

Gujarat Municipal Accounting Reform Project - 2005-2019

Annual Accounts

2018-2019

NAGARPALIKA AMRELI

અમરેલી નગરપાલિકા કચેરી

સરદારપટેલભાવન



:: Submitted by ::

A. B. KOTHIYA & CO.
CHARTERED ACCOUNTANTS

(LEAD MANAGER: MR. ASHOK B.KOTHIYA)

1ST FLOOR, GIRNAR COMLEX.

OPP: LIBRARY

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Submitted to



Gujarat Municipal Finance Board

GMARP Project Management & Training Unit

Nigam Vistar, Sector-10/A,

Gandhinagar-382010

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INCOME & EXPENDITURE ACCOUNT
For the year ended March 31-03-2019

Sr. No.	Major Head Description	Major Code	Schedule	Amount Rs.	
				2019	2018
I	INCOME				
1	Tax Revenue	110	A	62597789.00	59642014.00
2	Assigned Revenues & Compansations	120	B	64657585.00	63856633.00
3	Rental Income from Municipal Properties	130	C	10419417.00	8654966.00
4	Fees & User Charges	140	D	8985233.00	5749131.00
5	Sale & Hire Charges	150	E	1207176.00	783394.00
6	Revenue Grants and Contributions & Subsidies	160	F	20828354.00	36468334.00
7	Income from Investment	170	G	1691644.00	3153114.00
8	Interast Earned	171	H	2864050.48	2662269.00
9	Other Income	180	I	1454695.75	1950545.00
				174705944.23	182920400.00
II	EXPENDITURE				
1	Establishment Expenses	210	J	112355073.78	102868521.00
2	Administrative Expenses	220	K	18842967.95	13598772.74
3	Operating & Maintenance	230	L	83218541.00	292335754.00
4	Interest & Finance Charges	240	M	524151.70	2755562.95
5	Programme Expenses	250	N	334435.00	2513838.00
6	Revenue Grants, Contribution, & Subcidies to Other	260	O	1306111.00	4164000.00
7	Provision & Write Off	270	P	172582.00	1109686.00
8	Miscellaneous Expenses Losses & Refunds	271	Q	0.00	0.00
9	Depreciactiön	272	R	120165633.00	98796735.00
				336919495.43	518142869.69
	Gross Surplus of Income Over Expenses			(162213551.20)	(335222469.69)
	Less :-Transfer to Reserve Funds/Prior Period Exps.	290	S(a)	0.00	0.00
				(162213551.20)	(335222469.69)
	Add : Prior Perior Period Items	280	S(b)	-141347.00	0.00
	Net Surplus Carried Over to Municipal Fund			(162354898.20)	(335222469.69)
	Notes to the Accounts		U		

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

FOR AMRELI NAGARPALIKA
AMRELI

Subject to disclaimer,
For. GMARP Project CA Firm,
FOR A. B. KOTHIYA & CO.
Chartered Accountants

Account / Chief Officer / President

A. B. KOTHIYA
Lead Manager.
[Ashok B. Kothiya]
Partner
Mem. No. 107721



Place : Amreli

Date : 11/06/2020
Place : Amreli

એકાઉન્ટન્ટ
અમરેલી નગરપાલિકા

શીફ ઓફીસર
અમરેલી નગરપાલિકા

AMRELI MUNICIPAL PALIKA

SCHEDULE FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT
For the year ended March 31-03-2019

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2019	2018
SCHEDULE : A : Tax Revenue - 110					
1	Property Tax	11001	1	32781847.00	30252660.00
2	Water Tax	11002	2	12324448.00	12316248.00
3	Sewerage Tax	11003		0.00	0.00
4	Conservancy (Sanitation) Tax	11004	3	4508258.00	4507052.00
5	Lighting Tax	11005	4	2012350.00	2011750.00
6	Education Tax	11006		0.00	0.00
7	Vehicle Tax	11007		0.00	0.00
8	Tax on Animals	11008		0.00	0.00
9	Electricity	11009		0.00	0.00
10	Professional Tax	11010	5	10970886.00	10554304.00
11	Advertisement Tax	11011		0.00	0.00
12	Pilgrimage Tax	11012		0.00	0.00
13	Octroi & Toll	11051		0.00	0.00
14	Cess	11052		0.00	0.00
15	Others Taxes	11080		0.00	0.00
16	Tax Remission & Refund	11090		0.00	0.00
				62597789.00	59642014.00
SCHEDULE : B : Assigned Revenue & Compansations - 120					
1	Tax & Duties Collected by Others	12010	6	0.00	174600.00
2	Compansations in lieu of Taxes / Duties	12020	7	64657585.00	63682033.00
3	Compansations in lieu of Cocessions	12030		0.00	0.00
				64657585.00	63856633.00
SCHEDULE : C : Rental Income from Municipal Properties - 130					
1	Rent from Civic Amenities	13010	8	7493455.00	6976665.00
2	Rent from Office Building	13020	9	4950.00	46080.00
3	Rent from Guest House	13030		0.00	0.00
4	Rent from Lease of Land	13040	10	1448012.00	1632221.00
5	Other Rent	13080	11	1473000.00	0.00
6	Rent,Remissions,and Refund	13090		0.00	0.00
				10419417.00	8654966.00
SCHEDULE :D : Fees & User Charges - 140					
1	Empanelment & Registration Charges	14010		0.00	0.00
2	Licensing Fees	14011	12	100902.00	860490.00
3	Fees for grant of Permit	14012	13	3478864.00	1665902.00
4	Fees for Certificate / Extract	14013	14	176865.00	100562.00
5	Development Charges	14014		0.00	0.00
6	Regularisation Fees	14015		0.00	0.00
7	Penalties & Fines	14020		0.00	0.00
8	Other Fees	14040	15	1490711.00	1668561.00
9	User Charges	14050	16	1195666.00	1417646.00
10	Entry Fees	14060		0.00	0.00
11	Service / Administrative Charges	14070	17	2542225.00	35970.00
12	Other-Charges	14080		0.00	0.00
13	Fees Remission and Refund	14090		0.00	0.00
				8985233.00	5749131.00



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2019	2018
SCHEDULE : E : Sale & Hire Charges - 150					
1	Sale of Products	15010		0.00	0.00
2	Sale of Forms & Publications	15011	18	856794.00	783394.00
3	Sale of Store & Scrap	15012	19	350382.00	0.00
4	Sale of Others	15030		0.00	0.00
5	Hire Charges for Vehicles	15040		0.00	0.00
6	Hire Charges on Equipments	15041		0.00	0.00
				1207176.00	783394.00
SCHEDULE : F : Revenue Grant , Contri, & Subcidies - 160					
1	Revenue Grants	16010	20	20828354.00	36468334.00
2	Reimbursement of Expenses	16020		0.00	0.00
3	Contribution Towards Scheme	16030		0.00	0.00
				20828354.00	36468334.00
SCHEDULE : G : Income From Investment - 170					
1	Interest	17010	21	1691644.00	3153114.00
2	Dividand	17020		0.00	0.00
3	Income from Project taken Up on Comm. Basis	17030		0.00	0.00
4	Profit on sale of Investment	17040		0.00	0.00
5	Others	17080		0.00	0.00
				1691644.00	3153114.00
SCHEDULE : H : Interest Earned - 171					
1	Interest from Bank Account	17110	22	2864050.48	2662269.00
2	Interest on Loan and Advances to Employees	17120		0.00	0.00
3	Interest on Loan to Others	17130		0.00	0.00
4	Other Interest	17180		0.00	0.00
				2864050.48	2662269.00
SCHEDULE : I : Other Income - 180					
1	Deposite Forfeited	18010		0.00	0.00
2	Lapsed Deposits	18011		0.00	0.00
3	Insurance Claims Recovery	18020		0.00	0.00
4	Profit on Disposal of Fixed Assets	18030		0.00	0.00
5	Recovery from Employees	18040		0.00	0.00
6	Unclaimed Refund payable/Liabilities written back	18050		0.00	0.00
7	Excess Provisions written back	18060	23	568949.75	1503651.00
8	Miscellaneous Income	18080	24	885746.00	446894.00
				1454695.75	1950545.00
SCHEDULE : J : Establishment Expenses - 210					
1	Salaries, Wages & Bonus	21010	25	96715333.78	88261221.00
2	Benefit and Allowances	21020	26	2523004.00	2246832.00
3	Pension	21030		0.00	0.00
4	Other Terminal & Retirement Benefits	21040	27	13116736.00	12360468.00
				112355073.78	102868521.00
SCHEDULE : K : Administrative Expenses - 220					
1	Rent, Rates, Taxes	22010	28	1316067.00	3219845.00
2	Office Maintenance	22011	29	1045833.00	666916.00
3	Communication Expenses	22012	30	343578.00	313813.00
4	Books & Periodicals	22020		0.00	0.00
5	Printing and Stationery	22021	31	350496.00	320903.00
6	Travelling & Conveyance	22030	32	2597993.00	2011603.00
				5653967.00	6533280.00



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2019	2018
				5653967.00	6533280.00
7	Insurance	22040	33	1423832.95	671287.74
8	Audit Fees	22050		0.00	0.00
9	Legal Expenses	22051		0.00	0.00
10	Professional and other Fees	22052	34	9013500.00	4912807.00
11	Council meeting, Honorarium & sitting fees	22053		0.00	0.00
12	Advertisement and Publicity	22060	35	1059940.00	794921.00
13	Membership & subscription	22061		0.00	0.00
14	Others	22080	36	1691728.00	686477.00
				18842967.95	13598772.74
SCHEDULE : L : Operating & Maintenance - 230					
1	Power & Fuel	23010	37	8641419.00	9211559.00
2	Bulk Purchase	23020	38	49865056.00	268332091.00
3	Consumption of Stores	23030	39	785801.00	1218819.00
4	Hire Charges	23040	40	1449835.00	726453.00
5	Repairs & Maintenance Infrastructure Assets	23050	41	18797890.00	11555428.00
6	Repairs & Maintenance Civil Amenities	23051	42	1114981.00	451052.00
7	Repairs & Maintenance Building	23052	43	472035.00	7700.00
8	Repairs & Maintenance Vehicles	23053	44	1859171.00	642074.00
9	Repairs & Maintenance Others	23059	45	232353.00	190578.00
10	Other Operating & Maintenance expenses	23080		0.00	0.00
				83218541.00	292335754.00
SCHEDULE : M : Interest & Finance Charges - 240					
1	Interest on Loan from Central Government	24010		0.00	0.00
2	Interest on Loan from State Government	24020	46	373164.00	615167.00
3	Interest on Loan from Government Bodies & Association	24030		0.00	0.00
4	Interest on Loan from international Agencies	24040		0.00	0.00
5	Interest on Loan from Bank & Other financial Institutions	24050		0.00	0.00
6	Other Interest	24060	47	138267.00	2131835.00
7	Bank Charges	24070	48	12720.70	8560.95
8	Other Finance Expenses	24080		0.00	0.00
				524151.70	2755562.95
SCHEDULE : N : Programme Expenses - 250					
1	Election Expenses	25010	49	0.00	80572.00
2	Own Programme	25020	50	334435.00	2433266.00
3	Share In Programme of Others	25030		0.00	0.00
				334435.00	2513838.00
SCHEDULE : O : Rev. Grant, Contri. Subsidies - 260					
1	Grants	26010	51	0.00	4164000.00
2	Contributions	26020	52	1306111.00	0.00
3	Subsidies	26030		0.00	0.00
				1306111.00	4164000.00
SCHEDULE : P : Provision & Write Off - 270					
1	Provision for Doubtful Receivables	27010	53	172582.00	1109686.00
2	Provision for Other Assets	27020		0.00	0.00
3	Revenues written off	27030		0.00	0.00
4	Assets Written Off	27040		0.00	0.00
5	Miscellaneous Expenses Written Off	27050		0.00	0.00
				172582.00	1109686.00



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2019	2018
SCHEDULE : Q : Misc. Expenses - 271					
1	Loss on Disposal of Assets	27110		0 00	0 00
2	Loss on Disposal of Investments	27120		0 00	0 00
3	Decline in Value of Investments	27130		0 00	0 00
				0.00	0.00
SCHEDULE : R : Depreciation - 272					
1	Building	27220	54	20463001 00	18703271 00
2	Civic Amenities	27221		0 00	0 00
3	Workshop & Work Station	27223		0 00	0 00
4	Roads & Bridges	27230	55	42962349 00	29336101 00
5	Sewerage & Drainage	27231	56	7183326 00	4040912 00
6	WaterWays	27232	57	37866887 00	36452819 00
7	Public Lighting	27233		0 00	0 00
8	Plant & Machinery	27240		0 00	0 00
9	Vehicles	27250	58	2675491 00	2625193 00
10	Office & Other Equipments	27260	59	570524 00	488416 00
11	Computer	27261		0 00	0 00
12	Other Equipment	27262		0 00	0 00
12	Furniture, Fixture, Fittings and Electrical Appliances	27270	60	92047 00	84244 00
13	Other Fixes Assets	27280	61	8352008 00	7065779 00
				120165633.00	98796735.00
SCHEDULE : S : Prior Period Items - 280					
1	Taxes.	28010		0 00	0 00
2	Other Revenues	28020		0 00	0 00
3	Recovery of revenues written off	28030		0 00	0 00
4	Other Income	28040		0 00	0 00
5	Refund of Taxes	28050		0 00	0 00
6	Refund of Other - Revenues	28060		0 00	0 00
7	Other Expenses	28080	62	141347 00	0 00
				141347.00	0.00
SCHEDULE : T : Transfer to Reserve Funds -290					
1	Special Funds	29010		0 00	0 00
2	Sinking Funds	29020		0 00	0 00
3	Trust Funds	29030		0 00	0 00
4	Reserves	29040		0 00	0 00
5	Municipal General Fund	29050		0 00	0 00
6	Income & Expenditure A/c	29099		0 00	0 00
				0.00	0.00

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

Subject to disclaimer,
For. GMARP Project CA Firm,
FOR A. B. KOTHIYA & CO.
Chartered Accountants

FOR AMRELI NAGARPALIKA
AMRELI

A. F. KOTHIYA
Lead Manager.
[Ashok B. Kothiya]
Partner
Mem. No. 107721



એશોક બેનરજી
અમરેલી નગરપાલીકા

ચીફ ઓફીસર
અમરેલી નગરપાલીકા
President

Date : 11/06/2020
Place : Amreli

Place : Amreli

GROUPINGS FORMING PART OF SCHEDULES: INDEXED BALANCE SHEET AS ON MARCH 31 03-2019

Sr. No.	Major Head Description	Major Code	Sch.	Current Year 2019	Previous Year 2018
I	LIABILITIES				
1	Reserve & Surplus :				
(i)	Municipal (General) Fund	310	A	41,259,550,006.37	41,096,655,728.17
(ii)	Earmarked Funds	311	B	14,892,400.00	14,273,189.00
(iii)	Reserves	312	C	1,698,036,327.00	1,467,210,910.00
	Total of Reserve and Surplus			453,918,190.63	384,828,370.83
2	Grant, Contributions for Specific				
(i)	Grant, Contribution for Specific purposes	320	D	197,308,831.45	176,416,639.45
	Total of Grant, Capital Contribution			197,308,831.45	176,416,639.45
3	Loans (Liabilities) :				
(i)	Secured Loans	330	E	24,222,667.00	25,304,526.00
(ii)	Unsecured loans	331	F	-	-
	Total of Loans (Liabilities)			24,222,667.00	25,304,526.00
4	Current Liabilities & Provision :				
(i)	Deposit Received	340	G	36,076,482.64	41,517,375.64
(ii)	Deposits Works	341	H	-	-
(iii)	Other Liabilities	350	I	780,467,843.90	739,164,334.90
(iv)	Provisions	360	J	680,354.00	878,428.00
	Total of Current Liabilities & Provision			817,224,680.54	781,560,138.54
	TOTAL LIABILITIES (Total of 1 to 4)			1,492,674,369.62	1,368,111,674.82
II	ASSETS				
1	Fixed Assets :				
(i)	Fixed Assets	410	K	1,766,381,740.00	1,533,428,837.00
(ii)	Less : Accumulated Depreciation	411	K-1	(578,244,170.00)	(458,078,537.00)
(iii)	Capital work-in-progress	412	L	-	-
	Total Of Fixed Assets			1,188,137,570.00	1,075,350,300.00
2	Investment :				
(i)	Investments in General Fund	420	M	-	-
(ii)	Investments in Other Fund	421	M-1	82,362,735.41	78,645,223.48
	Total Of Investments			82,362,735.41	78,645,223.48
3	Current Assets, Loan & Advances :				
(i)	Stock - in - Hand	430	N	76,212.00	76,212.00
(ii)	Sundry Debtors(Receivables)	431	O	84,192,811.00	86,401,056.00
(iii)	Less:Accumulated provisions against Debtors	432	O-1	(18,795,476.00)	(19,191,843.75)
(iv)	Pre-paid Expenses	440	P	-	419,658.95
(v)	Cash & Bank Balances	450	Q	154,006,333.28	143,880,888.21
(vi)	Loans, Advances & Deposits	460	R	2,694,183.93	2,530,179.93
(vii)	Accumulated Provisions against Loans, Advances	461	R-1	-	-
(viii)	Other Assets	470	S	-	-
(ix)	Miscellaneous Expenditure to be written off	480	T	-	-
	Total of Current Assets, Loan & Advances			222,174,064.21	214,116,151.34
	TOTAL ASSETS (Total of 1 to 3)			1,492,674,369.62	1,368,111,674.82
	Notes to the Accounts and accounting Policies		U		

FOR A. B. KOTHIA & CO.

Chartered Accountants

Lead Manager.

[Ashok B. Kothiya]

Partner

Mem. No. 107721



પત્ર
અધિકારક
અમરેલી નગરપાલિકા

અમરેલી નગરપાલિકા
અધિકારક

FOR AMRELI NAGARPALIKA

AMRELI

President

Place : Amreli

GROUPINGS FORMING PART OF SCHEDULES ANNEXED BALANCE SHEET AS ON MARCH 31/3/2019

No.	Minor Head Description	Minor Code	Grouping	Current Year 2019	Previous Year 2018
	SCHEDULE - A : MUNICIPAL FUNDS - 310				
1	Municipal Fund	31010	1	-566056015.08	-566056015.08
2	Excess of Income & Expenditure Account	31090	2	-592955611.29	-530600713.09
	TOTAL			-125901026.37	-1096655728.17
	SCHEDULE - B : EARMARKED FUNDS - 311				
1	Special Fund	31110	3	14526816.00	13907515.00
2	Sinking Funds	31150			
3	Trust or Agency funds	31170	4	365674.00	365674.00
	TOTAL			14892490.00	14273189.00
	SCHEDULE - C : RESERVES - 312				
1	Capital Contributions	31210	5	1698036327.00	1467210910.00
2	Capital Reserve	31211			
3	Borrowing Redemption Reserve	31220			
4	Special Funds (Utilised)	31230			
5	Statutory Reserve	31240			
6	General Reserve	31250			
7	Revaluation Reserve	31260			
	TOTAL			1698036327.00	1467210910.00
	SCHEDULE - D : GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSE - 320				
1	Central Government	32010	6	14760603.00	12941638.00
2	State Government	32020	7	182548223.45	163477001.45
3	Other Government Agencies	32030			
4	Financial Institutions	32040			
5	Welfare Bodies	32050			
6	International Organisations	32060			
7	Others	32080			
	TOTAL			197308831.45	176418639.45
	SCHEDULE - E : SECURED LOANS - 330				
1	Loan from Central Government	33010			
2	Loan from State Government	33020	8	3682569.00	5034445.00
3	Loan from Government Bodies & Association	33030	9	18770528.00	19770506.00
4	Loan from International Agencies	33040			
5	Loan from Banks & Financial Institutions	33050	10	469572.00	469572.00
6	Other Term Loans	33060			
7	Bonds & Debentures	33070			
8	Other Loans	33080			
	TOTAL			24222667.00	25304526.00
	SCHEDULE - F : UNSECURED LOANS - 331				
1	Loans from Central Government	33110			
2	Loans from State Government	33120			
3	Loans from Government Bodies & Association	33030			
4	Loans from International Agencies	33040			
5	Loan from Banks & Other Financial Institutes	33050			
6	Other Term Loans	33060			
7	Bonds & Debentures	33070			
	TOTAL			0.00	0.00

Sl. No.	Minor Head Description	Minor Code	Grouping	Current Year 2019	Previous Year 2018
SCHEDULE - F: UNSECURED LOANS - 331					
1	Loans from Central Government	33110			
2	Loans from State Government	33120			
3	Loans from Government Bodies & Association	33030			
4	Loans from International Agencies	33040			
5	Loan from Banks & Other Financial Institutes	33050			
6	Other Term Loans	33060			
7	Bonds & Debentures	33070			
TOTAL				0.00	0.00
SCHEDULE - G : DEPOSITS RECEIVED - 340					
1	From Contractors / Suppliers	34010	11	30731102.64	37458464.64
2	Deposits - Revenues	34020	12	3356989.00	3356989.00
3	From Staff	34030		-	-
4	From Others	34080	13	1988391.00	701922.00
TOTAL				36076482.64	41517375.64
SCHEDULE - H : DEPOSIT WORKS - 341					
1	Civil Works	34110			
2	Electrical Works	34120			
3	Others	34180			
TOTAL				0.00	0.00
SCHEDULE - I : OTHER LIABILITIES - 350					
1	Creditors	35010	14	750694980.00	705963786.00
2	Employee Liabilities	35011	15	7468826.00	6606425.00
3	Interest Accrued & Due	35012	16	22400315.00	25341727.00
4	Recoveries payable	35020	17	-602424.00	707010.00
5	Govt. Dues Payable	35030	18	505946.90	545186.90
6	Refunds Payable	35040	19	200.00	200.00
7	Advance Collection of Revenues	35041		-	-
8	Others	35080		-	-
9	Sale Proceeds	35090		-	-
TOTAL				780467843.90	739164334.90
SCHEDULE - J : PROVISIONS- 360					
1	Provisions for Expenses	36010	20	680354.00	878428.00
2	Provisions for Interest	36020			
3	Provisions for other Assets	36030			
TOTAL				680354.00	878428.00
SCHEDULE - K : FIXED ASSETS - 410					
1	Land	41010	21	1345664.00	1345664.00
2	Building	41020	22	48506924.00	41835282.00
3	Civil Amenities & Services Centers	41021	23	256551215.00	225202905.00
4	Commercial Buildings	41022	24	2.00	2.00
5	Workshops & work stations	41023	25	17287383.00	7979052.00
6	Roads & Bridges	41030	26	578078219.00	499291365.00
7	Sewerage and Drainage	41031	27	103846854.00	63059851.00
8	Waterways	41032	28	607581979.00	561288285.00
9	Public Lighting	41033	29	55567673.00	53936176.00
10	Plant & Machinery	41040	30	6912911.00	6912911.00
11	Hospital Equipment	41041		-	-
TOTAL				1675678824.00	1460851493.00
Carried Over					



Sr. No.	Minor Head Description	Minor Code	Grouping	Current Year 2019	Previous Year 2018
				1675678824.00	1460851493.00
12	Vehicles	41050	31	30630187 00	27326437 00
13	Office & Other Equipment	41060	32	1460736 00	1096745 00
14	Computers	41061	33	1761428 00	1108929 00
15	Other Equipment	41062	34	6448616 00	6448616 00
16	Furniture, Fixture, Fittings and Electrical Appliances	41070	35	1552461 00	1480961 00
17	Other Fix Assets	41080	36	48849489 00	35116656 00
18	Assets under Disposal	41090		-	-
	TOTAL			1766381740.00	1533428837.00
	SCHEDULE- K -1 : Accumulated Depreciation- 411				
1	Building	41120	37	114514374 00	94051373 00
2	Civic Amenities & Services Centers	41121		0 00	0 00
3	Workshop & Water Station	41123		0 00	0 00
4	Roads & Bridges	41130	38	152023651 00	109061302 00
5	Sewerage and Drainage	41131	39	18803416 00	11620090 00
6	Waterways	41132	40	243633153 00	205766266 00
7	Public Lighting	41133	41	13962508 00	9430351 00
8	Plant & machinery	41140	42	5253536 00	4960707 00
9	Hospital Equipment	41141		-	-
10	Vehicles	41150	43	13817188 00	11141697 00
11	Office & Other Equipment	41160	44	643373 00	572833 00
12	Computers	41161	45	1119496 00	942104 00
13	Other Office Equipment :	41162	46	3545303 00	3222711 00
14	Furniture, Fixtures, Fittings and Electrical Appliance	41170	47	688299 00	596252 00
15	Other Fixed Assets	41180	48	10239873 00	6712851 00
	TOTAL			578244170.00	458078537.00
	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			0.00	0.00
	SCHEDULE -M : Investment General Fund- 420				
1	Central Government Securities	42010		-	-
2	State Government Securities	42020		0 00	0 00
3	Debentures and Bonds	42030		-	-
4	Preference Shares	42040		-	-
5	Equity Shares	42050		-	-
6	Units of Mutual Funds	42060		-	-
7	Other Investments	42080		0 00	0 00
8	Accumulated Provision	42090		-	-
	TOTAL			0.00	0.00



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Sr. No.	Minor Head Description	Minor Code	Grouping	Current Year 2019	Previous Year 2018
SCHEDULE - M-1: Investment Other Fund - 421					
1	Central Government Securities	42110	49	1093806.00	1093806.00
2	State Government Securities	42120	50	4000000.00	4000000.00
3	Debentures and Bonds	42130		-	-
4	Preference Shares	42140		-	-
5	Equity Shares	42150		-	-
6	Units of Mutual Funds	42160		-	-
7	Other Investments	42180	51	77268929.41	73551417.48
8	Accumulated Provision	42190		-	-
TOTAL				82362735.41	78645223.48
SCHEDULE - N : Stock - in - hand - 430					
1	Stores	43010	52	76212.00	76212.00
2	Loose Tools	43020		-	-
3	Others	43080		-	-
TOTAL				76212.00	76212.00
SCHEDULE - O : Sundry Debtors(Receivables) - 431					
1	Receivables for Property Taxes	43110	53	74800288.00	76385759.00
2	Receivable for Other Taxes	43119		-	-
3	Receivables for Cess	43120		-	-
4	Receivable for Fees & User Charges	43130	54	169408.00	169408.00
5	Receivable from other sources	43140	55	212207.00	212207.00
6	Receivable from Government	43150	56	9010908.00	9633682.00
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				84192811.00	86401056.00
SCHEDULE -O-1: ACCUM. PROVISIONS AGAINST DEBTORS (Receivables) - 432					
1	Provisions for outstanding Property Tax	43210	57	10,906,682.25	11,141,881.25
2	Provision for outstanding Water Tax	43211	58	4,621,419.25	4,955,170.00
3	Provision for outstanding Other Tax	43212	59	3,214,322.50	3,041,740.50
4	Provision for outstanding Cess	43220		-	-
5	Provision for outstanding Fees & User Charges	43230	60	53,052.00	53,052.00
6	Provision for outstanding other receivable	43240		-	-
7	State Govt Cesses/ levies in Property Taxes - Provision account	43291		-	-
8	account	43292		-	-
9	account	43299		-	-
TOTAL				18795476.00	19191843.75
SCHEDULE - P : Pre-paid Expenses - 440					
1	Establishment	44010	61	-	419658.95
2	Administration	44020		-	-
3	Operations & Maintenance	44030		-	-
TOTAL				0.00	419658.95



Sr. No.	Minor Head Description	Minor Code	Grouping	Current Year 2019	Previous Year 2018
SCHEDULE - Q : CASH & BANK BALANCES - 450					
1	Cash	45010	62	721151 00	456033 00
Balance with Bank - Municipal Fund					
2	Nationalized Banks	45021	63	57981409 41	70138308 33
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	64	95303772 87	73286546 88
11	Other Scheduled Banks	45062		-	-
12	Scheduled Cooperative Banks	45063		-	-
13	Post Office	45064		-	-
TOTAL				154006333.28	143880888.21
SCHEDULE - R : LOANS, ADVANCES & DEPOSITS- 460					
1	Loans & Advances to Employees	46010	65	2663683 93	2499679 93
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	66	30500 00	30500 00
7	Other current assets	46080		0 00	0 00
TOTAL				2694183.93	2530179.93
SCHEDULE - R-1 : Accumulated Provisions against Loans, Advances & Deposits - 461					
1	Loans to Other	46110		-	-
2	Advances	46120		-	-
3	Deposits	46130		-	-
TOTAL				0.00	0.00
SCHEDULE -S- : Other Assets - 470					
1	Deposit Works Expenditure	47010		-	-
2	Inter Unit Accounts	47020		-	-
3	Interest Control Payable	47030		-	-
TOTAL				0.00	0.00
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				0.00	0.00

FOR A. B. KOTHIYA & CO.

Chartered Accountants
Lead Manager.

[Ashok B. Kothiya]

Partner

Mem. No: 107721

Date : 11/06/2020

Place : Amreli

FOR AMRELI NAGARPALIKA

AMRELI

Account /

Chief Officer /

President

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Place : AMRELI

For, A. B. Kothiya & Co.,
Chartered Accountants

(A. B. Kothiya)
(M.No.107721) Partner



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TABLE : Z : FIXED ASSETS

Sr. No.	Details Trade Description	Rate of	Account	4	5	6	7	8	9(5+6+7+8)	10	11	12	13	14(10+11+12)	15(9+14)	16(5+13)
1	A Land		41010	1345664.00	0.00	0.00	0.00	0.00	1345664.00	0.00	0.00	0.00	0.00	1345664.00	1345664.00	1345664.00
	Free Open Plots	10%	4102001	1045828.00	0.00	6671642.00	0.00	7771470.00	4112003	202628.00	417902	620530.10	706639.50	841200.00	1503046.00	841200.00
	B Building	10%	4102002	40789454.00	0.00	6671642.00	0.00	40789454.00	4112001	22756408.00	1803205	24552742.50	1622741.40	1503046.00	18376242.46	1503046.00
	Office Building		4102001	1045828.00	0.00	6671642.00	0.00	7771470.00	4112003	202628.00	417902	620530.10	706639.50	841200.00	1503046.00	841200.00
	Quarter	10%	4102002	40789454.00	0.00	6671642.00	0.00	40789454.00	4112001	22756408.00	1803205	24552742.50	1622741.40	1503046.00	18376242.46	1503046.00
	C Civic Amenities & Service Center		41021	107964239.00	0.00	6822418.00	0.00	114786657.00	4112002	29549695.80	1812575	37732271.02	77054385.98	78414543.20	78414543.20	78414543.20
	Community Auditoriums	10%	4102101	107964239.00	0.00	6822418.00	0.00	114786657.00	4112002	29549695.80	1812575	37732271.02	77054385.98	78414543.20	78414543.20	78414543.20
	Pay & Use Toilet Block	10%	4102104	22030744.00	0.00	0.00	0.00	22030744.00	4112002	8618087.20	1341266	9959352.88	12071391.12	1341266.80	1341266.80	1341266.80
	Educational Buildings	10%	4102105	23363510.00	0.00	6499546.00	0.00	29863056.00	4112002	8563724.40	1804956	10366680.26	19494375.74	14799785.60	14799785.60	14799785.60
	Recreation Building	10%	4102106	4924120.00	0.00	123037.00	0.00	5047157.00	4112002	1422843.00	355280	1728122.55	3259034.45	3491277.00	3491277.00	3491277.00
	Swimming Pool	10%	4102107	1081582.00	0.00	0.00	0.00	1081582.00	4112002	436647.40	64493	501140.86	580441.14	644934.60	644934.60	644934.60
	Civic Garden Center	10%	4102109	65096126.00	0.00	17903309.00	0.00	82999435.00	4112002	17114243.00	5693354	22807596.75	40191838.25	47981831.00	47981831.00	47981831.00
	Park & Garden	10%	4102110	742584.00	0.00	0.00	0.00	742584.00	4112002	3719.20	70545	107674.68	634909.32	705454.80	705454.80	705454.80
	D Commercial Building		41022	1.00	0.00	0.00	0.00	1.00	41122	0.00	0.00	0.00	1.00	1.00	1.00	1.00
	Markets		4102201	1.00	0.00	0.00	0.00	1.00	41122	0.00	0.00	0.00	1.00	1.00	1.00	1.00
	Shopping Center		4102202	2.00	0.00	0.00	0.00	2.00		0.00	0.00	0.00	2.00	2.00	2.00	2.00
	E TOTAL - D															
	F TOTAL - C			225202905.00	0.00	31348310.00	0.00	256551215.00		65752370.00	17512469	33364839.00	173286376.00	159450535.00	159450535.00	159450535.00
	G TOTAL - B	10%		41835282.00	0.00	6671642.00	0.00	48506924.00		22959036.00	2221207	25150242.70	23326681.70	18376242.46	18376242.46	18376242.46
	H TOTAL - A			1345664.00	0.00	0.00	0.00	1345664.00		0.00	0.00	0.00	0.00	1345664.00	1345664.00	1345664.00
	I Net Block as at			1345664.00	0.00	0.00	0.00	1345664.00		0.00	0.00	0.00	0.00	1345664.00	1345664.00	1345664.00
	J Net Block as at			1345664.00	0.00	0.00	0.00	1345664.00		0.00	0.00	0.00	0.00	1345664.00	1345664.00	1345664.00



For A. B. Kothiya & Co.
Chartered Accountants
A. B. Kothiya & Co.
(A. B. Kothiya) Partner
(M. No. 107721) Varmer

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E	Workshop & Work Station		41023					41123									
1	Water Works Station	10%	4102303	7979052.00	0.00	9308331.00	0.00	17287383.00	4102004	5339967.00	729325	0.00	6069292.05	11218090.95	2639085.00		
	TOTAL - E			7979052.00	0.00	9308331.00	0.00	17287383.00		5339967.00	729325	0.00	6069292.05	11218090.95	2639085.00		
F	Road & Bridges		41030					41130									
1	Concrete Roads	10%	4103001	419081955.00	0.00	78786854.00	0.00	497868809.00	4113001	73758331.00	38471705	0.00	112230036.10	385638772.90	345323624.00		
2	Black - Topped (Tar) Roads	10%	4103002	5827278.00	0.00	0.00	0.00	5827278.00	4113002	2718675.00	310860	0.00	3029535.30	2797742.70	3108603.00		
3	Road - Other Roads	10%	4103003	74382131.00	0.00	0.00	0.00	74382131.00	4113003	32584296.00	4179784	0.00	36764079.50	37618051.50	41797835.00		
4	Bridges	10%	4103004	1.00	0.00	0.00	0.00	1.00		0.00	0	0.00	0.10	0.90	1.00		
	TOTAL - F			499291365.00	0.00	78786854.00	0.00	578078219.00		109061302.00	42962349	0.00	152023651.00	426054568.00	390230063.00		
G	Sewerage and Drainage		41031					41131									
1	Underground Drainage System	10%	4103101	11473504.00	0.00	0.00	0.00	11473504.00	4113101	6121740.00	535176	0.00	6656916.40	4816587.60	5351764.00		
2	Drainage - Open Drains	10%	4103102	51586347.00	0.00	40787003.00	0.00	92373350.00	4113102	5498350.00	6648150	0.00	12146499.85	80226850.15	46087997.00		
	TOTAL - G			63059851.00	0.00	40787003.00	0.00	103846854.00		11620090.00	7183326	0.00	18803416.25	85043437.75	51439761.00		
H	Waterways		41032					41132									
1	Bore Wells	10%	4103201	4170050.00	0.00	339000.00	0.00	4509050.00	4113201	1799740.00	253981	0.00	2053721.00	2455329.00	2370310.00		
2	Reservoirs	10%	4103203	38198.00	0.00	0.00	0.00	38198.00	4113203	20842.00	1736	0.00	22577.60	15620.40	17356.00		
3	Pipe Line	10%	4103204	557080037.00	0.00	45954694.00	0.00	603034731.00	4113204	203945684.00	37611170	0.00	241556854.00	361477877.00	353134353.00		
	TOTAL - H			561288285.00	0.00	46293694.00	0.00	607581979.00		205766266.00	37866887	0.00	243633152.60	363948826.40	355522019.00		
I	Public Lighting		41033					41133									
1	Lamp Posts	10%	4103301	41505151.00	0.00	1631497.00	0.00	43136648.00	4113301	4619459.00	3770144	0.00	8389603.05	34747044.95	36855692.00		
2	Public Lighting Other	10%	4103304	12431025.00	0.00	0.00	0.00	12431025.00	4113304	4810892.00	762013	0.00	5572905.30	6858119.70	7620133.00		
	TOTAL - I			53936176.00	0.00	1631497.00	0.00	55567673.00		9430351.00	4532157	0.00	13962508.35	41605164.65	44505825.00		
J	Plant & Machinery		41040					41140									
1	Water Works Machinery	15%	4104001	4409973.00	0.00	0.00	0.00	4409973.00	4114001	3461872.00	142215	0.00	3604087.15	805885.85	943101.00		
2	Solid Waste Disposal		4104002	4.00	0.00	0.00	0.00	4.00		0.00	0	0.00	0.00	4.00			
3	Fire Fighters		4104004	3.00	0.00	0.00	0.00	3.00		0.00	0	0.00	0.00	3.00			
4	Fogging Machine	15%	4104009	160000.00	0.00	0.00	0.00	160000.00	4114002	108708.00	7694	0.00	116401.80	43598.20	51292.00		
5	Jetting Machine	15%	4104011	59500.00	0.00	0.00	0.00	59500.00	4114004	40425.00	2861	0.00	43286.25	16213.75	19075.00		
6	Other	15%	4104012	2283431.00	0.00	0.00	0.00	2283431.00	4114005	1349702.00	140059	0.00	1489761.35	793669.65	933729.00		
	TOTAL - J			6912911.00	0.00	0.00	0.00	6912911.00		4960707.00	292830	0.00	5253536.55	1659374.45	1952201.00		

For, A. B. Kothiyar & Co.,
Chartered Accountants

(A. B. Kothiyar)



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અમરેલી નગરપાલિકા

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અમરેલી નગરપાલિકા

*Schedule -U: SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNT***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 transaction pertaining to one or several prescribed accounting principal & policies might not have taken place during the year at the municipality during its regular course of activity.

2.1 Basis of Accounting

The financial statements are prepared on a 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.

2.2 Recognition of Revenue**I. Revenue.**

- a. Property and other (Particularly Property Tax, Water Tax, Cleaning Tax & Drainage Tax) Taxes are recognized in the period in which 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.



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અમરેલી નગરપાલિકા

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ચીફ ઓફીસર
અમરેલી નગરપાલિકા

- c. Advertisement taxes are accrued based on demand or the contract
- d. Revenue in respect of trade License fees is accrued in the year to which it pertains and when demands are raised
- e. Assigned revenues like entertainment Tax, Duty / Surcharge on transfer of Immovable properties are accounted during the year only upon actual receipt. However, at year -end, they are accrued if sanction order (or proceedings) is passed and the amount is ascertained
- f. Revenue in respect of Rent from Properties 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. Regular course of operation 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 year but not exceeding 3 year: 25 per cent



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- Outstanding for more than 3 year but not exceeding 4 year: 50 per cent (additional 25 per cent)
 - Outstanding for more than 4 year but not exceeding 5 year: 75 per cent (additional 25 per cent)
 - Outstanding for more than 5 year: 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. 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-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 income period income to the extent that they pertain to earlier years.



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2.3 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 the year-end for all bills received up to a cut off date.31/05/2019

2.4 Fixed Assets

I. Recognition

- a. All fixed assets are carried at cost less accumulated depreciation. The costs of fixed assets include cost incurred /money spent in acquiring or installing or construction the fixed asset, interest on borrowing directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that date.
- b. All assets costing less than Rs.5000/- is expensed/ Charged to income and expenditure account in the year of purchase



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- 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.

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 properties are made.
- f. Increase in net book value arising on revaluation is credited to 'Revaluation Reserve Account'. Decrease in net book value is charged to income and expenditure account.
- g. Revaluation reserve is mortised by equivalent amount of depreciation charged on the revalued portion of the cost of the fixed assets.


2.5 Borrowing Cost


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

2.6 Inventories

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




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2.7 Grants

- a. General Grants, Which are of Revenue Nature, are recognized as income on actual receipt.
- b. Grants, which are re-imbusement 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 such time the fixed asset is constructed or acquired. On 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.


2.8 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 funds are recognized as and when it is due.

2.9 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. However in the event of any permanent diminution in their value as on the date of balance sheet, these are provided for.
- c. Short-term investments are carried at their cost or market value (if quoted) whichever is lower.




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Schedule U

3. Notes to the Accounts

3.1 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 balance of assets and liabilities and also disclosure 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 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 latest available statement of accounts issued by concerned lending institutions etc. Which are subject to confirmation / reconciliation and consequent modifications, if any.

These being the ground realities, there might be possibility that these financial statements may not cover assets / liabilities existing at balance sheet date, if any, but unknown to the appropriate authority of the municipality. To that extent, these financial statements are not showing true and fair view of state of affairs of the municipality as on reported date.

3.2 Depreciation on Fixed Assets

3.2.1 Rate & Manner

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.



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3.2.2 Accounting Treatment & Disclosure thereof

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

3.2.3 Fully depreciated assets

Assets, which have been fully depreciated but still in active use by the municipality are disclosed in financial statement 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.

3.2 Inventories

Inventories consist of different types of stores and spares consumed by the different department of the 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, but even there are some store of different department taken and valued on FIFO based and certified by the Municipality.

3.4 Employee Benefits

3.4.1 The liability in respect of leave encashment accrued for the year has not been provided. The same is considered on payment basis. During the current year, Rs.32,82,412/- has been incurred for payment

3.4.2 Gratuity and liability for bonus accrued for the year has not been provided. The same is considered on payment basis. During the current year, Rs./- has been incurred for payment.



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- 3.4.3 Contribution to provident fund is recognized as expense when incurred. During the current year, Rs. 96,94,556/- has been incurred for payment

3.5 Treatment of Grants

3.5.1 Opening Balances of Grants

Grant Funds actually represented by balance closing balance of previous financial year 2017-18 of individual grants as on 31-03-18 were taken as the opening balance of respective grant fund account in absence of required data with the municipality.

3.5.2 Additions/ Deductions during the year

Grants 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 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 funds equal to revenue expenditure incurred against grant 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 grant funds, the expenditure is directly charged to concerned expenditure account instead of first charging it to Expenditure control account and then transferring it to revenue.

- 3.5.3 We have credited the interest received on saving bank account to capital grant (320) wherever Possible i.e. where Nagarpalika has opened separate bank accounts for each grant and where more than one grants are created to one bank account in that case we have treated interest received on saving bank account as interest income the account code 171.



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3.6 Other Disclosers

1. Provision For Electricity Bills & Telephone bills are provided at the year ended as on 31.03.2019, have been made from the bills of paid in the month of May 2019.
2. The Secured Loan from the State – GMFB has sent the statement for the financial year 2016-17 for Vajpayee Nagar Vikas Yojna Loan II & Revolving Funds Loan & NSDP LOAN & Urban Development Fund Loan & Shreenidhi Yojana & G W S & S B (Lic Loan) in March 2016. Following are the differences between Double Entry Accounting System and Statements provided by the board

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Sr. no.	Specify the name of the institution from whom the loan is received	Specify the purpose for which the loan is received	Principle amt. of Loan	Total Interest & Principle payable as on 31.3.19	Balance outstanding as per respective Nagar Palika	Difference	Reconciliation Made or not	Reason for non Reconciliation	
1	V.N.V.Y Loan	Part-2	-64968.00	1.00	-64967.00	0.00	YES	There is Absence and Providing Insufficient Details From Municipality Authority. We Can't Reconcile Municipality Records With Board Receipt.	
2	Urban Devel. Loan	Libren Devel.	2500000.00	2628423.00	5128423.00	0.00	YES		
3	Revolving Loan-5		1550069.00	2818044.00	4368113.00	0.00	YES		
4	L.C. Loan		7141505.00	7065995.00	14205500.00	14205500.00	NO		
5	Water Supply Loan		12529001.00	12677881.00	25206882.00	25206882.00	NO		
6	AJMS Bank Loan		339200.00	30015.00	369215.00	369215.00	NO		
7	Kinarte Fincap Ltd		130372.00	0.00	130372.00	130372.00	NO		

Notes - 1

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Note - 1. There is absence of Providing Details of Loan's Purpose & Obligations. We Can't mention Purpose of That

3. Other Loans and Advances credit / debit balances are subject to confirmation/ reconciliation and consequent modifications, if any

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

5. In the opinion of appropriate authority of municipality, the 'Current assets Loans & Advances' have a value on realization, in the ordinary course of activity, at least equal to the amount at which they are stated in these financial statements.

6. **Provisions, Contingent Liabilities & Contingent Assets:** Provisions involving a substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes, if any. Contingent Assets are neither recognized nor disclosed in the financial statements.

7. In absence of necessary information on record, 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

8. Revenue reorganization in case of professional taxes and trade license fees are booked as when received by the corporation since they are not issuing any bills for the same during the year.

9. **Provision against receivables:**

Sr.	Particulars of Receivable	Tax	Received Tax Amt.	Year & O/s Amt.	Provision made @ 25 %
1	Property Tax		33722643.00	43626729.00	10906682.25
2	General Water Tax		13659451.00	18485677.00	4621419.25
3	Sewerage (Drainage) Tax		-	125949.00	31487.25
4	Sanitation (Cleaning) Tax		4021732.00	8735584.00	2183896.00
5	Street Light Tax		1808548.00	3826349.00	966587.25
6	Notes Fee		-	169408.00	42352.00
7	Rent		-	212207.00	53052.00
	Total		53212374.00	75181903.00	18795476.00



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10. For the Amreli Nagarpalika Various Grant have been received in a common A/C. and Nagarpalika is not maintaining the grant register and the grant is not deposited in the single bank account. Also the fixed deposit made from the same grant fund account but at a time of encashment of deposit different bank account has been utilized. Therefore it is not possible to tally unutilized grant fund balance with respective bank account.

A. Aggregate unutilized grants	197308831.45	
B. Represented by :		
a. Aggregate of Balances in Bank:		
Savings deposits	127653600.19	
Current deposits	00	
Fixed Deposits	54237318.00	
b. Aggregate unadjusted advances from grant fund	00	
A-B	15417913.26	Own balance fund in respective bank Account

11. Nagarpalika has been paid salary of employee but Gujrat Annual Vikas Board Loan has not credited this payment in their accounts so that it shows negative balance of Rs. 2512.00.

12. City Development Grant Receivable is taken in year 2006 - 07, which is not received in year 2008-09, has the amount taken as "Grant Receivable". No any proper clarification by Nagarpalika to how much time has been for Grant Receive.

13. Loan Outstanding balance not tally due to Register is not maintained by Nagarpalika

14. As there is a loss can not be found net income ratio.

- 15 **Segment reporting** : Municipal operation 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 and other as part of governmental activity such as services water, Sanitation, street light and the like. Therefore, on the basis of single income & Expenditure Account for the municipal entity as whole, it is difficult to analyze the way municipal funds are being utilized or expended.

16. **Current debit /credit balances:** Balances of sundry creditors & debtors are subjects to confirmation / reconciliation and consequent modifications, if any. TDS Deduction Liability with Correct TDS Rate is of NP. We are liable to book the TDS as Deducted and not for any Non Deduction or Lower Deduction of TDS during the year.



18. Notes: GST Department directly Deducted Amount of Rs.11, 33,690/- from AXIS Bank Account of "Amreli Nagarpalika" (Bank Account Number: 909010037845752 -Amreli Branch) during F.Y.2018-19, But, Amreli Nagarpalika has not any Information related this Deduction made by the GST Department and Amreli Nagarpalika has not take any Action regarding the same.

3.8 Statement Showing Bank Balance as per Tally and Nagarpalika Books as on 31/03/2019

Sr. No	Name of bank	Balance as per tally	Balance as per Nagarpalika books	Difference	Reason For Difference.
1	Axis Bank - 56887	2665724.25	0.00	2665724.25	Nagarpalika does not have Practice to carried forward bank Balance in their Day Book hence we are unable to reconcile the bank Balance as per tally and Nagarpalika Day Book.
2	I.D.B.I -1106	318218.80	0.00	318218.80	
3	Axis Bank - 45752	6704451.24	0.00	6704451.24	
4	Axis Bank - 55226	1021075.60	0.00	1021075.60	
5	Axis Bank - 24976	254687.91	0.00	254687.91	
6	H.D.F.C.Bank -00344	4646137.13	0.00	4646137.13	
7	SBI BANK 74065	179739	0.00	179739	
8	AXIS Bank - 96607	1643078.48	0.00	1643078.48	
9	HDFC Bank Intrest a/c 00101	89672	0.00	89672	
10	O.B.C Bank A/c 8055	137377	0.00	137377	
11	I.D.B.I -97592	3888911	0.00	3888911	
12	Canara Bank 02193	6167021	0.00	6167021	
13	H.D.F.C. -20702	510384	0.00	510384	
14	Canara Bank -2325	22770037	0.00	22770037	
15	ICICI Bank - 1048	116149	0.00	116149	
16	ICICI Bank - 1125	247619	0.00	247619	
17	ICICI Bank - 7103	268998	0.00	268998	
18	ICICI Bank - 0779	1226938	0.00	1226938	
19	BOB Bank -30768	374	0.00	374	
20	IDBI Bank -25697	5124817	0.00	5124817	
21	Bank of Baroda (Dearness Grant S/A - 29486)	997547.12	0.00	997547.12	
22	Dena Bank 18586 (Enter. Tax / GMEB)	4827432	0.00	4827432	
23	Dena Bank 18607 (Octroi Compensation)	1742190	0.00	1742190	
24	U.B.I. 6721 (Education Cess Grant)	6737871	0.00	6737871	
25	U.B.I. 4963 (M.L.A./ M.P. Grant)	8199922.76	0.00	8199922.76	
26	U.B.I. 7556 (Pravasan)	779383.84	0.00	779383.84	



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27	U.B.I. 91343 (Octroi Grant)	48227299 15	0.00	48227299 15
28	U.B.I. 7440 (Natural Calamity)	216895	0.00	216895
29	U.B.I (I.H.S.D.P. Grant -7585)	4459472	0.00	4459472
30	Dena Bank - (IHSDP) - 24934	3325822	0.00	3325822
31	Axis Bank - 49634	2281382	0.00	2281382
32	BOB Bank -19782	1607	0.00	1607
33	Axis Bank - 72667	1690281	0.00	1690281
34	H.D.F.C.-20780	3517015	0.00	3517015
35	Axis Bank-6824	549852	0.00	549852
36	Axis Bank-90046	1030711	0.00	1030711
37	Axis Bank-21817	2739886	0.00	2739886
38	Andhara Bank-5419	175282	0.00	175282
39	Axis Bank-25820	800241	0.00	800241
40	HDFC Bank-28381	390754	0.00	390754
41	HDFC Bank-75141	2472271	0.00	2472271
42	HDFC Bank - 25435	140656	0.00	140656

Nagarpalika does not have Practice to carried forward bank Balance in their Day Book hence we are unable to reconcile the bank Balance as per tally and Nagarpalika Day Book.

FOR A. B. KOTHIYA & CO.
Chartered Accountants

Ashok B. Kothiyaa
Lead Manager.
[Ashok B. Kothiyaa]
Partner
Mem. No. 107721



Date :11/06/2020
Place : Amreli

FOR AMRELI NAGARPALIKA
AMRELI

અમરેલી
અમરેલી નગરપાલિકા
Accountant / *અમરેલી*
Chief Officer / *અમરેલી નગરપાલિકા*
President

Place : AMRELI

AMRELI NAGARPALIKA 2018-19

Cash Flow Summary

1-Apr-2018 to 31-Mar-2019

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	1-Apr-2018 to 31-Mar-2019	Outflow	1-Apr-2018 to 31-Mar-2019
Inflow			
490 Current Assets (450)	8504,34,090.84	480 Current Assets (450)	86,05,72,161.91
110 Tax Revenue (110)	1,09,69,536.00	210 Establishment Expenses (210)	3,46,40,533.78
120 Assigned Revenues & Compensations (120)	5,97,42,077.00	220 Administrative Expenses (220)	1,48,65,720.00
130 Rental Income From Municipal Properties (130)	1,04,19,417.00	230 Operations & Maintenance (230)	2,71,98,100.00
140 Fees & User Charges (140)	89,85,233.00	240 Interest & Finance Charges (240)	32,21,91.70
150 Sale & Hire Charges (150)	12,07,176.00	250 Program Expenses (250)	3,34,435.00
160 Revenue Grants, Contribution and Subsidies (160)	1,14,56,959.00	260 Revenue Grants, Contribution and Subsidies (260)	11,46,111.00
170 Income From Investments (170)	16,91,644.00	320 Grants, Contribution for Specific Purposes (320)	40,00,000.00
171 Interest Earned (171)	28,64,050.48	330 Secured Loans (330)	31,411.00
180 Other Income (180)	8,85,746.00	340 Deposits Received (340)	2,65,38,352.00
311 Earmarked Funds (311)	6,19,301.00	350 Other Liabilities (350)	32,70,27,777.00
320 Grants, Contribution for Specific Purposes (320)	25,88,96,194.00	360 Provisions (360)	8,78,428.00
340 Deposits Received (340)	2,01,57,459.00	410 Fixed Assets (410)	21,27,486.00
350 Other Liabilities (350)	3,03,61,205.00	421 Investments Other Funds (421)	13,11,12,265.93
421 Investments Other Funds (421)	12,73,94,854.00	460 Loans, Advances and Deposits (460)	93,89,399.00
431 Sundry Debtors (Receivables) (431)	6,28,46,056.00	999 Expenditure Against Grant Received)	2,72,74,526.00
460 Loans, Advances and Deposits (460)	92,38,017.00		
Total	1,46,62,09,025.32	Total	1,46,62,09,025.32

For, A. R. Kotiyia & Co.,
Chartered Accountants

A. R. KOTIYA
(A. R. Kotiyia)
(M. No. 107721) Partner



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