56,189.00
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	52	20,883,747.46	15,878,829.08
11	Other Scheduled Banks	45062		-	-
12	Scheduled Cooperative Banks	45063		-	-
13	Post Office	45064		-	-
Total				21,886,354.46	15,935,018.08

For, BORIAVI NAGARPALIKA



Accountant
(Dineshbhai Parmar)



Sr. No.	Minor Head Description	Minor Code	Grping SI No	Amount Rs.	
				2020-21	2019-20
SCHEDULE - R : LOANS, ADVANCES & DEPOSITS - 460					
1	Loans & Advances to Employees	46010	53	695,751.00	275,751.00
2	Employees Providend Fund Loans	46020		-	-
3	Loans to Others	46030		-	-
4	Advance to Suppliers and contractors	46040		-	-
5	Advance to others	46050		(168,000.00)	-
6	Deposits with external Agencies	46060		-	-
7	Other current assets	46080		-	-
Total				527,751.00	275,751.00
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.

Compile From Books of Accounts

For, Patel & Mehta
Chartered Accountants

Lead Manager.

CA Nirav Mehta

Firm Regi. No.-125480W

Mem.No.-116875

Date:30.07.2022

Place:- Anand

For, BORIAVI NAGARPALIKA

Accountant

(Dineshbhai Parmar)

Chief Officer

(K.K.Solanki)



Fixed Assets Block Army part of Financial Statements as at 31st March 2021

Sr No	Description of assets	Rate of Depreciation	Carry forward		Additions during the year		Disposals		Depreciation	Total	Net Book Value	AS at 31-03-2020	AS at 31-03-2021	AS at 31-03-2021
			Cost	Accumulated Depreciation	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation						
1	Open plots		41010	-	1	-	-	-	-	-	-	-	-	-
2	Gardens		4101001	-	2,081,377	-	-	-	-	-	-	2,081,377	2,081,377	2,081,377
			41010	-	2,081,378	-	-	-	-	-	-	2,081,378	2,081,378	2,081,378
	Office buildings & Quarters		4102001	-	-	-	-	-	-	-	-	-	-	-
10%	Office building #		4102001	-	24,902	-	-	-	-	-	-	24,902	24,902	24,902
10%	Office building & Quarters		4102002	-	34,140	-	-	-	-	-	-	34,140	34,140	34,140
10%	Building Office building		4102005	-	1,652,547	-	-	-	-	-	-	1,652,547	1,652,547	1,652,547
			41021	-	1,711,489	-	-	-	-	-	-	1,711,489	1,711,489	1,711,489
	Civil amenities & Service Centers		4102101	-	-	-	-	-	-	-	-	-	-	-
10%	Building (residential) daily maintenance		4102101	-	-	-	-	-	-	-	-	-	-	-
10%	Building - Quarter		4102102	-	-	-	-	-	-	-	-	-	-	-
10%	Pay & Use Toilet Blocks		4102104	-	2,07,588	-	-	-	-	-	-	2,07,588	2,07,588	2,07,588
10%	Educational Buildings		4102105	-	2,214,656	-	-	-	-	-	-	2,214,656	2,214,656	2,214,656
10%	Creche/Daycare Centers		4102106	-	821,153	-	-	-	-	-	-	821,153	821,153	821,153
10%	Club-Houses		4102109	-	338,700	-	-	-	-	-	-	338,700	338,700	338,700
	Water supply & Sewerage Centers		41021	-	6,589,416	-	-	-	-	-	-	6,589,416	6,589,416	6,589,416
	Commercial Buildings		41022	-	-	-	-	-	-	-	-	-	-	-
10%	Building - Markets		4102201	-	3,209,155	-	-	-	-	-	-	3,209,155	3,209,155	3,209,155
10%	Building (shops) parking center & shop		4102202	-	4,404,920	-	-	-	-	-	-	4,404,920	4,404,920	4,404,920
10%	Building (Other Building)		4102251	-	1,792,815	-	-	-	-	-	-	1,792,815	1,792,815	1,792,815
			41022	-	9,406,890	-	-	-	-	-	-	9,406,890	9,406,890	9,406,890
	water works buildings		41023	-	-	-	-	-	-	-	-	-	-	-
	water works buildings		41023001	-	-	-	-	-	-	-	-	-	-	-
10%	CHT Chandra Nagar		41023001	-	-	-	-	-	-	-	-	-	-	-
10%	CHT Trapsiga		41023002	-	-	-	-	-	-	-	-	-	-	-
10%	CHT Mandaria Chas		41023003	-	-	-	-	-	-	-	-	-	-	-
10%	CHT (aj) Jala		41023004	-	-	-	-	-	-	-	-	-	-	-
15%	Water Tankers		41023005	-	-	-	-	-	-	-	-	-	-	-
10%	CHT Ambajaur		41023006	-	-	-	-	-	-	-	-	-	-	-
10%	CHT sized Chowk		41023007	-	-	-	-	-	-	-	-	-	-	-
10%	LA BOUR C/B		41023008	-	-	-	-	-	-	-	-	-	-	-
10%	water works building (pump room)		41023009	-	500	-	-	-	-	-	-	500	500	500
10%	water works building (pump room)		41023010	-	2,893,368	-	-	-	-	-	-	2,893,368	2,893,368	2,893,368
10%	water works building (pump room)		41023011	-	253,959	-	-	-	-	-	-	253,959	253,959	253,959
10%	water works building		41023012	-	48,976,292	-	-	-	-	-	-	48,976,292	48,976,292	48,976,292
10%	water works pump room center		410231	-	82,115	-	-	-	-	-	-	82,115	82,115	82,115
			41023	-	52,182,261	-	-	-	-	-	-	52,182,261	52,182,261	52,182,261



Pat. BUREAU MANAGERIA
 Assistant
 (Bureau Manager Personal)

Comptroller of Accounts
 Pat. BUREAU MANAGERIA
 Assistant
 (Bureau Manager Personal)



Sl. No.	Description of assets	Rate of Depreciation	Group Rate	Net Book Value	Expenditure	Net Book Value
1	Black Top Road	10%	160,323,667	25,033.75	175,359,514	175,359,514
2	Black Top Road	10%	9,755,782	405,244	10,161,026	10,161,026
3	Other Roads	10%				
a	Asphalt road	10%				
b	Gravel	10%				
c	30mm top	10%				
d	10mm top	10%				
e	25mm top	10%				
f	Exc. culverts, causeway, subways etc.	10%				
g	Roads	10%	51,215,426	59,107	51,274,533	51,274,533
h	Sovereign and Drainage		271,292,912	3,440,245	274,733,157	274,733,157
1	Drainage underground Drainage system	10%				
2	Drainage surface Drains	10%	15,785,894	18,584	15,804,478	15,804,478
3	Waterways		13,114,971	2,171,066	15,286,037	15,286,037
4	Bore wells					
a	200mm bore room	10%				
b	300mm bore room	10%				
c	150mm bore room	10%				
d	300mm bore room	10%				
e	150mm bore room	10%				
f	300mm bore room	10%				
g	200mm bore room	10%				
h	waterway - new bore well	10%	4,436,234	53,500	4,489,734	4,489,734
1	Waterways - Open wells	10%	167,155	1,071,812	1,238,967	1,238,967
2	Waterways - Karez	10%	1,353,047	14,689.19	1,367,736	1,367,736
3	Pipe Lines	10%				
a	3" dia pipe	10%				
b	4" dia pipe	10%				
c	6" dia pipe	10%				
d	8" dia pipe	10%				
e	waterway pipe line	10%	10,265,997	2,485,613	12,751,610	12,751,610
	Waterways		17,354,433	409,246	17,763,679	17,763,679
1	Drainage underground Drainage system					
2	Drainage surface Drains					
3	Waterways					
4	Bore wells					
5	Waterways - Open wells					
6	Waterways - Karez					
7	Pipe Lines					
8	Waterway pipe line					
9	Sovereign and Drainage					
10	Waterways					
11	Bore wells					
12	Waterways - Open wells					
13	Waterways - Karez					
14	Pipe Lines					
15	Waterway pipe line					
16	Sovereign and Drainage					
17	Waterways					
18	Bore wells					
19	Waterways - Open wells					
20	Waterways - Karez					
21	Pipe Lines					
22	Waterway pipe line					
23	Sovereign and Drainage					
24	Waterways					
25	Bore wells					
26	Waterways - Open wells					
27	Waterways - Karez					
28	Pipe Lines					
29	Waterway pipe line					
30	Sovereign and Drainage					
31	Waterways					
32	Bore wells					
33	Waterways - Open wells					
34	Waterways - Karez					
35	Pipe Lines					
36	Waterway pipe line					
37	Sovereign and Drainage					
38	Waterways					
39	Bore wells					
40	Waterways - Open wells					
41	Waterways - Karez					
42	Pipe Lines					
43	Waterway pipe line					
44	Sovereign and Drainage					
45	Waterways					
46	Bore wells					
47	Waterways - Open wells					
48	Waterways - Karez					
49	Pipe Lines					
50	Waterway pipe line					
51	Sovereign and Drainage					
52	Waterways					
53	Bore wells					
54	Waterways - Open wells					
55	Waterways - Karez					
56	Pipe Lines					
57	Waterway pipe line					
58	Sovereign and Drainage					
59	Waterways					
60	Bore wells					
61	Waterways - Open wells					
62	Waterways - Karez					
63	Pipe Lines					
64	Waterway pipe line					
65	Sovereign and Drainage					
66	Waterways					
67	Bore wells					
68	Waterways - Open wells					
69	Waterways - Karez					
70	Pipe Lines					
71	Waterway pipe line					
72	Sovereign and Drainage					
73	Waterways					
74	Bore wells					
75	Waterways - Open wells					
76	Waterways - Karez					
77	Pipe Lines					
78	Waterway pipe line					
79	Sovereign and Drainage					
80	Waterways					
81	Bore wells					
82	Waterways - Open wells					
83	Waterways - Karez					
84	Pipe Lines					
85	Waterway pipe line					
86	Sovereign and Drainage					
87	Waterways					
88	Bore wells					
89	Waterways - Open wells					
90	Waterways - Karez					
91	Pipe Lines					
92	Waterway pipe line					
93	Sovereign and Drainage					
94	Waterways					
95	Bore wells					
96	Waterways - Open wells					
97	Waterways - Karez					
98	Pipe Lines					
99	Waterway pipe line					
100	Sovereign and Drainage					

FOR OFFICE USE ONLY

Approved
 Director of Accounts



Sr No	Description of assets	Rate of deprec	Class	Cost	Accumulated Depreciation	Net Book Value
1	Land	-	-	-	-	-
2	Buildings	10%	1	188,000	164,717	21,283
3	Plant & Machinery	15%	1	30,313	28,438	1,875
4	Public Lighting	10%	1	219,316	193,155	26,161
5	Plant & Machinery	15%	1	-	-	-
6	Handicrafts	15%	1	6,232,852	2,373,277	3,859,575
7	Waterworks	15%	1	101,298	107,811	60,487
8	Waterworks	15%	1	511,250	369,037	142,213
9	Water works	15%	1	1,461,696	219,240	1,242,456
10	Plant & Machinery	15%	1	2,669,742	1,887,230	782,512
11	Plant & Machinery	15%	1	104,650	41,023	63,627
12	Plant & Machinery	15%	1	302,014	26,375	275,639
13	Plant & Machinery	15%	1	10,379,857	4,053,308	6,326,549
14	Plant & Machinery	15%	1	45,000	6,750	38,250
15	Plant & Machinery	15%	1	1,514,871	615,343	899,528
16	Plant & Machinery	15%	1	501,000	324,133	176,867
17	Plant & Machinery	15%	1	201,600	176,454	25,146
18	Plant & Machinery	15%	1	75,000	60,235	14,765
19	Plant & Machinery	15%	1	19,200	16,986	2,214
20	Plant & Machinery	15%	1	909,000	477,127	431,873
21	Plant & Machinery	15%	1	1,125,984	653,647	472,337
22	Plant & Machinery	15%	1	1,125,000	485,927	639,073
23	Plant & Machinery	15%	1	181,975	177,099	4,876
24	Plant & Machinery	15%	1	5,300,642	2,677,871	2,622,771
25	Plant & Machinery	15%	1	45,000	5,738	39,262
26	Plant & Machinery	15%	1	1,514,871	615,343	899,528
27	Plant & Machinery	15%	1	501,000	324,133	176,867
28	Plant & Machinery	15%	1	201,600	176,454	25,146
29	Plant & Machinery	15%	1	75,000	60,235	14,765
30	Plant & Machinery	15%	1	19,200	16,986	2,214
31	Plant & Machinery	15%	1	909,000	477,127	431,873
32	Plant & Machinery	15%	1	1,125,984	653,647	472,337
33	Plant & Machinery	15%	1	1,125,000	485,927	639,073
34	Plant & Machinery	15%	1	181,975	177,099	4,876
35	Plant & Machinery	15%	1	5,300,642	2,677,871	2,622,771



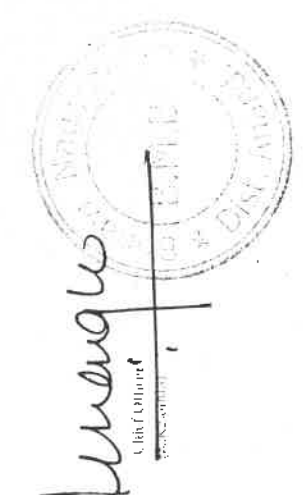
For: KORNATI NAGARAJARAJA
 Account of
 KORNATI NAGARAJARAJA



No	Description of assets	Rate of Depreciation	Original Cost	Accumulated Depreciation	Net Book Value	Depreciation Expense	Net Book Value	Net Book Value
1	2	3	4	5	6	7	8	9
1	Refrigerators, Freezers & Water Coolers	10%	32,999	0	32,999	52,000	41,600,010	46,800
2	Air Conditioner & Air Cooler	10%	474,220	0	474,220	474,220	41,600,013	291,188
3	Fax	10%	35,500	0	35,500	35,500	41,600,011	3,382
4	Series Machine	10%	52,500	0	52,500	52,500	41,600,015	36,358
5	Telephone & Communication Equipment	10%	34,400	0	34,400	34,400	41,600,012	11,871
6	TV, Projector, Camcorder	10%	16,400	0	16,400	16,400	41,600,014	35,656
7	Generators & Inverters	10%	30,500	0	30,500	30,500	41,600,013	11,336
	Computers		236,128	16,418	220,710	255,520		
1	Computer	40%	1,300,000	207,405	1,092,595	1,537,368	41,611,011	283,590
2	Printer	40%	47,954	0	47,954	47,954	41,611,011	1,717
3	Computer - C.C. Camera	40%	55,018	0	55,018	55,018	41,611,011	11,594
	Other Equipment		1,433,045	297,405	1,135,640	1,640,350		
1	Other equipment	10%	244,191	0	244,191	244,191	41,600,031	115,982
2	Other equipment	10%	4,000	0	4,000	4,000	41,600,031	14,863
	Furniture, Fixtures, Fittings and Electrical Appliances		244,191	0	244,191	244,191		
1	Cabinet	10%	4,519	0	4,519	4,519	41,700,101	930
2	Computer table	10%	31,693	0	31,693	31,693	41,700,102	11,041
3	Chair	10%	368,586	0	368,586	368,586	41,700,103	377,485
4	Furniture - Fixtures	10%	476,775	0	476,775	476,775	41,700,108	300,005
5	Para	10%	10,500	0	10,500	10,500	41,700,104	2,234
6	Electrical fitting	10%	11,125	0	11,125	11,125	41,700,111	9,111
7	Tables	10%	4,150	0	4,150	4,150	41,700,105	882
8	stool	10%	1,850	0	1,850	1,850	41,700,106	374
9	computer table	10%	5,000	0	5,000	5,000	41,700,107	293
10	chair	10%	1,200	0	1,200	1,200	41,700,109	256
11	Tables	10%	119,400	0	119,400	119,400	41,700,110	24,057
12	Other equipments	10%	29,500	0	29,500	29,500	41,700,108	10,055
	Furniture, Fixtures, Fittings and Electrical Appliances		1,084,438	0	1,084,438	1,084,438		
1	Other fixed assets	10%	821,225	0	821,225	821,225	41,700,011	683,671
	TOTAL		5,312,554	16,418	5,296,136	5,312,554		683,671

Credible From Books of Accounts
 Prepared by
 Chartered Accountant

[Signature]
 Chartered Accountant
 C.A. Khushi Mehta
 Reg. No. 1134847
 Membership No. 410873
 Date: 28/07/2022
 Place: Ahmedabad



For: MURRAY ROY SARAFI & CO.
 Chartered Accountants
 100, G. K. Road, Ahmedabad

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.

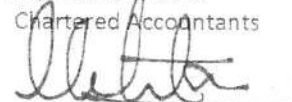
1.2 Recognition of Revenue

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.

Compile From Books of Accounts

For, Patel & Mehta
Chartered Accountants



Lead Manager.
(CA Nirav Mehta)
(FRN-125480W)
Mem.No.- 116875
Date :30/07/2022
Place : Anand

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.
- 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 31/5/2021.

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.

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.

For, BORIAVI NAGARPALIKA




Accountant
(Dineshbhai Parmar)



- 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.
- 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, BORIAVI NAGARPALIKA




Accountant
(Dineshbhai Parmar)

2 Notes to the Accounts

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. 2020-21 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 31/03/2021.

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, 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 31.03.2021. Table for the same is as follow:

Sr.	Particulars of Tax Receivable	Debtors as on 31.03.2021	Accumulated Provision @ 25% on outstanding balance as on 31.03.21	Provision for the year
1	Property Tax	10168991.71	104144.82	2542247.93
2	General Water Tax	3366537.00	12270.50	841634.25
3	Special Water Tax	1590018.00	70119.25	3975004.50
4	Sanitation Tax	2963712.00	3353.00	740928.00
5	Safai Upkar	1496174 00	31138.50	374043.50
6	Electricity Tax	5365619.00	36962.75	1341404.75
7	Sewerage Tax	1654448.00	40029.25	413612.00
	Total	40915499.71	298018.07	10228874.93

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, BORIAMI NAGARPALIKA


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 **31.03.2021**.

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.

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.

For, BORIAVI NAGARPALIKA




Accountant
(Dineshbhai Parmar)



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.
1	Prior Period Exp. -Tax Refund	700.00	

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.

Details of aggregate balance of unutilized grants as on 31.03.2021 is as under:

	Particulars	Amount (Rs.)	Amount (Rs.)
A.	<u>Aggregate Balance of Unutilized Grants</u>		
B.	Represented by :		21406307.84
(a)	Aggregate of Balances in Bank:		
I	Savings deposits	20885199.46.00	
II	Current deposits		
III	Fixed Deposits	111955.88	20997155.34
(b)	Aggregate unadjusted advances from grant fund		
C.	Total of B		
D.	Difference (A-C)		409152.50

For, BORIAVI NAGARPALIKA

Accountant
(Dineshbhai Parmar)



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 of 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.

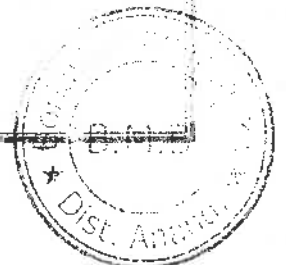
2.11.5 The Nagarpalika has not maintained unpaid/pending bills register. Hence Revenue expenditure incurred during the year but not paid for could not have been included in the Financial Statements. However provision has been made based on the information available from verification of relevant records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

2.11.6 Detail of accounting entries passed in municipal general fund:

Sr No	Participles	Debit	Credit
1	NIL		

For, BORIAVI NAGARPALIKA

Accountant
(Dineshbhai Parmar)

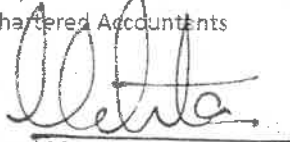


Loan Reconciliation Statement
As on 31st March -2021

Sr. no.	Specify the name of the Institution from whom the loan is received	Principle amt. of Loan	Total Interest & Principle payable as on 31.3.21	Balance outstanding as per respective Nagar Pajika	Difference	Reconciliation Made or not	Reason for non Reconciliation
1	V.N.V.Y	17,36,359.00	1146204.00	433910.00	N.A	N.A	N.A
2	V.N.V.Y-2	45,00,000.00	-	45,00,000.00	N.A	N.A	N.A
3	NSDP	29,04,826.00	-	-	N.A	N.A	N.A
4	Election Loan	3,75,835.08	-	3,75,835.08	N.A	N.A	N.A
5	Shree Nidhi Loan	4,13,65,000.00	-	4,13,65,000.00	N.A	N.A	N.A

Compile From Books of Accounts


For, Patel & Mehta
Chartered Accountants




Lead Manager.
(CA Nirav Mehta)
(FRN-125480W)
Mem.No. - 116875
Date: -30/07/2022.
Place: Anand



For, BORIAVI NAGARPALIKA


Accountant
(Dineshbhai Parmar)


Chief Officer
(K.K.Solnki)



Boriavi Nagarpalika
Tally V/s Daybook Reconciliation Statement
As on 31st March, 2021

SR.N O.	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 & 2405	2741102.10	1,640,188.70	100,913.40	Note :-7
2	4506104	Central Bank Boriyavi - A/C 7567 & 1963	2910772.03	2,461,073.22	449,698.81	Note :-5
3	4506105	Central Bank Boriyavi - A/C 7828 & 555	440951.51	490,330.31	(49,378.80)	Note :-3
4	4506106	Central Bank Boriyavi - A/C 2207594788	361488.00	364,950.00	(3,462.00)	Note :-8
5	4506107	Central Bank - 6188 & 8667	245062.00	223,303.00	21,759.00	Note :-9
6	4506108	Bank of Baroda - A/C No 5033	48393.00	24720.00	23,673.00	Note :-1
7	4506109	Bank of Baroda - A/C No 5193	4849052.34	3,231,343.00	1,617,709.34	Note :-6
8	4506111	Bank of Baroda - A/C No 9835	1452.00	1364.00	88.00	Note :-10
9	4506112	Net Banking EPF 3704021248	2946480.70	2704914.60	241,566.10	Note :-2
10	4506113	AU Small Finance Bank	410038.00	306036.00	104,002.00	Note :-4
11	4506114	Center Bank Boriyavi - A/C 4681	5921862.00	5907524.00	14,338.00	Note :-11
		TOTAL	14,954,791.68	18,355,746.83		

Compile From Books of Accounts

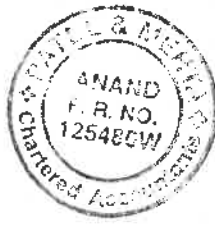
For, *Nirav Mehta*
Chartered Accountants

Nirav Mehta
Lead Manager

CA Nirav Mehta
Firm Regi. No.-125480W
Mem.No.-116875
Date:30/07/2022
Place:- Anand

For, BORIAVI NAGARPALIKA

Vinay Kumar
Accountant (Vinesh Parmar) Chief Officer (K.K. Sonkar)



BANK RECONCILIATION STATEMENT				
BORIYAVI NAGARPALIKA 20-21				
Bank of Baroda - 5033			MONTH	Mar-21
PARTICULAR				AMOUNT
BALANCE AS PER TALLY				48,393.00
Less	CHEQUES ISSUED BUT NOT PRESENTED			
			TOTAL	-
Less	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
				17383.00
				4940.00
			TOTAL	97,648.00
Add	CHEQUES DEPOSITED BUT NOT CLEARED			
	1	Cash Deposited	25.10.2019	17,400.00
			TOTAL	17,400.00
Add	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
				27,086.00
				6,019.00
			TOTAL	56,575.00
BALANCE AS PER DAY BOOK				24,720.00

BANK RECONCILIATION STATEMENT				
BORIYAVI NAGARPALIKA 20-21				
Net Banking Epf-1248			MONTH	Mar-21
PARTICULAR				Amount
BALANCE AS PER TALLY				2,946,480.70
Less	CHEQUES ISSUED BUT NOT PRESENTED IN BANK			
			TOTAL	-
Less	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
	6	Interest	31.05.2020	10,975.00
	7		05.06.2020	135,987.00
	8	Interest	31.08.2020	12,047.00
	9	Interest	30.11.2020	14,952.00
	10	Intrest	28.02.2020	17,793.00
			TOTAL	275,166.00

For, BORIYAVI NAGARPALIKA


 Accountant
 (Darsh Parmar)



CHEQUES DEPOSITED BUT NOT CLEARED				
Add	1		18.01.2020	12,828.00
	2		09.03.2020	20,770.00
			TOTAL	33,598.00
DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK				
Add	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
	5	SMS Charge	05.06.2020	0.30
	6	SMS Charge	09.09.2020	0.40
			TOTAL	1.90
BALANCE AS PER DAY BOOK				2,704,914.60

BANK RECONCILIATION STATEMENT				
BORIYAVI NAGARPALIKA 20-21				
Central Bank Of India -555			MONTH	Mar-21
PARTICULAR				Amount
BALANCE AS PER TALLY				440,951.51
Less	CHEQUES ISSUED BUT NOT PRESENTED IN BANK			
1		06.05.2019	381,065.00	
2		07.06.2019	6,240.00	
3		26.06.2019	10,030.00	
4		25.06.2019	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	
			TOTAL	561,975.00
Less	CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK			
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	
9	Intrest	31.08.2020	3,261.00	
10	Intrest	30.11.2020	3,250.00	
11	Intrest	28.02.2021	3,238.00	
			TOTAL	634,521.00

For, BORIYAVI NAGARPALIKA



Accountant
(Anand Kumar)



Add	CHEQUES DEPOSITED BUT NOT CLEARED			
1	CHQ. Return Maid By 31.03.2020	16.4.2019	467,348.00	
2	CHQ. Return Maid By 31.03.2020	06.05.2019	466,402.00	
3	CHQ. Return Maid By 31.03.2020	11.06.2019	80,364.00	
4	CHQ. Return Maid By 31.03.2020	19.07.2019	53,175.00	
5	CHQ. Return Maid By 31.03.2020	23.07.2019	40.00	
6	CHQ. Return Maid By 31.03.2020	24.07.2019	40,814.00	
7	CHQ. Return Maid By 31.03.2020	30.07.2019	55,159.00	
8	CHQ. Return Maid By 31.03.2020	02.08.2019	18,588.00	
9	CHQ. Return Maid By 31.03.2020	02.08.2019	2,500.00	
10	CHQ. Return Maid By 31.03.2020	26.08.2019	15,500.00	
			TOTAL	1,199,890.00
Add	DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK			
1	CH. No:-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	15.07.2019	100.00	
7	GST	15.07.2019	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	
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	
			TOTAL	45,984.80
BALANCE AS PER DAY BOOK				490,330.31

BANK RECONCILIATION STATEMENT				
BORIYAVI NAGARPALIKA 20-21				
AU FINANCE		MONTH	Mar-21	
PARTICULAR			Amount	
BALANCE AS PER TALLY			410,038.78	
Less	CHEQUES ISSUED BUT NOT PRESENTED IN BANK			
			TOTAL	-
Less	CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK			
1				1.00
2				79.00
3				166.29
4				246.00
5	Interest	02.04.2020		2,272.61
6		03.04.2020		13,288.00
7		13.04.2020		5,000.00
8		15.04.2020		3,100.00
9		16.04.2020		4,261.26
10	Interest	30.04.2020		327.00

For, BORIYAVI NAGARPALIKA


Accountant
(Dinesh Pannar)



11			08.05.2020	2,016.13	
12			13.05.2020	3,198.66	
13		Interest	31.05.2020	213.00	
14			04.06.2020	2,706.95	
15			18.06.2020	4,585.77	
16			19.06.2020	4,917.40	
17			23.06.2020	2,210.27	
18			25.06.2020	8,215.01	
19			30.06.2020	2,302.29	
20		Interest	30.06.2020	108.00	
21			01.07.2020	4,939.65	
22			13.07.2020	4,941.99	
23			14.07.2020	11,746.96	
24			15.07.2020	4,946.90	
25			18.07.2020	1,909.88	
26			20.07.2020	2,558.54	
27			31.07.2020	2,399.24	
28		Interest	31.07.2020	299.00	
29			26.08.2020	1,753.00	
30			29.08.2020	8,242.52	
31		Interest	31.08.2020	431.00	
32			01.09.2020	13,606.76	
33			02.09.2020	12,116.45	
34			03.09.2020	1,662.90	
35			15.09.2020	16,050.39	
36			29.09.2020	7,623.17	
37		Interest	30.09.2020	627.00	
38		Interest	31.10.2020	715.00	
39			04.11.2020	2,400.00	
40			07.11.2020	7,480.70	
41			11.11.2020	5,065.63	
42		Interest	30.11.2020	756.00	
43			31.12.2020	804.00	
44			13.01.2021	4,450.25	
45			28.01.2021	4,742.09	
46		Interest	31.01.2021	825.00	
47			1.02.2021	679.00	
48			02.02.2021	2,189.23	
49			11.02.2021	1,982.00	
50			16.02.2021	28,522.66	
51		Interest	28.02.2021	845.00	
52			01.03.2021	2,254.13	
53			03.03.2021	2,211.26	
54			09.03.2021	1,494.78	
55			15.03.2021	7,741.00	
56			16.03.2021	650.00	
57			25.03.2021	2,312.00	
58			26.03.2021	7,476.75	
59			29.03.2021	20,626.47	
60		Interest	31.03.2021	1,064.00	
				TOTAL	262,356.94
ADD	CHEQUES DEPOSITED BUT NOT CLEARED				
1			31.03.2020	157,499.00	
				TOTAL	157,499.00

For, BORIAVI NAGARPALIKA


Accountant
(Dinesh Parmar)



ADD DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK				
1	Bank Charges	1/31/2020	77.12	
2	Bank Charges	2/10/2020	95.57	
3	Bank Charges	2/10/2020	17.43	
4	Bank Charges	2/13/2020	32.77	
5	Bank Charges	2/14/2020	20.52	
6	Bank Charges	3/3/2020	53.88	
7	Bank Charges	3/12/2020	81.37	
8	Bank Charges	3/19/2020	27.97	
9	Bank Charges	3/21/2020	54.86	
10	Bank Charges	3/23/2020	126.61	
11	Bank Charges	3/24/2020	30.13	
12	Bank Charges	3/18/2020	236.93	
			TOTAL	855.16
BALANCE AS PER DAY BOOK				306,036.00

Note :-5

BANK RECONCILIATION STATEMENT				
BORIYAVI NAGARPALIKA 20-21				
Central Bank - 7567 & 1962		MONTH	Mar-21	
PARTICULAR			Amount	
BALANCE AS PER TALLY			2,910,772.03	
Less	CHEQUES ISSUED BUT NOT PRESENTED IN BANK			
1		17.09.2019	2,549.00	
2		25.09.2019	16,391.00	
3		1.10.2019	5,609.00	
4		10.10.2019	18,632.00	
5		10.10.2019	72,413.00	
6		10.10.2019	994,644.00	
7		10.10.2019	1,013,276.00	
8		10.10.2019	19,472.00	
9		10.10.2019	244,915.00	
10		10.10.2019	19,473.00	
11		19.10.2019	37,012.00	
12		03.01.2020	6,500.00	
13	2019-20	1/3/1900	12,320.00	
14		15.06.2020	250,059.00	
15		10.07.2020	573,102.00	
16		20.07.2020	145,000.00	
17		20.07.2020	95,000.00	
18		28.07.2020	890.00	
			TOTAL	3,527,257.00
Less	CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK			
1	NEFT GRANT	4/3/2019	19,473.00	
2	NEFT JILA SADBHAVAN	4/4/2019	1,013,276.00	
3		03.12.2019	7,570.00	
4	Day Book Ma Vadhare Lidha Che	8/2/2019	10.32	
5	Intrest	29.02.2020	174,311.00	
6	Transfer	17.08.2020	27,100.00	
7	Transfer	25.08.2020	1,100.00	
8	Transfer	07.09.2020	5,920.00	
9	Aprentis Grant	23.03.2021	115,771.00	
10	Badhakam Fees	23.03.2021	30,100.00	
			TOTAL	1,394,631.32

For, BORIYAVI NAGARPALIKA


A/coutant
(Dinesh Parmar)



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	
17		29.08.2020	6,714.00	
18		29.08.2020	49,386.00	
19		29.08.2020	35,642.00	
20		31.08.2020	3,060.00	
21		31.08.2020	5,620.00	
22		01.09.2020	3,461.00	
23		01.09.2020	14,581.00	
24		01.09.2020	8,128.00	
25		01.09.2020	3,038.00	
26		02.09.2020	35,267.00	
27		02.09.2020	10,791.00	
28		02.09.2020	9,988.00	
29		29.09.2020	95,184.00	
30		07.10.2020	5,006.00	
31		30.11.2020	6,060.00	
32		28.02.2021	5,956.00	
33		30.03.2021	2,766.00	
34		30.03.2021	990.00	
35		30.03.2021	3,990.00	
36		30.03.2021	22,566.00	
37		30.03.2021	2,911.00	
38		30.03.2021	2,400.00	
			TOTAL	517,096.00
ADD CHEQUES DEPOSITED BUT NOT CLEARED				
1		08.07.2019	17,457.00	
2		03.08.2019	19,552.00	
3		08.08.2019	7,830.00	
4		28.02.2020	133,602.00	
5		12.03.2020	4,931.00	
6		13.03.2020	10,644.00	
7		13.03.2020	6,960.00	
8		18.03.2020	42,227.00	
9		19.03.2020	1,849.00	
10		23.03.2020	4,337.00	
11		23.03.2020	4,258.00	
12		27.03.2020	11,707.00	
13		28.08.2020	57,514.00	
14		29.08.2020	42,356.00	
15		31.08.2020	80,190.00	
16		11.11.2020	4,200.00	
			TOTAL	449,614.00
ADD DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK				
1	Bank Pass book Printing difference	01.08.2019	17,977.00	
2	Bank charges	4.02.2020	118.00	
3		12.11.2020	5000.00	
4		12.11.2020	5000.00	
5		24.11.2020	60.00	
6		24.11.2020	10.80	
7	CHQ Book Charges	25.02.2021	60.00	
8	GST	25.02.2021	10.80	
			TOTAL	28,236.60
BALANCE AS PER DAY BOOK				2,640,188.70

For, BORIAVI NAGARPALIKA

Accountant
(Dishu Partner)



BANK RECONCILIATION STATEMENT				
BORIYAVI NAGARPALIKA 20-21				
Central Bank Of India -4788			MONTH	Mar-21
PARTICULAR				Amount
BALANCE AS PER TALLY				361,488.00
Less CHEQUES ISSUED BUT NOT PRESENTED IN BANK				
			TOTAL	-
Less CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK				
1	Service Charge		100.00	
2	Service Charge		18.00	
3	Interest		10.00	
4	Interest	31.08.2020	20.00	
5		09.10.2020	1,409.00	
6	Interest	30.11.2020	893.00	
7	Interest	28.02.2020	2,273.00	
			TOTAL	4,723.00
ADD CHEQUES DEPOSITED BUT NOT CLEARED				
		07.10.2020	6,415.00	
			TOTAL	6,415.00
ADD DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK				
1	Charge	30.6.2019	300.00	
2	GST	30.6.2019	54.00	
3	Charge	30.09.2019	300.00	
4	GST	30.09.2019	54.00	
5	Charge	30.11.2019	100.00	
7	GST	30.11.2019	18.00	
8	Charge	31.12.2019	100.00	
10	GST	31.12.2019	18.00	
11	Charge	31.01.2020	100.00	
13	GST	31.01.2020	18.00	
14	Charge	29.02.2020	100.00	
15	GST	29.02.2020	18.00	
16	Charge	31.3.2020	100.00	
17	GST	31.3.2020	18.00	
18	Charge	30.04.2020	100.00	
19	GST	30.04.2020	18.00	
20	TAX	07.05.2020	118.00	
21	Charge	31.08.2020	100.00	
22	GST	31.08.2020	18.00	
23	TAX	26.09.2020	118.00	
			TOTAL	1,770.00
BALANCE AS PER DAY BOOK				364,950.00

BANK RECONCILIATION STATEMENT				
BORIYAVI NAGARPALIKA 20-21				
Central Bank - 6188 & 8667			MONTH	Mar-21
PARTICULAR				Amount
BALANCE AS PER TALLY				245,062.00
Less CHEQUES ISSUED BUT NOT PRESENTED IN BANK				
1		11.11.2020	7,704.00	
2		11.11.2020	12,980.00	
			TOTAL	20,684.00
Less CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK				
1	Interest	31.05.2020	27.00	
2	Interest	31.08.2020	31.00	
3	Interest	30.11.2020	845.00	
4	Interest	04.03.2020	1,470.00	
			TOTAL	2,373.00

For, BORIYAVI NAGARPALIKA

Accountant
(Chunesh Parrao)



ADD CHEQUES DEPOSITED BUT NOT CLEARED				
				TOTAL
ADD DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK				
1	CHARGE	30.06.2019		300.00
2	GST	30.06.2019		54.00
3	CHARGE	30.9.2019		300.00
4	GST	30.09.2019		54.00
5	CHARGE	30.11.2019		100.00
6	GST	30.11.2019		18.00
7	CHARGE	31.12.2019		100.00
8	GST	31.12.2019		18.00
9	CHARGE	31.1.2020		100.00
10	GST	31.1.2020		18.00
11	CHARGE	29.02.2020		100.00
12	GST	29.02.2020		18.00
		31.08.2020		118.00
			TOTAL	1,298.00
BALANCE AS PER DAY BOOK				223,303.00

BANK RECONCILIATION STATEMENT				
BORIYAVI NAGARPALIKA 20-21				
Bank Of Baroda			MONTH	Mar-21
PARTICULAR				Amount
BALANCE AS PER TALLY				1,452.00
Less CHEQUES ISSUED BUT NOT PRESENTED IN BANK				
			TOTAL	-
Less CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK				
1		11.05.2019		12.00
2		10.08.2019		12.00
3		13.11.2019		11.00
4		11.02.2020		11.00
5		07.05.2020		11.00
6		02.08.2020		11.00
7		08.11.2020		10.00
8		05.02.2021		10.00
			TOTAL	88.00
ADD CHEQUES DEPOSITED BUT NOT CLEARED				
ADD DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK				
BALANCE AS PER BANK STATEMENT				1,364.00

For, BORIYAVI NAGARPALIKA

(Signature)
Accountant
(Dinesh Parmar)



BORIAVI NAGARPALIKA - (2020-21)**BORIYAVI****Cash Flow Summary**

In Condensed Format

1-Apr-2020 to 31-Mar-2021

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Inflow	1-Apr-2020 to 31-Mar-2021	Outflow	1-Apr-2020 to 31-Mar-2021
110 (Tax Revenue (110))	1,97,050.00	210 (Establishment Expenses (210))	16,03,745.00
120 (Assigned Revenues & Compensations (120))	29,47,758.00	220 (Administrative Expenses (220))	32,23,731.00
320 (Grants, Contribution for Specific Purposes (320))	4,73,27,609.00	230 (Operations & Maintenance (230))	1,11,21,683.00
130 (Rental Income From Municipal Properties (130))	16,47,154.00	240 (Interest & Finance Charges (240))	26,06,367.27
140 (Fees & User Charges (140))	52,95,332.00	250 (Program Expenses (250))	1,12,258.00
150 (Sale & Hire Charges (150))	81,400.00	331 (Unsecured Loans (331))	11,46,204.00
340 (Deposits Received (340))	17,49,888.00	340 (Deposits Received (340))	27,84,397.00
160 (Revenue Grants, Contribution and Subsidies (160))	5,93,307.00	260 (Revenue Grants, Contribution and Subsidies (260))	10,000.00
171 (Interest Earned (171))	4,25,027.61	350 (Other Liabilities (350))	1,37,24,397.00
350 (Other Liabilities (350))	47,30,701.00	360 (Provisions (360))	11,571.00
180 (Other Income (180))	27,28,257.04	280 (Prior Period Item (280))	700.00
431 (Sundry Debtors (Receivables) (431))	83,19,582.00	431 (Sundry Debtors (Receivables) (431))	630.00
460 (Loans, Advances and Deposits (460))	3,36,000.00	440 (Pre-Paid Expenses (440))	30,474.00
		460 (Loans, Advances and Deposits (460))	1,68,000.00
		990 (Expenditure Against Grant-990)	2,45,22,836.00
		410 (Fixed Assets (410))	92,86,736.00
Total	7,63,79,065.65	Total	7,03,53,729.27



ACCOUNTANT
BORIAVI NAGARPALIKA

