

Income & Expenditure Account
for the year ended 31st March, 2022

Sr. No.	Major Head Description	Major Code	Scheme	Amount Rs.	
				2021-22	2020-21
I	INCOME				
1	Tax Revenue	110	A	9,374,414.00	8,896,084.00
2	Assigned Revenues & Compansations	120	B	2,374,656.00	2,947,758.00
3	Rental Income from Municipal Properties	130	C	49,542.00	1,647,154.00
4	Fees & User Charges	140	D	10,868,150.38	5,295,332.00
5	Sale & Hire Charges	150	E	112,730.00	81,400.00
6	Revenue Grants and Contributions & Subsidies	160	F	22,827,905.00	27,211,327.16
7	Income from Investment	170	G	-	-
8	Interast Earned	171	H	449,590.00	425,027.61
9	Other Income	180	I	518,404.82	2,832,401.86
Total Rs.				46,575,392.20	49,336,484.63
II	EXPENDITURE				
1	Establishment Expenses	210	J	13,737,360.00	12,981,823.00
2	Administrative Expenses	220	K	3,868,914.00	4,187,654.00
3	Operating & Maintenance	230	L	12,801,882.00	19,591,175.00
4	Interest & Finance Charges	240	M	11,756,821.35	2,606,367.27
5	Programme Expenses	250	N	1,018,913.00	272,258.00
6	Revenue Grants, Contribution, & Subcidies to Other	260	O	1,441,148.00	10,000.00
7	Provision & Write Off	270	P	163,752.75	193,873.25
8	Miscellaneous Expenses Losses & Refunds	271	Q	-	-
9	Depreciation	272	R	22,905,464.00	24,341,831.00
Total Rs				67,694,255.10	64,184,981.52
10	Gross Surplus of Income Over Expenses				
11	Add/Less : Prior Period Items - Income/expenditure	280	S	81,130.00	700.00
12	Less :-Transfer to Reserve Funds	290	T		
13	Net Surplus Carried Over to Municipal Fund			(21,199,992.90)	(14,849,196.89)
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

Head Manager
CA Nirav Mehta
Firm Regi. No.-125480W
Firm No.-116875
Date: 13.10.2022
Place: Anand

For, BORIAMI NAGARPALIKA

Accountant
(Dineshbhai Parmar)

Chief Officer
(K.K. Salaria)



Schedules Annexed to and forming part of Income & Expenditure Account
for the year ended 31st March, 2022

Sr.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2021-22	2020-21
SCHEDULE : A : Tax Revenue - 110					
1	Property Tax	11001	1	1,859,364.00	1,837,284.00
2	Water Tax	11002	2	3,453,920.00	3,196,550.00
3	Sewerage Tax	11003	3	1,211,000.00	1,110,200.00
4	Conservancy (Sanitation) Tax	11004	4	1,180,370.00	1,192,100.00
5	Lighting Tax	11005	5	1,512,250.00	1,362,900.00
6	Professional Tax	11010	6	157,510.00	197,050.00
Total Rs.				9,374,414.00	8,896,084.00
SCHEDULE : B : Assigned Revenue & Compansations - 120					
1	Tax & Duties Collected by Others	12010		-	-
2	Compansations in lieu of Taxes / Duties	12020	7	2,374,656.00	2,947,758.00
Total Rs.				2,374,656.00	2,947,758.00
SCHEDULE : C : Rental Income from Municipal Properties - 130					
1	Rent from Civic Amenities	13010	8	34,542.00	1,594,654.00
2	Rent from Lease of Land	13040	9	15,000.00	52,500.00
Total Rs.				49,542.00	1,647,154.00
SCHEDULE :D : Fees & User Charges - 140					
1	Licensing Fees	14011	10	200.00	2,120.00
2	Fees for grant of Permit	14012	11	225,818.00	91,520.00
3	Fees for Certificate / Extract	14013	12	8,462.00	12,264.00
4	Regularization Fees	14015	13	16,500.00	2,000.00
5	Penalties & fines	14020	14	2,472,622.00	1,335,111.00
6	Other Fees	14040	15	68,481.00	2,516,000.00
7	User Charges	14050	16	62,650.00	80,650.00
8	Other charges	14080	17	5,960.00	
9	Fees Remission and Refund	14090	18	8,007,457.38	1,255,667.00
Total Rs.				10,858,150.38	5,295,332.00
SCHEDULE : E : Sale & Hire Charges - 150					
1	Sale of Forms & Publications	15011	19	112,730.00	81,400.00
Total Rs.				112,730.00	81,400.00
SCHEDULE : F : Revenue Grant ,Contri,&Subcidies -160					
1	Revenue Grants	16010	20	20,193,208.00	26,618,020.16
2	Contribution Towards Scheme	16030	21	2,634,697.00	593,307.00
Total Rs.				22,827,905.00	27,211,327.16

Sr.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2021-22	2020-21
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	22	449,590.00	425,027.61
Total Rs.				449,590.00	425,027.61
SCHEDULE : I : Other Income - 180					
1	Deposit Forfeited	18010	23	-	77,662.00
2	Insurance Claim Recovery	18020	24	400,000.00	-
3	Recovery from Employees	18040	25	23,605.00	36,726.00
4	excess Provisions Written Back	18060	26	38,410.75	104,144.82
5	Miscellaneous Income	18080	27	56,389.07	2,613,869.04
Total Rs.				518,404.82	2,832,401.86
SCHEDULE : J : Establishment Expenses - 210					
1	Salaries, Wages & Bonus	21010	28	12,108,108.00	11,882,582.00
2	Benefit and Allowances	21020	29	245,742.00	228,983.00
3	Other Terminal & Retirement Benefits	21040	30	1,383,510.00	870,258.00
Total Rs.				13,737,360.00	12,981,823.00
SCHEDULE : K : Administrative Expenses - 220					
1	Rent, Rates, Taxes	22010	31	49,790.00	81,837.00
2	Office Maintenance	22011	32	42,329.00	656,124.00
3	Communication Expenses	22012	33	49,377.00	38,743.00
4	Books & Periodicals	22020	34	-	1,720.00
5	Printing and Stationery	22021	35	288,370.00	146,564.00
6	Travelling & Conveyance	22030	36	97,964.00	3,900.00
7	Insurance	22040	37	74,327.00	89,887.00
9	Legal Expenses	22051	38	328,852.00	-
10	Professional and other Fees	22052	39	1,407,873.00	2,554,803.00
12	Advertisement and Publicity	22060	40	781,517.00	219,767.00
13	Others	22080	41	748,515.00	394,309.00
Total Rs.				3,868,914.00	4,187,654.00
SCHEDULE : L : Operating & Maintenance - 230					
1	Power & Fuel	23010	42	2,934,706.00	4,865,925.00
2	Consumption of Stores	23030	43	945,719.00	1,533,454.00
3	Hire Charges	23040	44	53,475.00	401,100.00
4	Repairs & Maintenance Infrastructure Assets	23050	45	5,142,758.00	8,759,652.00
5	Repairs & Maintenance Civil Amenities	23051	46	-	718,343.00
6	Repairs & Maintenance Building	23052	47	1,575,586.00	2,091,715.00
7	Repairs & Maintenance Vehicles	23053	48	1,456,127.00	1,072,238.00
8	Repairs & Maintenance Others	23059	49	693,511.00	142,948.00
9	Other Operating & Maintenance expenses	23080	50	-	5,800.00
Total Rs.				12,801,882.00	19,591,175.00

For, BORIAVI NAGARPALIKA

Accountant
(Dineshbhai Farmer)



Sr.	Minor Head Description	Minor	Grouping	Amount Rs.	
		Code		2021-22	2020-21
SCHEDULE : M : Interest & Finance Charges - 240					
1	Interest on Loan from Central Government	24010		-	-
2	Bank Charges	24070	51	9,840,811.35	2,038,321.27
3	Other Finance Expenses	24080	52	1,916,010.00	568,046.00
Total Rs.				11,756,821.35	2,606,367.27
SCHEDULE : N : Programme Expenses - 250					
1	Election Expenses	25010		-	-
2	Own Programme	25020	53	1,018,913.00	112,258.00
3	Share In Programme of Others	25030	54	-	160,000.00
Total Rs.				1,018,913.00	272,258.00
SCHEDULE : O : Rev.Grant,Contri .Subcidies - 260					
1	Grants	26010	55	1,386,548.00	
2	Contributions	26020	56	54,600.00	10,000.00
Total Rs.				1,441,148.00	10,000.00
SCHEDULE : P : Provision & Write Off - 270					
1	Provision for Doubtful Receivables	27010	57	163,752.75	193,873.25
Total Rs.				163,752.75	193,873.25
SCHEDULE : Q : Misc. Expenses - 271					
1	Less on Disposal of Assets	27110		-	-
2	Loss on Disposal of investments	27120		-	-
3	Decline in Value of Investments	27130		-	-
Total Rs.				-	-
SCHEDULE : R : Depreciation - 272					
1	Building	27220	58	3,874,974.00	3,877,561.00
2	Roads & Bridges	27230	59	14,672,338.00	15,983,060.00
3	Sewerage & Drainage	27231	60	1,457,697.00	1,419,360.00
4	WaterWays	27232	61	1,369,381.00	1,355,358.00
5	Street lighting	27233		-	-
6	Plant & Machinery	27240	62	846,092.00	944,053.00
7	Vehicles	27250	63	334,435.00	393,453.00
8	Office & Other Equipments	27260	64	211,607.00	225,109.00
9	Furniture, Fixture, Fittings and Electrical Applia	27270	65	67,555.00	72,894.00
10	Other Fixes Assets	27280	66	71,385.00	70,983.00
Total Rs.				22,905,464.00	24,341,831.00

For, BORIAVI NAGARPALIKA

Accountant
(Dineshbhai Parmar)



Sr.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2021-22	2020-21
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	67	81,130.00	700.00
6	Refund of Other - Revenues	28060		-	-
7	Other Expenses	28080		-	-
Total Rs.				81,130.00	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.				-	-

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

Compile From Books of Accounts

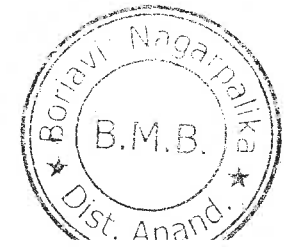
For, Patel & Mehta
Chartered Accountants

Nirav Mehta
Lead Manager.
CA Nirav Mehta
Firm Regi. No.-125480W
Mem.No.-116875
Date:-13.10.2022
Place:- Anand

For, BORIAVI NAGARPALIKA

Dineshbhai Parmar
Accountant
(Dineshbhai Parmar)

K.K. Sotanki
Chief Officer
(K.K. Sotanki)



Sr. No.	Major Head Description	Major Code	Sch.	Amount Rs.	
				2021-22	2020-21
I LIABILITIES					
1	Reserve & Surplus :				
(I)	Municipal (General) Fund	310	A	(211,628,057.86)	(190,428,064.96)
(II)	Earmarked Funds	311	B	-	-
(III)	Reserves	312	C	378,879,596.00	370,247,781.00
Total of Reseve and Surplus				167,251,538.14	179,819,716.04
2	Grant, Contributions for Specific Purposes :				
(I)	Grant, Contribution for Specific purposes	320	D	14,310,502.84	21,406,307.84
Total of Grant, Capital Contribution				14,310,502.84	21,406,307.84
3	Loans (Liabilities) :				
(i)	Secured Loans	330	E	-	-
(ii)	Unsecured loans	331	F	46,607,016.08	46,674,745.08
Total of Loans (Liabilities)				46,607,016.08	46,674,745.08
4	Current Liabilities & Provision :				
(i)	Deposit Received	340	G	986,222.00	351,699.00
(ii)	Deposits Works	341	H	-	-
(iii)	Other Liabilities	350	I	27,794,901.00	25,730,744.00
(iv)	Provisions	360	J	164,982.00	-
Total of Current Liabilities & Provision				28,946,105.00	26,082,443.00
Total Liabilities (Total of 1 to 4)				257,115,162.06	273,983,211.96
II ASSETS :					
1	Fixed Assets :				
(i)	Fixed Assets	410	K	388,678,733.05	377,470,639.05
(ii)	Less : Accumulated Depreciation	411	K-1	181,497,289.21	158,591,825.21
(iii)	Capital work-in-progress	412	L	-	-
Total Of Fixed Assets				207,181,443.84	218,878,813.84
2	Investment :				
(i)	Investments in General Fund	420	M	11,375.00	11,375.00
(ii)	Investments in Other Fund	421	M-1	656,215.88	100,580.88
Total Of Investments				667,590.88	111,955.88
3	Current Assets, Loan & Advances :				
(i)	Stock - in - Hand	430	N	-	-
(ii)	Sundry Debtors(Receivables)	431	O	43,276,700.71	42,775,332.71
(iii)	Less: Provisions for doubtful receivables	432	O-1	10,354,216.93	10,228,874.93
(iv)	Pre-paid Expenses	440	P	45,743.00	31,879.00
(v)	Cash & Bank Balances	450	Q	15,892,549.56	21,886,354.46
(vi)	Loans, Advances & Deposits	460	R	405,351.00	527,751.00
(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				49,266,127.34	54,992,442.24
Total Assets (Total of 1 to 3)				257,115,162.06	273,983,211.96
<i>Significant Accounting Policies & Notes to the Accounts</i>					
				U	

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

Compile From Books of Accounts
 For, Patel & Mehta
 Chartered Accountants
 2nd Floor,
 CA Niran Mehta
 Firm Regi. No.-125480W
 Mem.No.-116875

For, BORJANI NARAPALIKA
 Accountant Chief Officer
 (Dineshbhai Parmar) (K.K. Sankar)



As on 31st March, 2024

Sr. No.	Minor Head Description	Minor Code	Grping SI No	Amount Rs.	Amount Rs.
				2021-22	2020-21
SCHEDULE - A : MUNICIPAL FUNDS - 310					
1	Municipal Fund	31010	1		
2	Income & Expenditure Account	31090	2	(17,770,663.71)	(17,770,663.71)
	Total			(193,857,394.15)	(172,657,401.25)
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			-	-
2	Capital Reserve	31210		-	-
3	Borrowing Redumtion Reserve	31211	3	378,371,901.00	369,740,086.00
4	Special Funds (Utilised)	31220		-	-
5	Statutory Reserve	31230	4	507,695.00	507,695.00
6	General Reserve	31240		-	-
7	Revaluation Reserve	31250		-	-
	Total	31260		-	-
				378,879,596.00	370,247,781.00
SCHEDULE - D : GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSE - 320					
1	Central Government	32010	5	4,680,810.00	6,858,779.00
2	State Government	32020	6	9,629,692.84	14,547,528.84
3	Other Government Agencies	32030		-	-
4	Financial Institutions	32040		-	-
5	Welfare Bodies	32050		-	-
6	International Organisations	32060		-	-
7	Others	32080		-	-
	Total			-	-
				14,310,502.84	21,406,307.84
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	4,866,181.00	4,933,910.00
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			-	-
				46,607,016.08	46,674,745.08

Compile From Books of Accounts
 For, Patel & Mehta
 Chartered Accountants

For, BORIAVI NAGARPALIKA

CA Nirav Mehta
 Firm Reg. No.-123480W
 Mem.No.-116875

(Dineshbhai Parmar)

Sr. No.	Minor Head Description	Minor Code	Grpung SI No	Amount Rs.	
				2021-22	2020-21
SCHEDULE - G : DEPOSITS RECEIVED - 340					
1	From Contractors / Suppliers	34010		986,222.00	351,699.00
2	Deposits - Revenues	34020		-	-
3	From Staff	34030		-	-
4	From Others	34080		-	-
Total				986,222.00	351,699.00
SCHEDULE - H : DEPOSIT WORKS - 341					
1	Civil Works	34110		-	-
2	Electrical Works	34120		-	-
3	Others	34180		-	-
Total				-	-
SCHEDULE - I : OTHER LIABILITIES - 350					
1	Creditors	35010		-	-
2	Employee Liabilities	35011	10	5,576,288.00	3,684,650.00
3	Interest Accrued & Due	35012	11	20,037,710.00	20,037,710.00
4	Recoveries payable	35020	12	600.00	600.00
5	Govt. Dues Payable	35030	13	2,180,303.00	2,007,784.00
6	Refunds Payable	35040		-	-
7	Advance Collection of Revenues	35041		-	-
8	Others	35080		-	-
9	Sale Proceeds	35090		-	-
Total				27,794,901.00	25,730,744.00
SCHEDULE - J : PROVISIONS - 360					
1	Provisions for Expenses	36010	14	164,982.00	-
2	Provisions for Interest	36020		-	-
3	Provisions for other Assets	36030		-	-
Total				164,982.00	-
SCHEDULE - K : FIXED ASSETS - 410					
1	Land	41010	15	2,081,378.00	2,081,378.00
2	Building	41020	16	1,652,547.00	1,652,547.00
3	Civil Amenities & Services Centers	41021	17	11,326,158.00	7,971,448.00
4	Commercial Buildings	41022	18	9,830,426.00	9,397,890.00
5	Workshops & work stations	41023	19	52,182,261.00	52,182,261.00
6	Roads & Bridges	41030	20	245,336,389.00	243,089,192.00
7	Sewerage and Drainage	41031	21	23,134,842.00	20,574,490.00
8	Waterways	41032	22	21,857,304.00	20,032,314.00
9	Public Lighting	41033	23	369,316.00	219,316.00
10	Plant & Machinery	41040	24	10,826,437.00	10,373,357.00
11	Hospital Equipment	41041		-	-
12	Vehicles	41050	25	5,300,632.00	5,300,632.00
13	Office & Other Equipment	41060	26	921,249.00	755,520.00
14	Computers	41061	27	1,640,350.00	1,640,350.00
15	Other Equipment	41062	28	294,391.00	294,391.00
16	Furniture, Fixture, Fittings and Electrical Applie	41070	29	1,103,828.05	1,084,328.05
17	Other Fix Assets	41080	30	821,225.00	821,225.00
18	Assets under Disposal	41090		-	-
Total				388,678,733.05	377,470,639.05

Sr. No.	Minor Head Description	Minor Code	Grping SI No	Amount Rs.	
				2021-22	2020-21
SCHEDULE - K : Accumulated Deureciation- 411					
1	Building	41120	31	38,962,626.78	35,087,652.78
2	Roads & Bridges	41130	32	112,193,873.43	97,521,535.43
3	Sewerage and Drainage	41131	33	9,113,717.00	7,656,020.00
4	Waterways	41132	34	8,999,353.92	7,629,972.92
5	Public Lighting	41133	35	205,627.37	195,772.37
6	Plant & machinery	41140	36	5,855,455.04	5,009,363.04
7	Hospital Equipment	41141		-	-
8	Vehicles	41150	37	3,405,495.75	3,071,060.75
9	Office & Other Equipment	41160	38	566,777.56	494,681.56
10	Computers	41161	39	1,431,083.28	1,291,572.28
11	Other Office Equipment :	41162		-	-
12	Furniture, Fixtures, Fittings and Electrical Appl	41170	40	495,828.08	428,273.08
13	Other Fixed Assets	41180	41	267,451.00	205,921.00
Total				181,497,289.21	158,591,825.21
SCHEDULE - L : Capital Work-in-progress- 412					
1	Specific Grants	41210		-	-
2	Special funds	41220		-	-
3	Specific Schemes	41230		-	-
4	Own Source - Assets	41240		-	-
Total				-	-
SCHEDULE - M : Investment General Fund- 420					
1	Central Government Securities	42010		-	-
2	State Government Securities	42020		-	-
3	Debentures and Bonds	42030		-	-
4	Preference Shares	42040		-	-
5	Equity Shares	42050		-	-
6	Units of Mutual Funds	42060		-	-
7	Other Investments	42080	42	11,375.00	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	43	656,215.88	100,580.88
8	Accumulated Provision	42190		-	-
Total				656,215.88	100,580.88
SCHEDULE -N : Stock - in - hand - 430					
1	Stores	43010		-	-
2	Loose Tools	43020		-	-
3	Others	43080		-	-
Total				-	-

For, BORIAVI NAGARPALIKA



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Sr. No.	Minor Head Description	Minor Code	Grping SI No	Amount Rs.	
				2021-22	2020-21
SCHEDULE - O : Sundry Debtors(Receivables) - 431					
1	Receivables for Property Taxes	43110	44	41,416,867.71	40,915,499.71
2	Receivable for Other Taxes	43119		-	-
3	Receivables for Cess	43120		-	-
4	Receivable for Fees & User Charges	43130		-	-
5	Receivable from other sources	43140		-	-
6	Receivable from Government	43150	45	1,859,833.00	1,859,833.00
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		-	-
Total				43,276,700.71	42,775,332.71
SCHEDULE - O-1: ACCUM. PROVISIONS AGAINST DEBTORS (Receivables) - 432					
1	Provisions for outstanding Property Tax	43210	46	2,530,504.68	2,542,247.93
2	Provision for outstanding Water Tax	43211	47	4,833,313.25	4,816,638.75
3	Provision for outstanding Other Tax	43212	48	2,990,399.00	2,869,988.25
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	43292		-	-
9	State Govt Cesses/ levies in Other Taxes - Provision	43299		-	-
Total				10,354,216.93	10,228,874.93
SCHEDULE - P : Pre-paid Expenses - 440					
1	Establishment	44010		-	-
2	Administration	44020	49	45,743.00	31,879.00
3	Operations & Maintenance	44030		-	-
Total				45,743.00	31,879.00
SCHEDULE - Q : CASH & BANK BALANCES - 450					
1	Cash	45010	50	1,620,693.00	1,002,607.00
Balance with Bank - Municipal Fund					
2	Nationalized Banks	45021		-	-
3	Other Scheduled Banks	45022		-	-
4	Scheduled Cooperative Banks	45023		-	-
5	Post Office	45024		-	-
Balance with Bank - Special Funds					
6	Nationalized Banks	45041		-	-
7	Other Scheduled Banks	45042		-	-
8	Scheduled Co-operative Banks	45043		-	-
9	Post Office	45044		-	-
Balance with Bank - Grant Funds					
10	Nationalized Banks	45061	51	14,271,856.56	20,883,747.46
11	Other Scheduled Banks	45062		-	-
12	Scheduled Cooperative Banks	45063		-	-
13	Post Office	45064		-	-
Total				15,892,549.56	21,886,354.46

For, BORIAVI NAGARPALIKA



Accountant
(Dineshbhai Parmar)

Sr. No.	Minor Head Description	Minor Code	Grping Sl No	Amount Rs.	
				2021-22	2020-21
SCHEDULE - R : LOANS, ADVANCES & DEPOSITS- 460					
1	Loans & Advances to Employees	46010	52	405,351.00	695,751.00
2	Employees Providend Fund Loans	46020		-	-
3	Loans to Others	46030		-	-
4	Advance to Suppliers and contractors	46040		-	-
5	Advance to others	46050	53	-	(168,000.00)
6	Deposits with external Agencies	46060		-	-
7	Other current assets	46080		-	-
Total				405,351.00	527,751.00
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:13.10.2022

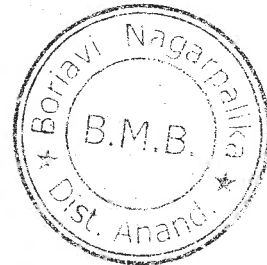
Place:- Anand

For, BORIAVI NAGARPALIKA

Accountant
(Dineshbhai Parmar)

Chief Officer

(K.K.Selanki)



Particulars	Rate of Depreciation	Gross Block	Addition during the year		Gross Block	Depreciation		Net Block
			Cost	Days		Cost	Days	
Land								
Land		41010						
Land		4101001	1		2,081,377			2,081,377
Land		4101005	2,081,377		2,081,377			2,081,377
Land		41010	2,081,378		2,081,378			2,081,378
Land		41020						
Land		4102001	1		1,117,131			1,117,131
Land		4102002	1,117,131		1,117,131			1,117,131
Land		4102005	535,415		1,652,547			1,652,547
Land		41020	1,652,547		1,652,547			1,652,547
Land		41021						
Land		4102101	1		5,116,473			5,116,473
Land		4102102	1		3,552,727			3,552,727
Land		4102103	3,991,523	44950	1,080,000			1,080,000
Land		4102105	2,826,970	736657	736,657			736,657
Land		4102106	821,153		821,153			821,153
Land		4102109	338,700		338,700			338,700
Land		4102151	1,491,109	489042	1,001,761			1,001,761
Land		41021	7,971,448	1,946,711	11,326,158			11,326,158
Land		41022						
Land		4102201	3,200,155		3,200,155			3,200,155
Land		4102202	4,406,920	120815	4,525,253			4,525,253
Land		4102251	1,792,815	312221	2,105,036			2,105,036
Land		41022	9,397,890	432,526	9,830,416			9,830,416
Land		41023						
Land		4102301	1		1,599,215			1,599,215
Land		4102302	1		1,597,321			1,597,321
Land		4102303	1		1,703,174			1,703,174
Land		4102304	1		1,528,313			1,528,313
Land		4102305	1		1,528,313			1,528,313
Land		4102306	1		1,528,313			1,528,313
Land		4102307	1		1,528,313			1,528,313
Land		4102308	1		1,528,313			1,528,313
Land		4102309	500		443			443
Land		41023010	2,969,388		2,969,388			2,969,388
Land		41023011	255,959		255,959			255,959
Land		41023012	48,876,292		48,876,292			48,876,292
Land		4102351	82,115		82,115			82,115
Land		41023	52,182,261		52,182,261			52,182,261

Complete Copy Books of Accounts
 Prepared by
 Chartered Accountants
 CA Nitin Mittal
 Firm Regd. No. 42549/W
 Mem No. 4168/25
 Dated 13/09/2022
 Place: Anand

Per, BORIYI NAGARPALIKA



Accountant
 (Dinesh Chandra Parmar)

S/N	Description of Assets	Rate of Depreciation (%)	Original Cost	Accumulated Depreciation	Net Book Value	Net Book Value (RM)	Net Book Value (RM)
1	Road Concrete Road	10%	175,829,514	64,242	111,587,272	111,587,272	111,587,272
2	Black Topped Roads	10%	10,713,315	3,685,103	7,028,212	7,028,212	7,028,212
3	Other Roads	10%	12,216,000	1,221,600	11,000,000	11,000,000	11,000,000
4	Asphalt Road	10%	1,231,608	1,231,608	0	0	0
5	Concrete Road	10%	1	1	0	0	0
6	Bitumen road	10%	1	1	0	0	0
7	Bitumen road	10%	1	1	0	0	0
8	Bitumen road	10%	1	1	0	0	0
9	Bitumen road	10%	1	1	0	0	0
10	Bitumen road	10%	1	1	0	0	0
11	Bitumen road	10%	1	1	0	0	0
12	Bitumen road	10%	1	1	0	0	0
13	Bitumen road	10%	1	1	0	0	0
14	Bitumen road	10%	1	1	0	0	0
15	Bitumen road	10%	1	1	0	0	0
16	Bitumen road	10%	1	1	0	0	0
17	Bitumen road	10%	1	1	0	0	0
18	Bitumen road	10%	1	1	0	0	0
19	Bitumen road	10%	1	1	0	0	0
20	Bitumen road	10%	1	1	0	0	0
21	Bitumen road	10%	1	1	0	0	0
22	Bitumen road	10%	1	1	0	0	0
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27	Bitumen road	10%	1	1	0	0	0
28	Bitumen road	10%	1	1	0	0	0
29	Bitumen road	10%	1	1	0	0	0
30	Bitumen road	10%	1	1	0	0	0
31	Bitumen road	10%	1	1	0	0	0
32	Bitumen road	10%	1	1	0	0	0
33	Bitumen road	10%	1	1	0	0	0
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35	Bitumen road	10%	1	1	0	0	0
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37	Bitumen road	10%	1	1	0	0	0
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41	Bitumen road	10%	1	1	0	0	0
42	Bitumen road	10%	1	1	0	0	0
43	Bitumen road	10%	1	1	0	0	0
44	Bitumen road	10%	1	1	0	0	0
45	Bitumen road	10%	1	1	0	0	0
46	Bitumen road	10%	1	1	0	0	0
47	Bitumen road	10%	1	1	0	0	0
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50	Bitumen road	10%	1	1	0	0	0
51	Bitumen road	10%	1	1	0	0	0
52	Bitumen road	10%	1	1	0	0	0
53	Bitumen road	10%	1	1	0	0	0
54	Bitumen road	10%	1	1	0	0	0
55	Bitumen road	10%	1	1	0	0	0
56	Bitumen road	10%	1	1	0	0	0
57	Bitumen road	10%	1	1	0	0	0
58	Bitumen road	10%	1	1	0	0	0
59	Bitumen road	10%	1	1	0	0	0
60	Bitumen road	10%	1	1	0	0	0
61	Bitumen road	10%	1	1	0	0	0
62	Bitumen road	10%	1	1	0	0	0
63	Bitumen road	10%	1	1	0	0	0
64	Bitumen road	10%	1	1	0	0	0
65	Bitumen road	10%	1	1	0	0	0
66	Bitumen road	10%	1	1	0	0	0
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77	Bitumen road	10%	1	1	0	0	0
78	Bitumen road	10%	1	1	0	0	0
79	Bitumen road	10%	1	1	0	0	0
80	Bitumen road	10%	1	1	0	0	0
81	Bitumen road	10%	1	1	0	0	0
82	Bitumen road	10%	1	1	0	0	0
83	Bitumen road	10%	1	1	0	0	0
84	Bitumen road	10%	1	1	0	0	0
85	Bitumen road	10%	1	1	0	0	0
86	Bitumen road	10%	1	1	0	0	0
87	Bitumen road	10%	1	1	0	0	0
88	Bitumen road	10%	1	1	0	0	0
89	Bitumen road	10%	1	1	0	0	0
90	Bitumen road	10%	1	1	0	0	0
91	Bitumen road	10%	1	1	0	0	0
92	Bitumen road	10%	1	1	0	0	0
93	Bitumen road	10%	1	1	0	0	0
94	Bitumen road	10%	1	1	0	0	0
95	Bitumen road	10%	1	1	0	0	0
96	Bitumen road	10%	1	1	0	0	0
97	Bitumen road	10%	1	1	0	0	0
98	Bitumen road	10%	1	1	0	0	0
99	Bitumen road	10%	1	1	0	0	0
100	Bitumen road	10%	1	1	0	0	0

For: BORJANI MARGA PULIA

Accountant
(Dineshbabai Parmar)

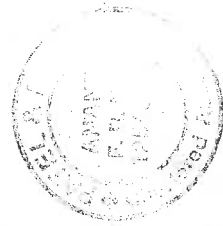


Sl. No.	Description of assets	Rate of Depreciation (%)	Original Price	Accumulated Depreciation	Net Book Value	Year
1	Light pole	10%	41030401	0	0	1
2	Cable	10%	41030402	0	0	1
3	Power line	10%	41030403	189,000	167,145	2,186
4	Public Lighting	10%	41030404	30,313	26,626	169
5	Public Lighting - Lamp Posts	10%	41030405	150,000	7,500	1,518
6	Public Lighting	10%	41030406	389,216	9,855	142,500
7	Plant & Machinery	15%	41040	0	0	163,694
8	Handpump / Dunkley Rounds	15%	41040001	0	0	0
9	Waterworks machinery	15%	41040002	6,222,852	2,946,559	491,144
10	Submersible Pump	15%	41040003	101,298	40,317	9,147
11	Water works clorn dozers	15%	41040004	511,250	390,369	49,884
12	Plant & Machinery - Water Works	15%	4104001	1,001,500	18,192	102,749
13	Plant & Machinery Solid Waste Disposal	15%	4104002	1,461,600	41,492	41,492
14	road rollers	15%	4104003	1,669,742	219,240	186,354
15	compactors	15%	4104004	1,669,742	1,774,607	74,270
16	Plant & machinery other	15%	4104009	106,600	49,714	8,233
17	Plant & Machinery	15%	4104012	302,014	186,555	17,319
18	Vehicles	15%	41050	100,150	5,039,351	846,092
19	Vehicle Cycles	15%	4105013	45,000	12,488	4,877
20	Vehicle	15%	4105017	0	0	0
21	Tractors from govt	15%	41050701	2	0	0
22	Tractors no-2	15%	41050702	1,514,871	750,187	114,703
23	Tractors no-2	15%	41050703	501,000	265,665	35,301
24	Tractors	15%	41050704	201,600	181,926	2,951
25	Tractors carriers	15%	41050705	75,000	62,490	1,863
26	wheelbarrow	15%	41050706	19,200	17,327	281
27	tractors	15%	41050707	508,000	481,758	3,956
28	Ambulance	15%	41050708	1,128,984	559,648	88,400
29	Handrick Elec. Lifting	15%	4105081	1,125,000	581,788	81,462
30	Water Tanker	15%	4105082	181,975	177,830	622
31	Vehicles	15%	41050	5,300,632	3,071,065	384,435
32						1,805,132
33						3,251,2
34						2
35						649,981
36						200,036
37						238,537
38						19,674
39						13,550
40						1,823
41						22,306
42						26,742
43						500,936
44						461,730
45						54,127
46						4,145



For, BORIAMI NAGARPALIKA

Accountant
(District Auditor, Parman)



Sr	Description of assets	Rate of Depreciation %	Crone Block	Depreciation	Net Block	Total
1	Refrigerators, Freezes & Water Coolers	10%	51,000	9800	41,200	37,908
2	Air Conditioner & Air Cooler	10%	474,220	212,151	262,069	238,862
3	Boiler	10%	35,500	27,900	7,600	204,089
4	Stove Machine	10%	52,500	19,778	32,722	8,445
5	Telephone & Communication Equipment	10%	218,229	23,886	194,343	178,606
6	TV, Projector And Camaras	10%	34,400	1,640	32,760	9,454
7	Generators & Invertors	10%	16,400	1,640	14,760	14,760
8	Computers	40%	90,500	35,500	55,000	38,083
9	Printers	40%	352,520	141,008	211,512	174,861
10	Computer, C.C. Camera	40%	1,337,398	534,959	802,439	533,033
11	Other Equipment		47,934	48,080	1,146	2,836
12	Other equipment		55,018	1,291,573	1,346,591	6,338
13	Other equipment		1,640,350			
14	Other equipment		294,390	144,844	149,546	149,546
15	Other equipment		294,391			
16	Furniture, Fixtures, Fittings and Electrical Appliances		294,391	144,844	149,546	149,546
17	Cabinets	10%	4,519	3,682	837	837
18	Chairs	10%	31,693	19,056	12,637	11,373
19	Tables	10%	388,566	139,470	249,096	230,196
20	Furniture - Fixtures	10%	476,775	179,771	297,004	297,004
21	Other equipment	10%	10,500	8,489	2,011	2,011
22	Tables	10%	11,125	3,015	8,110	8,110
23	Tables	10%	4,150	3,268	882	882
24	Computer table	10%	1,850	1,576	274	274
25	Chair from table	10%	5,000	4,257	743	743
26	Chairs	10%	1,200	944	256	256
27	Tables	10%	139,400	45,343	94,057	94,057
28	Other equipments	10%	29,550	20,502	9,048	9,048
29	Other equipments		1,084,328	428,280	656,048	656,048
30	Other fixed assets		821,225	205,921	615,304	615,304
31	Other fixed assets		821,225	205,921	615,304	615,304
32	Other fixed assets		821,225	205,921	615,304	615,304
33	Other fixed assets		821,225	205,921	615,304	615,304
34	Other fixed assets		821,225	205,921	615,304	615,304
35	Other fixed assets		821,225	205,921	615,304	615,304
36	Other fixed assets		821,225	205,921	615,304	615,304
37	Other fixed assets		821,225	205,921	615,304	615,304
38	Other fixed assets		821,225	205,921	615,304	615,304
39	Other fixed assets		821,225	205,921	615,304	615,304
40	Other fixed assets		821,225	205,921	615,304	615,304
41	Other fixed assets		821,225	205,921	615,304	615,304
42	Other fixed assets		821,225	205,921	615,304	615,304
43	Other fixed assets		821,225	205,921	615,304	615,304
44	Other fixed assets		821,225	205,921	615,304	615,304
45	Other fixed assets		821,225	205,921	615,304	615,304
46	Other fixed assets		821,225	205,921	615,304	615,304
47	Other fixed assets		821,225	205,921	615,304	615,304
48	Other fixed assets		821,225	205,921	615,304	615,304
49	Other fixed assets		821,225	205,921	615,304	615,304
50	Other fixed assets		821,225	205,921	615,304	615,304

For: BORJAVI NAGARPALIKA
 Accountant
 (Dhuleshadai Pannori)

[Signature]
 Chief Officer
 (B. P. Office)



Company From Books of Accounts
 For: (Hotel & etc) etc
 Chartered Accountants
[Signature]
 Lead Manager
 CA. M. S. Vaidya
 Firm No. 12548/W
 Mem. No. 11825
 Date: 12/02/2023
 Place: Aundh



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

- 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.
- Revenues in respect of Profession Tax on Organizations / entities are accrued in the year to which it pertains and when demands are raised.
- Advertisement taxes are accrued based on Demand or the contract.
- Revenue in respect of Trade License Fees is accrued in the year to which it pertains and when Demands are raised.
- 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 : 13/10/2022
Place Anand

For, BORIIVI NAGARPALIKA

Accountant
(Dineshbhai Farmer)




- 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.

For, BORIYAVI NAGARPALIKA




Accountant
(Dineshbhai Parmar)



1.3 Recognition of Expenditure

- a. Expenses on Salaries, bonus and other allowances are recognized as and when they are due for payment
- b. All revenue expenditures are treated as expenditures in the period in which they are incurred.
- c. In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.
- d. Provisions for expenses are made at year-end for all bills received up to a cut off Date 31/5/2022.

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.

Dr. BORIAN NAGARWALA



Accountant
(Directly/Indirectly)



- 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.



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. 2021-22 was entered into customized TALLY 9.214 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 **31/03/2022**.

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
(Dilbechhal 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 31.03.2022. Table for the same is as follow:

Sr.	Particulars of Tax Receivable	Debtors as on 31.03.2022	Accumulated Provision @ 25% on outstanding balance as on 31.03.22	Provision for the year
1	Property Tax	10122018.71	2530504.68	11743.25
2	General Water Tax	3296574.00	824143.50	17490.75
3	Special Water Tax	16036679.00	4009169.75	34165.25
4	Sanitation Tax	2927005.00	731751.25	9176.75
5	Safai Upkar	1578715.00	394678.75	20635.25
6	Electricity Tax	5461815.00	1365453.75	24049.00
7	Sewerage Tax	1994061.00	498515.25	84903.25
	Total	41416867.71	10354216.93	202163.50

For, BORIAVI NAGARPALIKA


Accountant



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. BORIARI NAGARPALIKA





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 **31.03.2022**.

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: BORIARI 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	81130.00	

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 31.03.2022 is as under:

	Particulars	Amount (Rs.)	Amount (Rs.)
A.	<u>Aggregate Balance of Unutilized Grants</u>		
B.	Represented by :		14,310,502.84
(a)	Aggregate of Balances in Bank:		
i.	Savings deposits	14,261,518.56	
ii	Current deposits		
iii	Fixed Deposits	667,590.88	14,929,109.44
(b)	Aggregate unadjusted advances from grant fund		
C.	Total of B		
D.	Difference (A-C)		618,606.60

For, BORIABI NAGARPALIKA

Accountant
(District Head Office)

- Nagarpalika has taken Loans from various organization.As informed by the Accountant of Nagarpalika the detail bifurcation of loan payable as on 31/03/2022 is as under:

Sr. no.	Specify the name of the Institution from whom the loan is received	Principle amt. of Loan	Total Interest & Principle payable as on 31.3.22	Balance outstanding as per respective Nagar Palika	Differen ce	Reconciliat ion Made or not	Reason for non Reconcili ation
1	V.N.V.Y	17,36,359.00	67,729.00	3,66,181.00	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

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, BORIAMI NAGARPALIKA

Accountant

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		

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

Sr No	Name & Account Code	Amount.
1	Marrige Fees (3503002)	9499.00
2	Birth & Death Fees (3503003)	932327.00
3	Other Government Dues (3503005)	642895.00

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.

For, BORIAVI NAGARPALIKA

Accountant
(Dineshbhai Parmar)



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

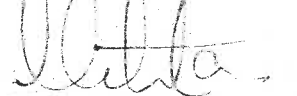
2.11.10 Provision has been made for the expenditure incurred for the year base on the cash book verification and documentary evidence provided up to the cutoff date 31.05.2022.

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.

Compile From Books of Accounts

For, Patei & Mehta
Chartered Accountants



Lead Manager.

For, BORIAVI NAGARPALIKA



Accountant

(Dineshbhai Parmar)



Chief Officer

(K.K. Solanki)

Boriavi Nagarpalika
Tally V/s Daybook Reconciliation Statement
As on 31st March, 2022

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	378530.30	261,893.70	116,636.60	Note :-7
2	4506104	Central Bank Boriyavi - A/C 7567 & 1962	3749713.90	3,921,871.81	(172,158.91)	Note :-5
3	4506105	Central Bank Boriyavi - A/C 7828 & 555	453751.71	490,330.31	(36,578.60)	Note :-3
4	4506106	Central Bank Boriyavi - A/C 2207 & 94788	104580.30	99,732.00	4,848.30	Note :-8
5	4506107	Central Bank - 6188 & 8667	154394.29	127,103.00	27,291.29	Note :-9
6	4506108	Bank of Baroda - A/C No 5033	237023.00	211638.00	25,385.00	Note :-1
7	4506109	Bank of Baroda - A/C No 5193	3164082.34	3,210,391.00	(46,308.66)	Note :-6
8	4506111	Bank of Baroda - A/C No 9835	1492.00	1364.00	128.00	Note :-10
9	4506112	Net Banking EPF 3704021248	1887414.30	1546740.60	340,673.70	Note :-2
10	4506113	AU Small Finance Bank - 56968	42792.53	14920.00	27,872.53	Note :-4
11	4506114	Center Bank Boriyavi - A/C 4681	3737579.99	1056495.41	2,681,084.58	Note :-11
12	4506116	Bank Of baroda -3316	223820.90	219400.00	4,420.90	Note :-12
13		Axis Bank V U Nagar-614	0.00	1455.00	(1,455.00)	Note :-15
14	4502205	IndusInd Bank -1100	4712.00	4712.00		
15	4506110	HDFC BANK -158	121631.00	117273.00	4,358.00	Note :-14
16	4506115	IDFC Bank	10338.00	0.00	10,338.00	Note :-13
		TOTAL	14,271,856.56	11,285,320.83		

Compile From Books of Accounts
For: Patel & Mehta
Chartered Accountants

(Signature)
Lalit Manager,
CA Nirav Mehta
Firm Regt. No.-125480W
Mem.No.-116875

For, BORIAVI NAGARPALIKA

(Signature)
Accountant
(Lallesh Parmar)

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

BANK RECONCILIATION STATEMENT				
BORIYAVI NAGARPALIKA 21-22				
Bank of Baroda - 5033			MONTH	Mar-22
PARTICULAR				AMOUNT
BALANCE AS PER TALLY				237,023.00
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	
8			17383.00	
9			4940.00	
10	interest	09-05-21	328.00	
11	interest	07-08-21	326.00	
12	interest	06-11-21	277.00	
13	interest	08-02-22	781.00	
			TOTAL	99,360.00
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	
6		F.y.2021	27,086.00	
7		F.y.2021	6,019.00	
			TOTAL	56,575.00
BALANCE AS PER DAY BOOK				211,638.00

BANK RECONCILIATION STATEMENT				
BORIYAVI NAGARPALIKA 21-22				
Net Banking Epf - 1248			MONTH	Mar-22
PARTICULAR				Amount
BALANCE AS PER TALLY				1,887,414.30
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	
11	Interest	31-05-21	21,075.00	
12	interest	31-08-21	24,284.00	
13	interest	30-11-21	27,236.00	
14	interest	28-02-22	26,602.00	
			TOTAL	374,363.00

For, BORIYAVI NAGARPALIKA

Accountant
District Parliament



Add CHEQUES DEPOSITED BUT NOT CLEARED			
1			
2		18.01.2020	12,828.00
		09.03.2020	20,770.00
Add DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK			TOTAL
1	SMS Charge	25.04.2019	
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
7	sms charges	09-05-21	0.30
8	sms charges	12-02-21	0.30
9	sms charges	15-05-21	0.30
10	sms charges	28-06-21	17.70
11	sms charges	30-08-21	17.70
12	sms charges	29-10-21	17.70
13	BANK commi	11-01-22	15.00
14	GST	11-01-22	2.70
15	sms charges	23-02-22	17.70
BALANCE AS PER DAY BOOK			TOTAL
			91.30
			1,546,740.60

Note :-3

BANK RECONCILIATION STATEMENT			
BORIYAVI NAGARPALIKA 21-22			
Central Bank Of India -555			
PARTICULAR		MONTH	Mar-22
BALANCE AS PER TALLY			Amount
Less CHEQUES ISSUED BUT NOT PRESENTED IN BANK			453,751.71
1			
2		06.05.2019	381,065.00
3		07.06.2019	6,240.00
4		26.06.2019	10,030.00
5		26.06.2019	6,543.00
6		26.06.2019	22,275.00
7		05.07.2019	15,500.00
8		19.07.2019	18,588.00
9		19.07.2019	40,814.00
10		19.07.2019	3,261.00
11		19.07.2019	2,500.00
		23.07.2019	55,159.00
Less CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK			TOTAL
			561,975.00
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	16.04.2019	438,363.00
5	CH. No:-057586	06.05.2019	85,337.00
6	CH. No:-057585	11.06.2019	18,312.00
7		11.06.2019	3,000.00
8	CH. No:-087395	19.07.2019	48,870.00
9	Intrest	20.07.2019	4,345.00
10	Intrest	31.08.2020	3,261.00
11	Intrest	30.11.2020	3,250.00
12	Intrest	28.02.2021	3,238.00
13	Intrest	31-05-21	3,235.00
14	Intrest	31-08-21	3,247.00
15	by trf sbi	30-11-21	3,235.00
16	Intrest	20-12-21	50.00
		28-02-22	3,222.00
TOTAL			647,510.00

For, BORIYAVI NAGARPALIKA



Accountant
11/04/2022



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	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	
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	
20		Bank charges	28-06-21	17.70	
21		Bank charges	30-08-21	17.70	
22		Bank charges	29-10-21	17.70	
23		Bank charges	21-12-21	118.00	
24		Bank charges	24-02-22	17.70	
				TOTAL	46,173.60
BALANCE AS PER DAY BOOK					490,330.31

Note :-4				
BANK RECONCILIATION STATEMENT				
BORIYAVI NAGARPALIKA 21-22				
AU FINANCE		MONTH	Mar-22	
PARTICULAR			Amount	
BALANCE AS PER TALLY			42,792.53	
Less	CHEQUES ISSUED BUT NOT PRESENTED IN BANK			
			TOTAL	-
Less	CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK			
1		F.Y.20-21	1.00	
2		F.Y.20-21	79.00	
3		F.Y.20-21	166.29	
4		F.Y.20-21	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

(Signature)
Accountant
Dinesh Kumar



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	
61	neft skill worth tech	03.04.2021	12,689.06	
62	neft skill worth tech	30.04.2021	1,210.00	
63	interest	31-05-21	1,281.00	
64	interest	30.06.2021	1,089.00	
65	interest	31-07-21	291.00	
66	interest	31-08-21	308.00	
67	interest	30-09-21	334.00	
68	neft	12-10-21	2,625.89	
69	interest	31-10-21	321.00	
70	interest	30-11-21	97.00	
71	interest	31-12-21	103.00	
72		04-01-22	1,686.12	
73	interest	31-01-22	111.00	
74	interest	28-02-22	102.00	
75	interest	31-03-22	113.00	
		TOTAL	284,718.01	

For BORI VINI NAGARPATIKA

Accountant
(Vineesh Parmar)



ADD CHEQUES DEPOSITED BUT NOT CLEARED				
1	ch return	31.03.2020	157,499.00	
2	ch return	12.01.2021	4,525.00	
3	ch return	27.01.2021	4,793.00	
4	ch return	01.02.2021	2,226.00	
5	ch return	10.02.2021	2,000.00	
6	ch return	15.02.2021	28,772.00	
7	ch return	26.02.2021	2,292.00	
8	ch return	02.03.2021	2,235.00	
9	ch return	08.03.2021	1,516.00	
10	ch return	12.03.2021	2,966.00	
11	ch return	13.03.2021	4,775.00	
12	ch return	25.03.2021	7,557.00	
13	ch return	26.03.2021	21,043.00	
14	ch return	31.03.2021	12,855.00	
			TOTAL	255,054.00
ADD DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK				
1	Bank Charges	31-01-20	77.12	
2	Bank Charges	10-02-20	95.57	
3	Bank Charges	10-02-20	17.43	
4	Bank Charges	13-02-20	32.77	
5	Bank Charges	14-02-20	20.52	
6	Bank Charges	03-03-20	53.88	
7	Bank Charges	12-03-20	81.37	
8	Bank Charges	19-03-20	27.97	
9	Bank Charges	21-03-20	54.86	
10	Bank Charges	23-03-20	126.61	
11	Bank Charges	24-03-20	30.13	
12	Bank Charges	18-03-20	236.93	
13	Bank Charges F.Y.2021-2022	31-03-22	936.32	
			TOTAL	1,791.48
BALANCE AS PER DAY BOOK				14,920.00

Note - 5

BANK RECONCILIATION STATEMENT
BORIYAVI NAGARPALIKA 21-22

Central Bank - 7567 & 1962		MONTH	Mar-22	
PARTICULAR			Amount	
BALANCE AS PER TALLY			3,749,713.90	
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		03-01-00	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	
19	Ch.No.- 082014	25.02.2021	4,425.00	
20	Ch.No.- 084406	15.04.2021	2,800.00	
21	ch no.91628	29.10.2021	200.00	
22	ch no.93372 Bank vs day book diff(3405-2405)	11.01.2022	1,000.00	
			TOTAL	3,535,682.00

For BORIYAVI NAGARPALIKA

(Signature)
Accountant
(Dinesh Parmar)



Less CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK				
1	NEFT GRANT	03-04-19	19,473.00	
2	NEFT JILA SADBHAVAN	04-04-19	1,013,276.00	
3		03.12.2019	7,570.00	
4	Day Book Ma Vadhare Lidha Che	02-08-19	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	
11	interest	31-05-21	11,886.00	
12	by trf	01.09.2021	3,010.00	
13	by trf	15.09.2021	1,100.00	
14	by trf	16.10.21	3,560.00	
15	by trf	02.11.2021	27,648.00	
16	interest	30.11.2021	34,451.00	
17	by trf	18.12.2021	3,050.00	
18	by trf	11.02.2022	22,395.00	
19	interest	28.02.2022	20,814.00	
			TOTAL	1,522,545.32
ADD CHEQUES DEPOSITED BUT NOT CLEARED				
1		08-05-19	38,945.00	
2		08-05-19	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	
6		9.03.2020	174,311.00	
7		31.03.2020	573,102.00	
8	Other Income	02.06.2020	20.00	
9	Cash Deposit	14.08.2020	240,000.00	
10		16.09.2020	34,120.00	
11	Aprentise grant	01-05-21	115,771.00	
12	Wrongly credited in day book	14.02.2022	625,873.59	
			TOTAL	5,184,380.59
ADD DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK				
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	
5	CHQ.Book Charge	21.08.2019	60.00	
6	GST	21.08.2019	10.80	
7	CHQ.Book Charge	17.09.2019	60.00	
8	GST	17.09.2019	10.80	
9	CHQ.Book Charge	17.09.2019	60.00	
10	GST	17.09.2019	10.80	
11	CH. No:-061686	04.10.2019	2,549.00	
12	CH. No:-061695	11.10.2019	11,269.00	
13	CHQ.Book Charge	14.10.2019	60.00	
14	GST	14.10.2019	10.80	
15	CHQ.Book Charge	17.10.2019	60.00	
16	GST	17.10.2019	10.80	
17	CHQ.Book Charge	05.11.2019	120.00	
18	GST	05.11.2019	21.60	
19	CHQ.Book Charge	05.11.2019	60.00	
20	GST	05.11.2019	10.80	
21	CH. No:-061694	07.11.2019	5,122.00	
22	CHQ.Book Charge	3.12.2019	60.00	
23	GST	3.12.2019	10.80	
24	CHQ.Book Charge	3.12.2019	60.00	
25	GST	3.12.2019	10.80	
26		03.12.2019	7,570.00	
27	CHQ.Book Charge	01.01.2020	60.00	

For BOKIA VINAGS RPA/TKA


(Dinesh Parmar)



28	GST	01.01.2020	10.80
29	CHQ.Book Charge	17.01.2020	60.00
30	GST	17.01.2020	10.80
31	CHQ.Book Charge	17.01.2020	60.00
32	GST	17.01.2020	10.80
33	OCT. Tax	14.02.2020	118.00
34	CHQ.Book Charge	25.02.2020	120.00
35	GST	25.02.2020	21.60
36	CHQ.Book Charge	25.02.2020	60.00
37	GST	25.02.2020	10.80
38	CHQ.Book Charge	25.02.2020	60.00
39	GST	25.02.2020	10.80
40	CHQ Book Chareg	07.04.2020	30.00
41	GST	07.04.2020	5.40
42	Bank Commision	10.04.2020	5.00
43	GST	10.04.2020	0.90
44	CHQ Book Chareg	14.05.2020	150.00
45	GST	14.05.2020	27.00
46	CHQ Book Chareg	05.06.2020	60.00
47	GST	05.06.2020	10.80
48	CHQ Book Chareg	05.06.2020	60.00
49	GST	05.06.2020	10.80
50	CHQ Book Chareg	08.07.2020	60.00
51	GST	08.07.2020	10.80
52	CHQ Book Chareg	20.07.2020	60.00
53	GST	20.07.2020	10.80
54	CHQ Book Chareg	20.07.2020	60.00
55	GST	20.07.2020	10.80
56	CHQ Book Chareg	20.07.2020	60.00
57	GST	20.07.2020	10.80
58	CHQ Book Chareg	20.07.2020	60.00
59	GST	20.07.2020	10.80
60	Bank Cmmision	28.07.2020	49.50
61	GST	28.07.2020	8.91
62	CHQ Book Chareg	13.08.2020	60.00
63	GST	13.08.2020	10.80
64	CHQ Book Chareg	30.09.2020	60.00
65	GST	30.09.2020	10.80
66	CHQ Book Chareg	16.10.2020	60.00
67	GST	16.10.2020	10.80
68	CHQ Book Chareg	16.10.2020	60.00
69	GST	16.10.2020	10.80
70	CHQ Book Chareg	23.11.2020	120.00
71	GST	23.11.2020	21.60
72	CHQ Book Chareg	12.01.2020	60.00
73	GST	12.01.2020	10.80
74	CHQ Book Chareg	05.02.2021	60.00
75	GST	05.02.2021	10.80
76	CHQ Book Chareg	25.02.2021	60.00
77	GST	25.02.2021	10.80
78	CHQ Book Chareg	10.03.2021	30.00
79	GST	10.03.2021	10.80
80	Ch.No.- 083280	06.04.2021	200.00
81	Bank Charges	13.04.2021	100.00
82	GST	13.04.2021	18.00
83	ch no.85581	11.06.2021	2,800.00
84	chq book charges	15.06.2021	60.00
85	GST	15.06.2021	10.80
86	Bank Charges	28.06.2021	17.70
87	Bank Charges	30.08.2021	17.70
88	ch no.85591	07.09.2021	100.00
89	GST charges	07.09.2021	18.00

For: BORIAVI NAGARPALIKA

(Signature)
Accountant
Binesh Panari

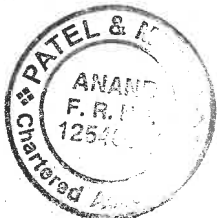


90	cheque book charges	06.10.2021	60.00	
91	GST charges	06.10.2021	10.80	
92	Bank Charges	08.10.2021	24.50	
93	GST charges	08.10.2021	4.41	
94	cheque book charges	28.10.2021	60.00	
95	GST charges	28.10.2021	10.80	
96	Bank Charges	29.10.2021	17.70	
97	bank commi	01.11.2021	49.50	
98	GST charges	01.11.2021	8.91	
99	ch no.92615	09.11.2021	-	
100	bank vs day book diff	09.11.2021	12,250.00	
101	cheque book charges	17.11.2021	60.00	
102	GST charges	17.11.2021	10.80	
103	GST charges	06.12.2021	10.80	
104	cheque book charges	06.12.2021	60.00	
105	cheque book charges	01.01.2022	60.00	
106	GST charges	01.01.2022	10.80	
107	bank commi	16.02.2022	49.50	
108	GST charges	16.02.2022	8.91	
109	Bank Charges	24.02.2022	17.70	
110	cheque book charges	30.03.2022	100.00	
111	GST charges	30.03.2022	18.00	
112	cheque book charges	30.03.2022	100.00	
113	GST charges	30.03.2022	18.00	
114	cheque book charges	30.03.2022	80.00	
115	GST charges	30.03.2022	14.40	
116	cheque book charges	30.03.2022	80.00	
117	GST charges	30.03.2022	14.40	
			TOTAL	46,005.64
BALANCE AS PER DAY BOOK				3,921,872.81

BANK RECONCILIATION STATEMENT				
BORIYAVI NAGARPALIKA 21-22				
Bank OF Baroda -5193			MONTH	Mar-22
PARTICULAR				Amount
BALANCE AS PER TALLY				3,164,082.34
Less	CHEQUES ISSUED BUT NOT PRESENTED IN BANK			
1		07.01.2020	2,500.00	
2		07.01.2020	6,120.00	
3		07.01.2020	1,500.00	
4		04.02.2020	1,677.00	
5		20.07.2020	25,000.00	
6		20.07.2020	25,000.00	
7		20.07.2020	25,000.00	
8		20.07.2020	25,000.00	
9		20.07.2020	25,000.00	
10		20.07.2020	25,000.00	
11		20.07.2020	25,000.00	
12		24.08.2020	1,520.00	
13		25.08.2020	19,509.00	
14		23.09.2020	12,000.00	
15		23.09.2020	5,000.00	
16		3.10.2020	5,000.00	
17		9.11.2020	5,000.00	
18		9.11.2020	5,000.00	
			TOTAL	239,826.00

For, BORIYAVI NAGARPALIKA

Accountant
(Dinesh Parmar)



Less	CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK		
1	Interest	11.05.2019	18,099.00
2	Interest	10.08.2019	13,623.00
3	Nagar Pal ICAI	25.10.2019	17,400.00
4	Return	11.11.2019	9,731.00
5	Interest	13.11.2019	5,716.00
6	Return	27.12.2019	25,880.00
7	Cash Deposit	18.01.2020	63,994.00
8	Nagar Pal ICAI	04.02.2020	6,948.00
9	Sardar Patel	07.02.2020	160.00
10	Interest	11.02.2020	1,250.00
11	Interest	11.02.2020	1,250.00
12	Interest	12.02.2020	35,903.00
13	Cash Deposit	18.02.2020	130,952.00
14	Hasnukhbhai	4.03.2020	8,472.00
15	Transfer	4.03.2020	5,285.00
16	Inst 68 MICR	05.03.2020	10,000.00
17	Inst 235636 MICR	05.03.2020	2,460.00
18	Inst 235637 MICR	05.03.2020	2,373.00
19	Arjun	07.03.2020	9,291.00
20	ICA	07.03.2020	4,897.00
21	Dipak Electric	07.03.2020	7,564.00
22	Gaurang	11.03.2020	2,515.00
23	INST 6 MICR	12.03.2020	2,500.00
24	Irfan Kirana Stroe	26.03.2020	7,264.00
25	Manujulaben M Patel	31.03.2020	4,000.00
26	M P Patel	31.03.2020	13,900.00
27	Cash Deposit	31.03.2020	137,178.00
28		08.04.2020	2,617.00
29		15.04.2020	29,230.00
30		07.05.2020	6,799.00
31		30.06.2020	29,423.00
32		01.07.2020	46935
33		02.07.2020	1708
34		02.08.2020	3,454.00
35		14.08.2020	1,010.00
36		14.08.2020	6,782.00
37		19.08.2020	29,862.00
38		24.08.2020	19,786.00
39		25.09.2020	1,500.00
40		8.11.2020	4,795.00
41		05.02.2021	18,500.00
42		05.02.2021	3,695.00
43		06.02.2021	2,720.00
44		06.02.2021	160.00
45		06.02.2021	235,840.00
46		09.02.2021	19,922.00
47		24.03.2021	100,000.00
48		25.03.2021	100,000.00
49		30.03.2021	2,620.00
50		30.03.2021	6,848.00
51		30.03.2021	1,018,000.00
52		31.03.2021	2,380.00
53		31.03.2021	4,945.00
54		31.03.2021	148,640.00
55		02-04-21	15,000.00
56		05-04-21	5,000.00
57		06-04-21	4,383.00
58		06-04-21	6,500.00
59		07-04-21	4,852.00
60	interest	09-05-21	16,126.00
61	interest	07-08-21	9,867.00
62	interest	06-11-21	2,488.00
63	interest	08-02-22	1,528.00
64		11-02-22	1,453.00
		TOTAL	2,463,973.00

ADD CHEQUES DEPOSITED BUT NOT CLEARED				
1				
2		18.01.2020	101,432.00	
3		29.01.2020	1,677.00	
4		4.02.2020	51,504.00	
5		07.02.2020	2,660.00	
6		18.02.2020	133,467.00	
7		04.03.2020	28,675.00	
8		07.03.2020	24,252.00	
9		26.03.2020	12,868.00	
10		30.03.2020	4,625.00	
11		31.03.2020	192,884.00	
12		29.06.2020	42,702.00	
13		30.06.2020	31,131.00	
14		01.07.2020	53,055.00	
15		14.08.2020	182,792.00	
16	ch return	19.08.2020	49,648.00	
17	ch return	05.02.2021	143,984.00	
18	ch return	05.02.2021	19,736.00	
19	ch return	05.02.2021	293,500.00	
20	ch return	30.03.2021	1,042,468.00	
21	ch return	31.03.2021	176,700.00	
22	cash deposit	5.1.2021	12,000.00	
23	interest	6.28.2021	500.00	
24	cash deposit	12.18.2021	40,689.00	
		1.29.2022	1,638.00	
		TOTAL	2,644,587.00	
ADD DEBITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK				
1				
2	2019-20	Ch.:-532 Branch Parking	11.11.2019	37,012.00
3		Outward Return Charges	11.11.2019	295.00
4		Branch Parking	02.12.2019	9,731.00
5		Radha Swarni Swap Pipe	27.12.2019	25,880.00
6		Branch Parking	28.07.2020	44.16
7			02.09.2020	756.00
8			02.09.2020	5,658.00
9			01.09.2020	8,128.00
10			01.09.2020	764.00
11			01.09.2020	5,723.00
12			23.09.2020	1,500.00
13			21.10.2020	5,000.00
14			23.10.2020	5,000.00
			11.11.2020	29.50
		TOTAL	105,520.66	
BALANCE AS PER DAY BOOK			TOTAL	3,210,391.00

Note :-7

BANK RECONCILIATION STATEMENT

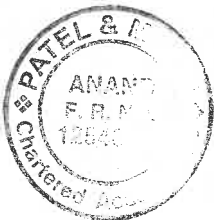
BORIYAVI NAGARPALIKA 21-22

Central Bank Of India -3400

Less	CREDITED BY BANK BUT NOT ACCOUNTED IN CASH BOOK			
	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	13,596.00
	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
	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	14,585.00
	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	2,768.00
	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
	39	Interest	31.05.2021	16,002.00
	40	Interest	23.06.2021	1.00
	41	Interest	31.08.2021	15,535.00
	42	Interest	30.11.2021	14,813.00
	43	Interest	28.02.2021	9,721.00
			TOTAL	573,168.00
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

For, BORIABI NAGARPALKA

(Signature)
Accountant
(Dinesh Parmar)



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	
17		30.03.2021	35,625.00	
18		31.03.2021	3,299.00	
19	Diff Bank vs Day book(66727-65727)	10.01.2022	1,000.00	
			TOTAL	489,538.00
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	
9	outward ch return	05-04-21	200.00	
10	gst charges	05-04-21	36.00	
11	Bank charges	28-06-21	17.70	
12	Bank charges	30-08-21	17.70	
13	ch return	19-08-21	0.00	
14	ret'd chg	19-08-21	100.00	
15	gst charges	19-08-21	18.00	
16	Bank charges	29-10-21	17.70	
17	Bank charges	24-02-22	17.70	
			TOTAL	28,661.40
BALANCE AS PER DAY BOOK				261,893.70

BANK RECONCILIATION STATEMENT			
BORIYAVI NAGARPALIKA 21-22			
Central Bank Of India - 4788		MONTH	Mar-22
PARTICULAR			Amount
BALANCE AS PER TALLY			104,580.30
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
8	Interest	31-05-21	2,680.00
9	Interest	31-08-21	2,921.00
10	Interest	30-11-21	2,439.00
11	Interest	28-02-22	347.00
		TOTAL	13,110.00

For, BORIYAVI NAGARPALIKA

(Signature)
Accountant
(Dinesh Patil)



BORIAVI NAGARPALIKA - (2021-22)

Cash Flow Summary

In Condensed Format

1-Apr-2021 to 31-Mar-2022

Inflow	1-Apr-2021 to 31-Mar-2022	Outflow	1-Apr-2021 to 31-Mar-2022
110 (Tax Revenue (110))	1,57,510.00	210 (Estblishment Expenses (210))	19,04,912.00
120 (Assigned Revenues & Compensations (120))	23,74,656.00	220 (Administrative Expenses (220))	29,08,349.00
320 (Grants, Contribution for Specific Purposes (320))	2,80,89,853.00	320 (Grants, Contribution for Specific Purposes (320))	63,60,635.00
130 (Rental Income From Municipal Properties (130))	49,542.00	230 (Operations & Maintenance (230))	1,06,61,588.00
140 (Fees & User Charges (140))	1,08,68,150.38	240 (Interest & Finance Charges (240))	1,17,56,821.35
150 (Sale & Hire Charges (150))	1,12,730.00	250 (Program Expenses (250))	9,88,313.00
340 (Deposits Received (340))	11,71,054.00	331 (Unsecured Loans (331))	67,729.00
160 (Revenue Grants, Contribution and Subsidies (160))	26,34,697.00	340 (Deposits Received (340))	5,36,531.00
171 (Interest Earned (171))	4,49,590.00	260 (Revenue Grants, Contribution and Subsidies (260))	14,41,148.00
350 (Other Liabilities (350))	47,45,833.00	350 (Other Liabilities (350))	1,42,32,429.00
180 (Other Income (180))	4,79,994.07	280 (Prior Period Item (280))	81,130.00
431 (Sundry Debtors (Receivables) (431))	87,15,936.00	431 (Sundry Debtors (Receivables) (431))	400.00
460 (Loans, Advances and Deposits (460))	2,06,400.00	440 (Pre-Paid Expenses (440))	13,864.00
		460 (Loans, Advances and Deposits (460))	84,000.00
		990 (Expenditure Against Grant-990)	1,18,79,987.00
		410 (Fixed Assets (410))	25,76,279.00
Total	6,00,55,945.45	Total	6,54,94,115.35



ACCOUNTANT
BORIAVI NAGARPALIKA

