

Gujarat Municipal Accounting Reform Project

**ANNUAL ACCOUNT
2018 - 2019**

AMOD NAGARPALIKA



DGSM & CO.

**CHARTERED ACCOUNTANTS
GR.FLOOR, SHAYADRI APPARTMENTS,
OPP.STADIUM SWIMMING POOL,
NAVRANGPURA, AHMEDABAD, 380009.
PHONE NO. +91 7926407795.**

AMOD NAGARPALIKA
UNAUDITED INCOME & EXPENDITURE ACCOUNT
For the year ended MARCH 31,2019

Sr. No.	Major Head Description	Major Code	Schedule	Amount	
				2019	2018
I	INCOME				
1	Tax Revenue	110	A	71,50,143	62,42,375
2	Assigned Revenues & Compansations	120	B	36,45,000	36,97,168
3	Rental Income from Municipal Properties	130	C	2,05,364	3,13,345
4	Fees & User Charges	140	D	6,32,003	7,52,608
5	Sale & Hire Charges	150	E	-	75,000
6	Revenue Grants and Contributions & Subsidies	160	F	7,82,962	10,57,569
7	Interest Earned	171	G	6,66,077	9,46,559
8	Other Income	180	H	6,000	1,54,090
	TOTAL			1,30,87,549	1,32,38,714
II	EXPENDITURE				
1	Establishment Expenses	210	I	93,43,436	81,45,173
2	Administrative Expenses	220	J	18,03,917	15,17,428
3	Operating & Maintenance	230	K	47,35,661	42,66,755
4	Interest & Finance Charges	240	L	4,757	9,304
5	Programme Expenses	250	M	3,63,420	3,96,420
6	Revenue Grants,Contribution & Subcidies to Other	260	N	2,58,211	-
7	Provision & Write Off	270	O	8,53,739	3,07,949
8	Depreciation	272	P	2,14,35,403	1,77,02,080
	TOTAL			3,87,98,545	3,23,45,108
	Gross Surplus of Income Over Expenses			(2,57,10,996)	(1,91,06,394)
	Less :- Transfer to Reserve Funds/Prior Period Exps.	290	Q(a)	-	-
	Less :- Prior Period Items	280	Q(b)	(27,763)	-
	Net Surplus Carried Over to Municipal Fund			(2,56,83,233)	(1,91,06,394)
	Notes to the Accounts		R		

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

For, DGSM & Co.
Chartered Accountants

Lead-Manager
CA. Subramanya Shenoy



Date :- 02-08-2021
Place :- Ahmedabad

For, Amod Nagarpalika

Accountant
नगरपालिका-अमोद

Date :- 02-08-2021
Place :- Amod

Chief Officer
मुपरा अधिदारी
D. G. Prajapati
नगर पालिका अमोद
अमोद.

SCHEDULE FORMING PART OF & ANNEXED TO INCOME & EXPENDITURE ACCOUNT
For the year ended MARCH 31,2019

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	
				2019	2018
SCHEDULE : A : TAX REVENUE - 110					
1	Property Tax	11001	1	36,52,406	27,83,745
2	Water Tax	11002	2	21,19,957	20,49,120
3	Sewerage Tax	11003		-	-
4	Conservancy (Sanitation) Tax	11004	3	7,08,030	6,53,690
5	Lighting Tax	11005	4	4,33,690	4,01,760
6	Education Tax	11006		-	-
7	Vehicle Tax	11007		-	-
8	Tax on Animals	11008		-	-
9	Electricity	11009		-	-
10	Professional Tax	11010	5	2,36,060	3,54,060
11	Advertisement Tax	11011		-	-
12	Pilgrimage Tax	11012		-	-
13	Octrol & Toll	11051		-	-
14	Cess	11052		-	-
15	Others Taxes	11080		-	-
16	Tax Remission & Refund	11090		-	-
	TOTAL			71,50,143	62,42,375
SCHEDULE : B : ASSIGNED REVENUE & COMPANSATIONS - 120					
1	Tax & Duties Collected by Others	12010	6	-	14,760
2	Compensations in lieu of Taxes / Duties	12020	7	36,45,000	36,82,408
3	Compensations in lieu of Cecessions	12030		-	-
	TOTAL			36,45,000	36,97,168
SCHEDULE : C : RENTAL INCOME FROM MUNICIPAL PROPERTIES - 130					
1	Rent from Civic Amenities	13010	8	1,800	-
2	Rent from Office Building	13020		-	-
3	Rent from Guest House	13030		-	-
4	Rent from Lease of Land	13040		-	-
5	Other Rent	13080	9	2,03,564	3,13,345
6	Rent,Remissions,and Refund	13090		-	-
	TOTAL			2,05,364	3,13,345
SCHEDULE : D : FEES & USER CHARGES - 140					
1	Empanelment & Registration Charges	14010		-	-
2	Licensing Fees	14011	10	-	24,540
3	Fees for grant of Permit	14012	11	31,554	2,32,000
4	Fees for Certificate / Extract	14013	12	8,570	3,951
5	Development Charges	14014		-	-
6	Regularisation Fees	14015		-	-
7	Penalties & Fines	14020		-	-
8	Other Fees	14040	13	4,10,279	4,81,267
9	User Charges	14050	14	70,100	10,850
10	Entry Fees	14060		-	-
11	Service / Administrative Charges	14070	15	1,11,500	-
12	Other Charges	14080		-	-
13	Fees Remission and Refund	14090		-	-
	TOTAL			6,32,003	7,52,608

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Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	
				2019	2018
SCHEDULE : E : SALE & HIRE CHARGES - 150					
1	Sale of Products	15010		-	-
2	Sale of Forms & Publications	15011	16	-	75,000
3	Sale of Store & Scrap	15012		-	-
4	Sale of Others	15030		-	-
5	Hire Charges for Vehicles	15040		-	-
6	Hire Charges on Equipments	15041		-	-
TOTAL				-	75,000
SCHEDULE : F : REVENUE GRANT, CONTRI & SUBSIDIES - 160					
1	Revenue Grants	16010	17	7,82,962	9,75,721
2	Reimbursement of Expenses	16020		-	-
3	Contribution Towards Scheme	16030	18	-	81,848
TOTAL				7,82,962	10,57,569
SCHEDULE : G : INTEREST EARNED - 171					
1	Interest from Bank Account	17110	19	6,66,077	9,46,559
2	Interest on Loan and Advances to Employees	17120		-	-
3	Interest on Loan to Others	17130		-	-
4	Other Interest	17180		-	-
TOTAL				6,66,077	9,46,559
SCHEDULE : H : OTHER INCOME - 180					
1	Deposit Forfeited	18010		-	-
2	Lapsed Deposits	18011		-	-
3	Insurance Claims Recovery	18020		-	-
4	Profit on Disposal of Fixed Assets	18030		-	-
5	Recovery from Employees	18040	20	6,000	17,229
6	Unclaimed Refund payable/Liabilities written back	18050		-	-
7	Excess Provisions written back	18060		-	-
8	Miscellaneous Income	18080	21	-	1,36,861
TOTAL				6,000	1,54,090
SCHEDULE : I : ESTABLISHMENT EXPENSES - 210					
1	Salaries, Wages & Bonus	21010	22	87,11,826	74,35,728
2	Benefit and Allowances	21020		-	-
3	Pension	21030		-	-
4	Other Terminal & Retirement Benefits	21040	23	6,31,610	7,09,445
TOTAL				93,43,436	81,45,173


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Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	Amount
				2019	2018
SCHEDULE : J : ADMINISTRATIVE EXPENSES - 220					
1	Rent,Rates,Taxes	22010	24	57,550	64,575
2	Office Maintanance	22011	25	30,435	47,723
3	Communication Expenses	22012	26	29,004	38,432
4	Books & Periodicals	22020		-	-
5	Printing and Stationery	22021	27	1,08,847	1,06,998
6	Travelling & Conveyance	22030	28	9,44,081	9,55,544
7	Insurance	22040	29	56,900	-
8	Audit Fees	22050		-	-
9	Legal Expenses	22051	30	67,500	-
10	Professional and other Fees	22052	31	1,07,840	38,950
11	Council meeting, Honorarium & sitting fees	22053		-	-
12	Advetisement and Publicity	22060	32	2,50,549	1,05,717
13	Membership & subscription	22061		-	-
14	Others	22080	33	1,51,211	1,59,489
TOTAL				18,03,917	15,17,428
SCHEDULE : K : OPERATING & MAINTENANCE - 230					
1	Power & Fuel	23010	34	10,18,024	10,47,207
2	Bulk Purchase	23020		-	-
3	Consumption of Stores	23030		-	-
4	Hire Charges	23040	35	2,06,600	-
5	Repairs & Maintenance Infrastructure Assets	23050	36	27,14,725	26,53,939
6	Repairs & Maintenance Civil Amenities	23051	37	-	32,500
7	Repairs & Maintenance Building	23052	38	3,70,173	2,56,978
8	Repairs & Maintenance Vehicles	23053	39	2,93,035	2,29,373
9	Repairs & Maintenance Others	23059	40	1,14,404	30,858
10	Other Operating & Maintenance expenses	23080	41	18,700	15,900
TOTAL				47,35,661	42,66,755
SCHEDULE : L : INTEREST & FINANCE CHARGES - 240					
1	Inerest on Loan from Central Government	24010		-	-
2	Inerest on Loan from State Government	24020		-	-
3	Inerest on Loan from Government Bodies & Associations	24030		-	-
4	Inerest on Loan from international Agencies	24040		-	-
5	Inerest on Loan from Bank & Other financial Institutions	24050		-	-
6	Other Inerest	24060		-	-
7	Bank Charges	24070	42	4,757	9,304
8	Other Finance Expenses	24080		-	-
TOTAL				4,757	9,304

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2015/10/06
10/2015-10/2015



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	
				2019	2018
SCHEDULE : M : PROGRAMME EXPENSES - 250					
1	Election Expenses	25010	43	1,64,091	-
2	Own Programme	25020	44	1,99,329	3,96,420
3	Share In Programme of Others	25030		-	-
	TOTAL			3,63,420	3,96,420
SCHEDULE : N : REV.GRANT,CONTRI. & SUBSIDIES - 260					
1	Grants	26010	45	2,58,211	-
2	Contributions	26020		-	-
3	Subsidies	26030		-	-
	TOTAL			2,58,211	-
SCHEDULE : O : PROVISION & WRITE OFF - 270					
1	Provision for Doubtful Receivables	27010	46	8,53,739	3,07,949
2	Provision for Other Assets	27020		-	-
3	Revenues written off	27030		-	-
4	Assets Written Off	27040		-	-
5	Miscellaneous Expenses Written Off	27050		-	-
	TOTAL			8,53,739	3,07,949
SCHEDULE : P : DEPRECIATION - 272					
1	Building	27220	47	14,38,974	12,78,825
2	Roads & Bridges	27230	48	1,01,95,699	97,57,406
3	Sewerage & Drainage	27231	49	44,13,204	27,56,352
4	WaterWays	27232	50	47,72,779	32,05,937
5	Vehicles	27250	51	1,12,175	1,31,971
6	Office & Other Equipments	27260	52	80,258	95,837
7	Furniture,Fixture,Fittings and Electrical Appliances	27270	53	46,908	52,120
8	Other Fixes Assets	27280		-	-
9	Commercial Building	27221		-	-
10	Public Lighting	27233		-	-
11	Other Eulpmnt	27234		-	-
12	Civic Amenities & Service Center	27240		-	-
13	Other Fixed Assets	27280	54	3,75,405	4,23,632
14	Plant & Machinery	27290		-	-
	TOTAL			2,14,35,403	1,77,02,080
SCHEDULE : Q(b) : PRIOR PERIOD ITEMS - 280					
1	Taxes	28010		-	-
2	Other Revenues	28020		-	-
3	Recovery of revenues written off	28030		-	-
4	Other Income	28040	55	(27,763)	-
5	Refund of Taxes	28050		-	-
6	Refund of Other - Revenues	28060		-	-
7	Other Expenses	28080		-	-
	TOTAL			(27,763)	-

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	Amount
				2019	2018
SCHEDULE : Q(a) : 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				-	-

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

For, DGSM & Co.
Chartered Accountants

Lead Manager
CA. Subramanya Shenoy



Date :- 02-08-2021
Place :- Ahmedabad

For, Amod Nagarpalika

K.C. Parmar
મહેસાણા
નગરપાલિકા-અમોદ

Date :- 02-08-2021
Place :- Amod

D.G. Prajapati
મુખ્ય અધિકારી
નગર પાલિકા અમોદ
આમોદ.

AMOD NAGARPALIKA
UNAUDITED BALANCE SHEET AS AT MARCH 31, 2019

Sr. No.	Major Head Description	Major Code	Schedule	Amount	Amount
				2019	2018
I	LIABILITIES				
1	Reserve & Surplus :				
(i)	Municipal (General) Fund	310	A	(10,57,06,395)	(7,62,63,170)
(ii)	Earmarked Funds	311		-	-
(iii)	Reserves	312	B	25,07,64,239	22,58,62,604
	Total of Reseve and Surplus			14,50,57,844	14,95,99,434
2	Grant, Contributions for Specific Purposes :				
(i)	Grant, Contribution for Specific purposes	320	C	6,72,84,911	5,70,43,196
	Total of Grant, Capital Contribution			6,72,84,911	5,70,43,196
3	Loans (Liabilities) :				
(i)	Secured Loans	330	D	1,43,749	1,43,749
(ii)	Unsecured loans	331		-	-
	Total of Loans (Liabilities)			1,43,749	1,43,749
4	Current Liabilities & Provision :				
(i)	Deposit Received	340	E	15,02,898	16,29,542
(ii)	Deposits Works	341	F	53,236	53,236
(iii)	Other Liabilities	350	G	1,76,82,349	1,82,06,670
(iv)	Provisions	360	H	1,10,400	1,00,360
	Total of Current Liabilities & Provision			1,93,48,883	1,99,89,808
	TOTAL LIABILITIES (Total of 1 to 4)			23,18,35,387	22,67,76,188
II	ASSETS				
1	Fixed Assets :				
(i)	Fixed Assets	410	I	28,37,95,766	25,79,38,836
(ii)	Less : Accumulated Depreciation	411	J	8,58,33,891	6,43,98,488
(iii)	Capital work-in-progress	412		-	-
	Total Of Fixed Assets			19,79,61,875	19,35,40,348
2	Investment :				
(i)	Investments in General Fund	420		-	-
(ii)	Investments in Other Fund	421		-	-
	Total Of Investments			-	-
3	Current Assets, Loan & Advances :				
(i)	Stock - in - Hand	430		-	-
(ii)	Sundry Debtors (Receivables)	431	K	2,11,89,924	1,80,78,717
(iii)	Less : Accumulated provisions against Debtors	432	L	52,97,481	44,43,742
(iv)	Pre-paid Expenses	440		-	-
(v)	Cash & Bank Balances	450	M	1,75,14,447	1,91,23,742
(vi)	Loans, Advances & Deposits	460	N	4,66,622	4,77,122
(vii)	Accumulated Provisions against Loans & Advances	461		-	-
(viii)	Other Assets	470		-	-
(ix)	Miscellaneous Expenditure to be written off	480		-	-
	Total of Current Assets, Loan & Advances			3,38,73,512	3,32,35,839
	TOTAL ASSETS (Total of 1 to 3)			23,18,35,387	22,67,76,188
	Notes to the Accounts and accounting Policies		R		

For, DGSM & Co.
Chartered Accountants

For, Amod Nagarpalika

Lead Manager
CA. Subramanya Shenoy



Accountant
नगरपालिका-अमोद
Date : 02-08-2021
Place : Amod

Chief Officer
मुख्याधिकारी
D. G. Prajapati
नगर पालिका अमोद
आमोद.

Date : 02-08-2021
Place :- Ahmedabad
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Date : 02-08-2021
Place : Amod

Accountant
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SCHEDULE FORMING PART OF AND ANNEXED TO BALANCE SHEET

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	Amount
				2019	2018
<u>SCHEDULE - A : MUNICIPAL FUNDS - 310</u>					
1	Municipal Fund	31010	1	(1,16,16,138)	(78,56,145)
2	Excess of Income & Expenditure Account	31090	2	(9,40,90,257)	(6,84,07,025)
	TOTAL			(10,57,06,395)	(7,62,63,170)
<u>SCHEDULE - B : RESERVES- 312</u>					
1	Capital Contributions	31210	3	24,57,14,502	22,08,12,867
2	Capital Reserve	31211		-	-
3	Borrowing Redumtion Reserve	31220	4	50,49,737	50,49,737
4	Special Funds (Utilised)	31230		-	-
5	Starutory Reserve	31240		-	-
6	General Reserve	31250		-	-
7	Revaluation Reserve	31260		-	-
	TOTAL			25,07,64,239	22,58,62,604
<u>SCHEDULE - C : GRANTS, CONTRI. - 320</u>					
1	Central Government	32010	5	2,22,40,295	1,67,36,266
2	State Governement	32020	6	4,50,04,616	4,02,66,930
3	Other Government Agencies	32030	7	40,000	40,000
4	Financial Institutions	32040		-	-
5	Welfare Bodies	32050		-	-
6	International Organisations	32060		-	-
7	Others	32080		-	-
	TOTAL			6,72,84,911	5,70,43,196
<u>SCHEDULE - D : SECURED LOANS - 330</u>					
1	Loan from Central Government	33010		-	-
2	Loan from State Government	33020	8	1,43,749	1,43,749
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			1,43,749	1,43,749
<u>SCHEDULE - E : DEPOSITS RECEIVED - 340</u>					
1	From Contractors / Suppliers	34010	9	11,96,200	13,22,844
2	Deposits - Revenues	34020	10	1,59,698	1,59,698
3	From Staff	34030		-	-
4	From Others	34080	11	1,47,000	1,47,000
	TOTAL			15,02,898	16,29,542



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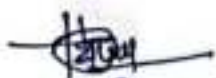
Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	
				2019	2018
SCHEDULE - F : DEPOSIT WORKS - 341					
1	Civil Works	34110	12	53,236	53,236
2	Electrical Works	34120		-	-
3	Others	34180		-	-
	TOTAL			53,236	53,236
SCHEDULE - G : OTHER LIABILITIES - 350					
1	Creditors	35010	13	1,17,62,590	1,22,62,590
2	Employee Liabilities	35011	14	5,38,765	4,47,723
3	Interest Accrued & Due	35012	15	15,40,055	15,40,055
4	Recoveries payable	35020	16	10,88,058	5,53,295
5	Govt. Dues Payable	35030	17	25,19,188	31,69,314
6	Refunds Payable	35040		-	-
7	Advance Collection of Revenues	35041		-	-
8	Others	35080	18	2,33,693	2,33,693
9	Sale Proceeds	35090		-	-
	TOTAL			1,76,82,349	1,82,06,670
SCHEDULE - H : PROVISIONS- 360					
1	Provisions for Expenses	36010	19	1,10,400	1,00,360
2	Provisions for Interest	36020		-	-
3	Provisions for other Assets	36030		-	-
	TOTAL			1,10,400	1,00,360
SCHEDULE - I : FIXED ASSETS - 410					
1	Land	41010	20	1,99,665	1,99,665
2	Building	41020	21	18,59,878	18,59,878
3	Civil Amenities & Services Centers	41021	22	1,56,69,175	1,56,69,175
4	Commercial Buildings	41022	23	16,97,804	16,97,804
5	Workshops & work stations	41023	24	6,55,777	6,55,777
6	Roads & Bridges	41030	25	13,65,26,660	12,81,34,496
7	Sewerage and Drainage	41031	26	5,68,52,058	4,50,08,536
8	Waterways	41032	27	5,96,05,328	5,39,84,084
9	Public Lighting	41033	28	23,91,010	23,91,010
10	Plant & Machinery	41040	29	25,85,053	25,85,053
11	Hospital Equipment	41041		-	-
12	Vehicles	41050	30	25,02,408	25,02,408
13	Office & Other Equipment	41060	31	15,36,091	15,36,091
14	Computers	41061	32	1,93,265	1,93,265
15	Other Equipment	41062	33	2,88,125	2,88,125
16	Furniture, Fixture, Fittings and Electrical Appliances	41070	34	11,29,017	11,29,017
17	Other Fix Assets	41080	35	1,04,451	1,04,451
18	Assets under Disposal	41090	36	1	1
	TOTAL			28,37,95,766	25,79,38,836



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012411251-2311E



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	
				2019	2018
SCHEDULE - J : ACCUMULATED DEPRECIATION - 411					
1	Building	41120	37	69,31,865	54,92,890
2	Roads & Bridges	41130	38	4,19,37,191	3,17,41,491
3	Sewerage and Drainage	41131	39	1,52,02,205	1,07,89,001
4	Waterways	41132	40	1,42,21,801	92,98,089
5	Public Lighting	41133	41	13,36,368	12,19,185
6	Plant & machinery	41140	42	20,20,225	19,20,550
7	Hospital Equipment	41141		-	-
8	Vehicles	41150	43	18,66,748	17,54,572
9	Office & Other Equipment	41160	44	11,64,404	10,98,812
10	Computers	41161	45	1,88,931	1,86,042
11	Other Office Equipment :	41162	46	2,21,391	2,09,614
12	Furniture, Fixtures, Fittings and Electrical Appliances	41170	47	7,06,843	6,59,935
13	Other Fixed Assets	41180	48	35,921	28,306
14	Commercial Building	41121		-	-
15	Other Equipment	41142		-	-
16	Civic Amenities	41190		-	-
TOTAL				8,58,33,891	6,43,98,488
SCHEDULE - K : SUNDRY DEBTORS(RECEIVABLES) - 431					
1	Receivables for Property Taxes	43110	49	2,11,89,924	1,77,74,967
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	50	-	3,03,750
7	Receivables control accounts	43180		-	-
8	State Govt Cesses/ levies in Property Taxes - Control account	43191		-	-
9	State Govt Cesses/ levies in Water Taxes - Control account	43192		-	-
10	State Govt Cesses/ levies in Other Taxes - Control account	43199		-	-
TOTAL				2,11,89,924	1,80,78,717
SCHEDULE - L : ACCUM. PROV. - DEBTORS - 432					
1	Provisions for outstanding Property Tax	43210	51	18,76,206	15,13,536
2	Provision for outstanding Water Tax	43211	52	21,30,282	17,97,330
3	Provision for outstanding Other Tax	43212	53	12,90,994	11,32,876
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 account	43291		-	-
8	State Govt Cesses/ levies in Water Taxes - Provision account	43292		-	-
9	State Govt Cesses/ levies in Other Taxes - Provision account	43299		-	-
TOTAL				52,97,481	44,43,742


 पांचोडा विभाग
 नगरपालिका-अमोड



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	
				2019	2018
SCHEDULE - M : CASH & BANK BALANCES - 450					
1	Cash	45010	54	8,05,811	6,97,641
Balance with Bank - Municipal Fund					
2	Nationalized Banks	45021	55	44,18,175	61,01,834
3	Other Scheduled Banks	45022	56	75,950	68,673
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	57	1,22,14,512	1,22,55,595
11	Other Scheduled Banks	45062		-	-
12	Scheduled Cooperative Banks	45063		-	-
13	Post Office	45064		-	-
TOTAL				1,75,14,447	1,91,23,742
SCHEDULE - N : LOANS, ADVANCES & DEPOSITS- 460					
5	Loans & Advances to Employees	46010	58	4,66,622	4,77,122
2	Employees Providend Fund Loans	46020		-	-
3	Loans to Others	46030		-	-
4	Advance to Suppliers and contractors	46040		-	-
5	Advance to others	46050		-	-
6	Deposits with external Agencies	46060		-	-
7	Other current assets	46080		-	-
TOTAL				4,66,622	4,77,122

For, DGSM & Co.
Chartered Accountants

Lead Manager
CA. Subramanya Shenoy



For, Amod Nagarpalika

Accountant
મોડાનગર
નગરપાલિકા-અમોદ

Date : 02-08-2021
Place : Amod

મુખ્ય અધિકારી
D. G. Prajapati
નગર પાલિકા અમોદ
આમોદ.

Date : 02-08-2021
Place : Ahmdabad

મોડાનગર
નગર પાલિકા-અમોદ

AMOD NAGARPALIKA, AMOD
TABLES FORMING PART OF GROUPINGS OF THE BALANCE SHEET AS AT 31-03-2019

Sl. No.	Detailed Description	Rate of Depreciation	Account Code	GROSS BLOCK					ACCUMULATED DEPRECIATION					Net Block as at 31-03-2018	Net Block as at 31-03-2019	
				Balance as at 01-04-2018	Additional During the Year's 180 Days	Additional During the Year's 180 Days	Deletions During the Year	Total	Account Code	Balance as at 01-04-2018	Depr. During The year	Deduction During the Year	Total			
1	2	3	4	5	6A	7	8	9	10	11	12	13	14	15	16	
A	Land - 41010															
1	Land - Garden	0%	410005	1,99,664.00	-	-	-	1,99,664.00		-	-	-	-	-	1,99,664.00	1,99,664.00
2	Land-Others	0%	410010	1.00	-	-	-	1.00		-	-	-	-	-	1.00	1.00
	TOTAL - A			1,99,665.00				1,99,665.00							1,99,665.00	1.00
B	Buildings - 41020															
1	Buildings - Office Buildings	10%	410205	16,97,079.00	-	-	-	16,97,079.00	411205	9,61,325.42	75,579.36	-	10,32,904.78	6,44,179.22	7,05,752.58	
2	Buildings - Water Works Buildings	10%	410205	1,62,799.00	-	-	-	1,62,799.00	411206	79,675.95	8,217.27	-	87,993.72	74,856.29	81,773.65	
	TOTAL - B			18,59,878.00				18,59,878.00		10,40,999.77	79,892.72		11,40,844.69	7,19,034.51	7,96,927.23	
C	Civic Amenities - 41021															
1	Buildings - Community Hall/Auditoriums	10%	410210	13,682.00	-	-	-	13,682.00	411201	5,194.32	852.77	-	6,047.09	7,674.81	8,527.68	
2	Buildings - Heritage Building	10%	410210	13,40,968.00	-	-	-	13,40,968.00	411202	4,41,064.21	1,09,990.38	-	5,51,054.59	9,89,913.41	10,99,903.79	
3	Buildings - Pay & Use Toilet Blocks	10%	410210	39,51,418.00	-	-	-	39,51,418.00	411203	13,38,186.53	2,81,425.35	-	14,19,611.88	25,42,814.52	26,14,251.47	
4	Buildings - Educational Buildings	10%	410210	13,02,652.00	-	-	-	13,02,652.00	411210	3,75,799.58	92,665.24	-	4,68,464.82	8,33,987.18	9,26,032.42	
5	Buildings - Crematorium Building	10%	410210	32,32,013.00	-	-	-	32,32,013.00	411208	13,96,699.00	1,60,996.40	-	15,89,254.40	17,33,258.60	15,25,954.90	
6	Building - civic center	10%	410210	50,32,812.00	-	-	-	50,32,812.00	411209	3,91,023.80	4,63,880.82	-	8,54,904.62	43,75,627.58	46,39,808.20	
7	Building - civic center	10%	410210	50,32,812.00	-	-	-	50,32,812.00	411209	3,91,023.80	4,63,880.82	-	8,54,904.62	43,75,627.58	46,39,808.20	
8	Building - Animal House	10%	410211	87,205.00	-	-	-	87,205.00	411207	47,577.60	3,362.34	-	51,939.94	39,681.06	39,681.06	
9	Building - Bus Station	10%	410211	1,27,841.00	-	-	-	1,27,841.00	411204	29,467.31	3,817.37	-	33,284.68	80,366.32	80,366.32	
9	Building - Compound wall	10%	410211	2,89,158.00	-	-	-	2,89,158.00	411202	88,691.00	32,350.70	-	1,21,041.70	1,67,816.30	1,67,816.30	
	TOTAL - C			1,56,69,175.00				1,56,69,175.00		38,91,573.35	11,77,582.17		50,71,155.52	1,05,98,041.69	1,14,54,720.98	
D	Commercial Building - 41022															
1	Building - Fish Market Platform	10%	410210	16,97,804.00	-	-	-	16,97,804.00	411208	2,17,624.18	1,48,017.98	-	3,65,642.16	13,32,161.84	14,80,179.82	
	TOTAL - D			16,97,804.00				16,97,804.00		2,17,624.18	1,48,017.98		3,65,642.16	13,32,161.84	14,80,179.82	
E	Workshop & work station - 41023															
1	Building - Water works	10%	410210	6,55,777.00	-	-	-	6,55,777.00	411204	3,35,741.88	31,580.50	-	3,67,322.38	3,05,331.52	3,35,035.02	
	TOTAL - E			6,55,777.00				6,55,777.00		3,35,741.88	31,580.50		3,67,322.38	3,05,331.52	3,35,035.02	
F	Roads & Bridges - 41024															
1	Roads - Concrete Roads	10%	410201	10,33,96,670.00	36,91,130.00	47,01,054.00	-	13,09,88,854.00	411301	1,92,61,104.29	88,89,713.33	-	2,81,50,817.62	8,28,37,594.64	8,81,33,143.77	
2	Roads - Black Topped (Tar) Roads	10%	410202	1,11,96,042.00	-	-	-	1,11,96,042.00	411302	76,79,082.69	5,10,896.53	-	78,89,979.22	45,94,248.78	51,06,963.31	
3	Roads - Other Roads	10%	410203	62,81,660.00	-	-	-	62,81,660.00	411304	23,34,094.71	5,94,817.53	-	29,28,912.24	52,53,717.76	58,48,575.29	
4	Drainage Road	10%	410206	35,27,700.00	-	-	-	35,27,700.00	411301	12,24,879.39	1,30,042.07	-	13,54,921.46	12,70,736.64	13,00,820.71	
5	Footpath	10%	410207	15,41,418.00	-	-	-	15,41,418.00	411303	8,37,918.42	70,349.36	-	9,08,267.78	6,11,109.62	7,21,489.18	
	TOTAL - F			12,81,34,490.00	36,91,130.00	47,01,054.00		13,85,26,674.00		1,17,61,691.34	1,01,95,699.42		4,15,37,190.76	8,45,89,460.24	8,61,91,904.64	
G	Sewerage & Drainage - 41025															
1	Drainage - Underground Drainage System	10%	410210	4,50,08,594.00	79,81,487.00	38,42,035.00	-	5,68,32,116.00	411301	1,07,89,000.89	46,11,203.96	-	1,53,99,204.85	4,18,49,811.15	4,42,15,515.11	
	TOTAL - G			4,50,08,594.00	79,81,487.00	38,42,035.00		5,68,32,116.00		1,07,89,000.89	46,11,203.96		1,53,99,204.85	4,18,49,811.15	4,42,15,515.11	
H	Waterways - 41026															
1	Waterways - Tube Wells	10%	410210	6,89,275.00	-	-	-	6,89,275.00	411204	4,18,315.33	27,075.87	-	4,45,391.16	2,43,683.70	2,70,719.87	
2	Waterways - Open Wells	10%	410210	31,52,498.00	-	-	-	31,52,498.00	411210	10,06,240.47	1,88,615.75	-	11,94,856.22	16,97,675.78	18,86,217.53	
3	Waterways - Reservoirs	10%	410210	91,800.00	-	-	-	91,800.00	411209	34,511.60	5,712.84	-	40,224.44	51,496.56	57,218.40	
4	Waterways - Pipe Lines	10%	410210	4,48,99,511.00	34,81,000.00	21,40,343.00	-	5,02,20,854.00	411201	48,63,513.47	44,24,704.00	-	92,88,217.47	4,08,10,457.53	4,37,15,917.53	
5	Waterways - Sanitification of Lakes	10%	410210	15,25,683.00	-	-	-	15,25,683.00	411201	9,27,493.64	9,818.20	-	9,37,311.84	5,38,452.76	5,98,181.96	
6	Waterways - Canal	10%	410210	18,55,648.00	-	-	-	18,55,648.00	411202	9,44,802.12	91,104.59	-	10,35,906.71	8,59,941.29	9,11,045.88	
7	Waterways - PVC Pipes	10%	410210	3,59,377.00	-	-	-	3,59,377.00	411204	2,02,811.88	15,715.51	-	2,18,527.39	1,57,555.12	1,57,555.12	
8	Waterways - Submersible Motor	10%	410210	3,30,044.00	-	-	-	3,30,044.00	411204	1,68,342.19	18,370.18	-	1,86,712.37	1,47,101.63	1,63,701.81	
9	Waterways - Working Platform	10%	410210	13,40,028.00	-	-	-	13,40,028.00	411201	4,14,773.25	8,07,296.89	-	12,22,070.14	8,32,731.12	9,25,254.79	
	TOTAL - H			6,39,84,084.00	34,81,001.00	21,40,343.00		6,96,05,428.00		62,38,089.31	48,23,713.72		1,10,61,803.03	4,53,83,526.97	4,48,85,994.69	
I	Public Lighting - 41027															
1	Public Lighting - Lamp Posts	10%	410201	22,54,175.00	-	-	-	22,54,175.00	411301	11,51,335.57	1,16,944.96	-	12,68,280.53	9,82,475.49	11,01,639.83	
2	Public Lighting - Cables	10%	410204	80,029.00	-	-	-	80,029.00	411301	39,519.80	4,050.57	-	43,570.37	36,455.32	40,585.67	
3	Public Lighting - other	10%	410204	34,806.00	-	-	-	34,806.00	411301	18,118.13	1,867.97	-	20,986.10	15,811.70	18,679.67	
	TOTAL - I			27,69,010.00				27,69,010.00		15,49,973.50	1,22,863.50		16,72,837.00	11,84,766.51	12,67,905.17	

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SL NO	Details Asset Description	Rate of Depreciation	Account Code	GROSS BLOCK					ACCUMULATED DEPRECIATION					Net Block as at 31-03-2019	Net Block as at 31-03-2018	
				Balance as at 01-04-2018	Additional During the Year's 180 Days	Additional During the Year's 180 Days	Reduction During the Year	Total	Account Code	Balance as at 31-03-2018	Dep During The year	Reduction During the Year	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
J Plant & Machinery - 41040																
1	Plant & Machinery - Water Works	15%	4104001	30,550.00	-	-	-	30,550.00	4104002	25,997.81	1,027.83	-	24,725.44	5,824.56	4,852.29	
2	Plant & Machinery - Fire Fighters	15%	4104004	21,70,000.00	-	-	-	21,70,000.00	4104003	18,21,045.86	81,045.45	-	17,05,087.11	4,64,912.89	5,46,956.34	
3	Plant & Machinery - Others	15%	4104012	3,84,503.00	-	-	-	3,84,503.00	4104005	2,73,808.24	16,694.71	-	2,95,412.45	94,690.55	1,33,694.76	
TOTAL - J				25,85,053.00	-	-	-	25,85,053.00		19,20,548.71	99,675.49	-	20,70,225.20	5,64,827.80	6,64,503.29	
K Vehicles - 41050																
1	Vehicles - Loader	15%	4105011	1.00	-	-	-	1.00						1.00	1.00	
2	Vehicles - Tractors / Trailers	15%	4105007	10,82,589.00	-	-	-	10,82,589.00	4115005	8,82,784.20	18,870.47	-	8,71,754.07	2,10,834.93	2,58,805.80	
3	Vehicles - Type Purchase	15%	4105014	32,450.00	-	-	-	32,450.00	4115003	24,894.20	1,127.37	-	26,061.57	6,388.43	7,515.80	
4	Vehicles - car	15%	4105003	7,43,648.00	-	-	-	7,43,648.00	4115004	4,85,535.58	38,030.53	-	5,24,551.48	2,21,116.52	2,60,136.85	
5	Vehicles - cycle	15%	4105013	6,700.00	-	-	-	6,700.00	4115005	4,365.44	850.48	-	4,713.52	1,986.08	2,336.54	
6	Vehicles - mobile toilet van	15%	4105008	8,25,000.00	-	-	-	8,25,000.00	4115006	4,36,962.14	32,705.95	-	4,29,664.29	1,85,331.71	2,38,039.66	
TOTAL - K				25,02,408.00	-	-	-	25,02,408.00		17,54,572.33	1,52,175.20	-	18,64,743.53	8,35,660.47	7,47,831.67	
L Office & Other Equipment - 41060																
1	Presses	15%	4106001	37,879.00	-	-	-	37,879.00	4116002	24,729.07	1,987.49	-	26,716.56	11,262.44	11,349.93	
2	Air Conditioners & Air Coolers	15%	4106002	1,05,500.00	-	-	-	1,05,500.00	4116005	76,753.17	4,312.02	-	81,065.19	24,434.81	28,346.83	
3	Service Machines	15%	4106004	65,069.00	-	-	-	65,069.00	4116007	47,338.13	2,659.43	-	49,997.76	15,975.24	17,730.87	
4	Telephone & Communication Equipment	15%	4106006	11,800.00	-	-	-	11,800.00	4116009	8,300.93	524.86	-	8,825.79	2,974.21	3,499.07	
5	Security Equipment	15%	4106007	4,69,892.00	-	-	-	4,69,892.00	4116004	2,78,821.10	28,660.44	-	3,07,481.74	1,62,413.27	1,95,870.90	
6	Container	15%	4106012	8,31,000.00	-	-	-	8,31,000.00	4116009	5,50,894.93	27,029.51	-	6,77,933.85	1,53,104.25	1,80,199.47	
7	Office Equipments - Other	15%	4106013	14,851.00	-	-	-	14,851.00	4116008	12,095.13	457.88	-	12,482.99	2,368.01	2,795.89	
TOTAL - L				15,36,692.00	-	-	-	15,36,692.00		10,96,812.04	65,531.84	-	11,64,403.88	3,71,687.32	4,37,278.96	
M Computers - 41062																
1	Computers - Scanner	40%	4106102	17,850.00	-	-	-	17,850.00	4118101	17,242.88	266.25	-	17,449.73	400.27	487.12	
2	Computers - Laptop	40%	4106106	16,800.00	-	-	-	16,800.00	4118102	15,402.02	289.19	-	15,641.21	358.79	587.98	
3	Computers - C C Camera	40%	4106105	1,58,415.00	-	-	-	1,58,415.00	4118103	1,54,457.04	1,383.18	-	1,55,840.24	3,574.76	3,957.94	
TOTAL - M				1,91,765.00	-	-	-	1,91,765.00		1,86,041.96	2,899.22	-	1,88,931.18	4,334.82	7,223.04	
N Other Equipment - 41062																
1	Equipment Other	15%	4106209	2,88,125.00	-	-	-	2,88,125.00	4118201	2,09,613.82	11,776.68	-	2,21,390.50	66,734.50	78,511.18	
TOTAL - N				2,88,125.00	-	-	-	2,88,125.00		2,09,613.82	11,776.68	-	2,21,390.50	66,734.50	78,511.18	
O Furniture, Fixtures, Fittings & Electrical Appliances - 41070																
1	Furniture - Cabinets	10%	4107001	1,05,301.00	-	-	-	1,05,301.00	4117001	82,239.05	4,306.20	-	86,545.25	18,755.75	41,061.95	
2	Furniture - Cupboards	10%	4107002	4,46,116.00	-	-	-	4,46,116.00	4117003	2,71,181.17	17,183.49	-	2,90,364.62	1,55,551.39	3,19,822.23	
3	Furniture - Tables	10%	4107003	1,58,890.00	-	-	-	1,58,890.00	4117006	96,059.48	4,147.01	-	1,02,496.89	57,442.11	63,879.12	
4	Furniture - Chairs	10%	4107004	63,732.00	-	-	-	63,732.00	4117002	41,983.18	2,075.14	-	44,058.32	26,776.28	29,751.42	
5	Furniture - Fixtures	10%	4107005	99,878.00	-	-	-	99,878.00	4117005	56,941.08	4,363.69	-	61,244.77	34,733.23	43,096.50	
6	Furniture - Spony, stand	10%	4107006	15,100.00	-	-	-	15,100.00	4117007	7,677.09	762.29	-	8,239.38	4,860.42	7,622.90	
7	Furniture - Electrical fittings	10%	4107010	2,32,900.00	-	-	-	2,32,900.00	4117004	1,29,975.91	20,590.41	-	1,40,896.32	84,211.68	1,08,904.09	
TOTAL - O				11,29,017.00	-	-	-	11,29,017.00		8,55,934.71	48,908.23	-	7,06,842.94	4,22,134.26	6,14,040.64	
P Other Fixed Assets - 41080																
1	Other Fixed Assets - Others	10%	4108004	1,04,451.00	-	-	-	1,04,451.00	4118001	38,306.14	7,618.49	-	45,920.63	68,530.37	76,344.86	
TOTAL - P				1,04,451.00	-	-	-	1,04,451.00		38,306.14	7,618.49	-	45,920.63	68,530.37	76,344.86	
Q Assets under Disposal - 41090																
1	Asset for Disposal		4109001	1.00	-	-	-	1.00						1.00	1.00	
TOTAL - Q				1.00	-	-	-	1.00		-	-	-	-	-	1.00	1.00
GROSS TOTAL				25,79,38,836.00	1,51,53,504.00	1,07,03,332.00	-	28,37,95,766.00		6,43,98,487.76	2,14,35,403.11	-	8,58,33,890.87	19,79,61,875.15	19,31,66,790.90	



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SCHEDULE :- R

SIGNIFICANT 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.

1.1. BASIS OF ACCOUNTING:

The financial statements are prepared on a "Going Concern" basis and under historical cost convention using accrual system of accounting in almost all areas barred by some income and expense areas as mentioned in notes to accounts.

1.2. RECOGNITION OF REVENUE:

I. REVENUE:

- (A) Property and Other Taxes are recognized in the period in which they become due and demands are ascertainable.
- (B) Revenues in respect of Professional Tax on Organizations / entities are accrued in the year to which it pertains and when demands are raised.
- (C) Revenue in respect of Trade License Fees is accrued in the year to which it pertains and when Demands are raised.
- (D) Assigned revenues like Entertainment Tax, Duty / Surcharge on transfer of Immovable properties are accounted during the year on cash basis.

- (E) 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 cash basis.

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 1 year, provision has been made on the following provisioning norms:
Outstanding for more than 2 year 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 provisional for demand outstanding (net on overall basis) that has to be made during the year it is to be recognized as 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) Refunds 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 off of tax is to be against the provisions made.
- (F) Any subsequent collection of recovery of receivables for Property taxes which were already written off in previous year is recognized as 'Other Income.

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) Provision for expenses is made at the 31st May 2019 for all the known expenses.

1.4. FIXED ASSETS:

I. RECOGNITION:

- (A) All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets include cost incurred/money spent in acquiring or installing or constructing the fixed asset and other incidental and indirect expenses incurred up to that date.
- (B) All assets costing less than Rs.5,000/- charged to Income & Expenditure Account in the year of purchase.

II. DEPRECIATION:

- (C) Depreciation is provided on Written down Value method as per the rates prescribed under Income Tax Act.

1.5. INVENTORIES:

Consumables and spares/Services materials are valued at cost based on first-in-first-out method.

1.6. GRANTS:

- (A) Octroi Grant, which is of revenue nature, is recognized as income on accrual basis and receivable is booked for the month of March '19.
- (B) Grants, which are re-imbusement of specific revenue expenditure is recognized as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.
- (C) Grants, which is re-imbusement of specific revenue expenditure, is recognized as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

1.7. EMPLOYEE BENEFITS:

- (A) Separate Funds are formed for meeting the pension and other retirement benefits including Gratuity and Leave encashment.
- (B) Contribution towards Pension and other retirement benefit funds are recognized as and when it is due.

1.8. 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) Short-term investments are carried at their cost.




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2. NOTES TO THE ACCOUNT:

1. BACKGROUND:

At present Municipality is maintaining its accounts on cash basis under single entry accounting system. As a part of implementation of Gujarat Municipal Accounting Reform Project a PARALLEL RUN by using customized TALLY ERP 9 software for making an entry in to computer, of available accounting data for the year 2018-19 was undertaken by us for adopting accrual based double entry accounting system. Application of accrual based system of accounting is applied in almost all areas other than certain expenses.

2. USE OF ESTIMATES:

The preparation of financial statements in conformity with generally Accepted Accounting Principles and 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 amounts of Income and Expenses during the reported period. Examples of such estimates relied upon includes provision 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.

3. DEPRECIATION ON FIXED ASSETS:

3.1 RATE & MANNER:

The Depreciation on Assets has been provided on "Written down Value Method" as specified under The Income Tax Act -1961 & on Pro-Rata Basis.

3.2 ACCOUNTING TREATMENT & DISCLOSURE THERE OF:

Depreciation provided during the year on Fixed Assets are credited to accumulated depreciation account, the balance whereof are carried over to next year.

4. INVENTORIES:

The yearend Inventory is valued at cost on "FIFO" basis.

Municipality is generally following the system of purchasing inventory, when ever any of its department like Water, Sanitation, Health, and Street Lighting is in need of inventory. And Municipality consumes the same inventory as soon as they receive it. So, generally there is very less or no maintenance of stock during the year. The purchases of Stores and spares by the different departments of the municipality are directly charged to revenue accounts.

5. EMPLOYEE BENEFITS:

All the retirement benefits like Leave Encashment, Gratuity etc. have been considered on cash basis. In current year E. P. F. is paid for Rs. 6,31,610/-

6. TREATMENT OF GRANTS:

6.1 ADDITIONS/DEDUCTIONS DURING THE YEAR:

Grant received from Government Agencies are credited directly to respective Grant Fund Liability Account and expenditure incurred out of the said grant is debited to respective expenditure control account "expenditure against grant". At the year end, accumulated balances in control accounts are transferred to individual assets/capital work-in-progress /specific revenue expenditure accounts as the case may be. On the other side, funds equal to capital expenditure incurred during the year against grant are transferred to Capital Contribution from grants liability. Whereas

7. 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 Public Transportation and others as a part of Governmental activity such as services of water, sanitation, street lighting and the like.

8. Provision for Interest on loan taken from GMFB and other financial institution were made for current year and while in case of a for earlier year interest provision are made by making necessary adjustment entry in to municipal fund account. Reconciliation of the Loan with GMFB as on 31.03.2019 is presented below.

Sr. No.	Name of the Institution imparting loan	Name of Loan	Principal amount of loan	Balance outstanding as per Municipality as on 31.03.2019	Balance outstanding as per GMFB Loan Statement as on 31.03.2019	Difference	Reconciliation made or not	Reason for non-reconciliation
1.	GMFB	Scarcity loan - 2	1,43,749	1,43,749	N.A.	1,43,749	No	See Note

NOTES:

As scarcity loan is not given in GMFB Loan statement reconciliation of the same is not possible.

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 2015-2016
 2014/15-2016

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 VADODARA
 FRINGE INDUSTRIES

DEVIATIONS:

1.) RECOGNITION OF REVENUE:

1.1) PROVISION AGAINST RECEIVABLES:

Municipality is not able to make provision on Property tax income as per norms stated in draft GMAM in absence of necessary details regarding age wise break up of tax receivables. Instead municipality has made provision on the year end outstanding balances as shown in the following table:

Sr. No.	Particulars of Tax Receivable	Year & O/s Amt.	Provision made @ 25 %
1	Property Tax	75,04,823	18,76,205
2	Water Tax	4,68,546	1,17,136
3	Cleaning Tax	20,43,595	5,10,898
4	Electricity Tax	20,98,906	5,24,726
5	Special Water Tax	80,52,580	20,13,145
6	Special Cleaning Tax	10,21,474	2,55,368
	Total	2,11,89,924	52,97,481

1.2) ENTRY IN MUNICIPAL FUND A/C:

To Reconcile Opening balance of grant with the grant register maintain by Nagarpalika we have maintained the following entries in the Municipal Fund Account:

Particulars	Amount (Rs.)
Heavy Rain Grant	9,07,429
Dhara Sabhya Grant	28,52,564

**SIGNIFICANT ACCOUNTING POLICY AND NOTES TO
ACCOUNTS**

2019

19-05-2018	-	20	Note - 1
01-06-2018	10,390	-	Note - 1
02-06-2018	-	10,390	Note - 1
01-04-2018	18	-	Note - 1
18-04-2018	20,430	-	Note - 1
02-05-2018	-	500	Note - 1
15-05-2018	1,000	-	Note - 1
15-05-2018	11,222	-	Note - 1
16-05-2018	8	-	Note - 1
19-05-2018	600	-	Note - 1
01-06-2018	10,127	-	Note - 1
02-06-2018	12,854	-	Note - 1
24-08-2018	400	-	Note - 1
01-09-2018	1	-	Note - 1
04-09-2018	-	1	Note - 1
12-10-2018	-	123	Note - 1
16-10-2018	270	-	Note - 1
19-10-2018	-	44	Note - 1
05-11-2018	-	72	Note - 1
15-11-2018	-	90	Note - 1
04-12-2018	48	-	Note - 1
05-12-2018	4,585	-	Note - 1
06-12-2018	-	996	Note - 1
07-12-2018	1,992	-	Note - 1
01-01-2019	8,928	-	Note - 1
03-01-2019	-	26	Note - 1
07-01-2019	630	-	Note - 1
09-01-2019	2,305	-	Note - 1
14-02-2019	-	2,305	Note - 1
15-03-2019	1,039	-	Note - 1
19-03-2019	-	8,974	Note - 1
25-03-2019	-	20	Note - 1
28-03-2019	-	149	Note - 1
30-03-2019	-	96	Note - 1
Total	5,76,224	24,291	
Net Cash difference		5,51,933	
Balance as per tally as on 31.03.2019		7,53,611	

Note:- 1

In all the cases cash balance in the daybook at the end of the day is differ by the amount mentioned in the sheet for each respective date for which no supporting voucher or entry in daybook is found. Out of all these cases in some dates differential amount gets reconciled in the next day.

Bank Reconciliation

Sr. No.	Bank Name	Balance as per			Difference (A - B)	Difference (A - C)
		As per Tally (A)	As per Daybook (B)	As per Bank Statement(C)		
1	Bank Of Baroda - 786	13,83,039	13,83,039	13,83,039	-	-
2	Bank Of Baroda - 5498	83,555	83,555	83,555	-	-
3	Bank Of Baroda - 12633	4,88,804	4,88,804	4,88,804	-	-
4	Bank Of Baroda - 7245	21,685	21,685	21,685	-	-
5	Bank Of Baroda - 8234	15,84,957	15,84,957	15,84,957	-	-
6	Bank Of Baroda - 20011	3,39,276	3,39,276	3,39,276	-	-
7	Bank Of Baroda - 1194	4,71,805	4,71,805	4,71,805	-	-
8	Bank Of Baroda - 8233	2,62,047	2,62,047	2,62,047	-	-
9	Bank of India - 14604	10,891	10,891	10,891	-	-
10	Bank of India - 16440	8,18,046	8,18,046	8,18,046	-	-
11	Bank of India - 14544	39,559	39,559	39,559	-	-
12	Bank of India - 8639	33,709	33,709	33,709	-	-
13	Dena Bank - 6842	2,579	2,579	2,579	-	-
14	Dena Bank - 7491	2,107	2,107	2,107	-	-

7.) TAX COLLECTION:

There is a difference between the tax collection during the year as per the Daybook and as per the tax collection sheet provided by the Nagarpalika. We have recorded tax collection as per the daybook only as confirmed by the Accountant of Nagarpalika.

6.) TDS LIABILITY:

We have recorded TDS basis on the daybook of Nagarpalika and we are not liable for any non deduction or less deduction of TDS.

For, DGSM & Co.
Chartered Accountants

Lead Manager

CA. Subramanya Shenoy

Date :- 02-08-2021
Place :- Ahmedabad

For, Amod Nagarpalika

Accountant
R. S. G. G. G. G.
नगरपालिका-अमोद

Date :- 02-08-2021
Place :- Amod

Chief Officer
मुख्य अधिकारी
D.G. Prajapati
नगर पालिका अमोद
आमोद.

Amod Nagarpalika
Cash Flow Summary
1-Apr-2018 to 31-Mar-2019

Inflow	1-Apr-2018 to 31-Mar -2019	Outflow	1-Apr-2018 to 31-Mar -2019
120 (Assigned Revenues & Compensations (120))	36,45,000.00	220 (Administrative Expenses (220))	18,00,327.00
340 (Deposits Received (340))	8,94,628.00	340 (Deposits Received (340))	10,21,251.00
140 (Fees & User Charges (140))	6,32,003.00	210 (Establishment Expenses (210))	2,69,500.00
320 (Grants, Contribution for specific purposes (320))	3,21,24,922.00	410 (Fixed Assets (410))	9,55,295.00
171 (Interest Earned (171))	6,66,077.00	240 (Interest & Finance Charges (240))	4,757.38
460 (Loans, Advances and Deposits (460))	1,500.00	460 (Loans, Advances and Deposits (460))	3,35,000.00
130 (Rental Income from Municipal Properties (130))	2,05,364.00	230 (Operations & Maintenance (230))	38,82,810.00
160 (Revenue Grants, Contribution and Subsidies (160))	41,397.00	250 (Program Expenses (250))	3,63,420.00
431 (Sundry Debtors (Receivables) (431))	38,30,639.00	360 (Provisions (360))	1,00,360.00
110 (Tax Revenue (110))	2,36,060.00	260 (Revenue Grants, Contribution and Subsidies (260))	2,58,211.00
350 (Other Liabilities (350))	5,08,134.00	999 (Expenditure Against Grant(999))	2,56,47,676.00
		350 (Other Liabilities (350))	97,56,391.00
Total	4,27,85,724.00	Total	4,43,94,998.38

Amod Nagarpalika
Cash Flow Summary
1-Apr-2018 to 31-Mar-2019

Inflow	1-Apr-2018 to 31-Mar-2019	Outflow	1-Apr-2018 to 31-Mar-2019
120 (Assigned Revenues & Compensations (120))	36,45,000.00	220 (Administrative Expenses (220))	18,00,327.00
12020 (Compensation in lieu of Taxes / duties (12020))	<u>36,45,000.00</u>	22060 (Advertisement and Publicity (22060))	2,50,549.00
340 (Deposits Received (340))	8,94,628.00	22012 (Communication Expenses (22012))	25,414.00
34010 (From Contractors / Suppliers (34010))	<u>8,94,628.00</u>	22040 (Insurance (22040))	56,900.00
140 (Fees & User Charges (140))	6,32,003.00	22051 (Legal Expenses (22051))	67,500.00
14013 (Fees for Certificate or Extract (14013))	8,570.00	22011 (Office Maintenance (22011))	30,435.00
14012 (Fees for Grant of Permit (14012))	31,554.00	22080 (Others (22080))	1,51,211.00
14040 (Other Fees (14040))	4,10,279.00	22021 (Printing and Stationery (22021))	1,08,847.00
14070 (Service / Administrative Charges (14070))	1,11,500.00	22052 (Professional and other Fees (22052))	1,07,840.00
14050 (User Charges (14050))	<u>70,100.00</u>	22010 (Rent, Rates and Taxes (22010))	57,550.00
320 (Grants, Contribution for specific purposes (320))	3,21,24,922.00	22030 (Travelling & Conveyance (22030))	<u>9,44,081.00</u>
32010 (Central Government (32010))	1,22,81,590.00	340 (Deposits Received (340))	10,21,251.00
32020 (State Government (32020))	<u>1,98,43,332.00</u>	34010 (From Contractors / Suppliers (34010))	<u>10,21,251.00</u>
171 (Interest Earned (171))	6,66,077.00	210 (Establishment Expenses (210))	2,69,500.00
17110 (Interest from Bank Accounts (17110))	<u>6,66,077.00</u>	21010 (Salaries, Wages and Bonus (21010))	<u>2,69,500.00</u>
460 (Loans, Advances and Deposits (460))	1,500.00	410 (Fixed Assets (410))	9,55,295.00
46010 (Loans and advances to employees (46010))	<u>1,500.00</u>	41030 (Roads & Bridges (41030))	<u>9,55,295.00</u>
130 (Rental Income from Municipal Properties (130))	2,05,364.00	240 (Interest & Finance Charges (240))	4,757.38
13080 (Other rents (13080))	2,03,564.00	24070 (Bank Charges (24070))	<u>4,757.38</u>
13010 (Rent from Civic Amenities (13010))	<u>1,800.00</u>	460 (Loans, Advances and Deposits (460))	3,35,000.00
160 (Revenue Grants, Contribution and Subsidies (160))	41,397.00	46010 (Loans and advances to employees (46010))	<u>3,35,000.00</u>
16010 (Revenue Grant (16010))	<u>41,397.00</u>	230 (Operations & Maintenance (230))	38,82,810.00
431 (Sundry Debtors (Receivables) (431))	38,30,639.00	23040 (Fire Charges (23040))	2,06,600.00
43150 (Receivable from Government (43150))	3,31,513.00	23080 (Other operating & maintenance expenses (23080))	18,700.00
43180 (Receivables control accounts (43180))	<u>34,99,126.00</u>	23010 (Power & Fuel (23010))	9,11,214.00
110 (Tax Revenue (110))	2,36,060.00	23052 (Repairs & maintenance Buildings (23052))	3,70,173.00
11010 (Professional Tax (11010))	<u>2,36,060.00</u>	23050 (Repairs & Maintenance Infrastructure Assets (23050))	20,06,304.00
350 (Other Liabilities (350))	5,08,134.00	23059 (Repairs & maintenance Others (23059))	76,784.00
35030 (Government Dues payable (35030))	2,19,215.00	23053 (Repairs & maintenance Vehicles (23053))	<u>2,93,035.00</u>
35020 (Recoveries payable (35020))	<u>2,88,919.00</u>	250 (Program Expenses (250))	3,63,420.00
		25010 (Election Expenses (25010))	1,64,091.00
		25020 (Own Program (25020))	<u>1,99,329.00</u>
		360 (Provisions (360))	1,00,360.00
		36010 (Provisions for Expenses (36010))	<u>1,00,360.00</u>
		260 (Revenue Grants, Contribution and Subsidies (260))	2,58,211.00
		26010 (Grants (26010))	<u>2,58,211.00</u>
		999 (Expenditure Against Grant(999))	2,56,47,676.00
		99910 (Central Govt (99910))	67,77,561.00
		99920 (State Gov (99920))	<u>1,88,70,115.00</u>
		350 (Other Liabilities (350))	97,56,391.00
		35011 (Employee liabilities (35011))	68,33,075.00
		35030 (Government Dues payable (35030))	8,69,341.00
		35020 (Recoveries payable (35020))	15,53,975.00
		35010 (Creditor (35010))	<u>5,00,000.00</u>
Total	4,27,85,724.00	Total	4,43,94,998.38



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Amod Nagarpalika

Cash Flow

Monthly Summary

1-Apr-2018 to 31-Mar-2019

Particulars	Cash Movement		Nett Flow
	Inflow	Outflow	
April	66,63,710.00	43,96,436.00	22,67,274.00
May	38,80,696.00	49,87,006.00	(-)11,06,310.00
June	25,31,555.00	59,16,790.00	(-)33,85,235.00
July	4,49,147.00	36,33,487.00	(-)31,84,340.00
August	18,14,687.00	29,17,993.00	(-)11,03,306.00
September	1,87,994.00	12,62,667.00	(-)10,74,673.00
October	85,19,847.00	59,20,849.00	25,98,998.00
November	13,36,752.00	12,54,354.00	82,398.00
December	3,26,284.00	29,50,617.00	(-)26,24,333.00
January	83,97,833.00	28,31,739.00	55,66,094.00
February	11,22,657.00	9,12,828.00	2,09,829.00
March	75,54,562.00	74,10,232.38	1,44,329.62
Grand Total	4,27,85,724.00	4,43,94,998.38	(-)16,09,274.38