

Gujarat Municipal Accounting Reform Project - 2005-21

## Annual Accounts

F.Y.2020-21

# BALASINOR NAGARPALIKA

Submitted by:

**Dinesh K. Shah & Co.**  
**CHARTERED ACCOUNTANTS**

9, Arunoday Park, Nr. St. Xavier's College,  
Navrangpura, Ahmedabad -38009.

Phone# +91-79-26308681 Email: dkshah43@hotmail.com

Submitted to:



**Gujarat Municipal Finance Board**

GMARP Project Management & Training Unit

Nigam Vistar, Sector-10/A,

Gandhinagar-382010

Phone No-23250296-23250332- 23250294

Fax :-(079)23250280

E-Mail : [gmfb1@yahoo.co.in](mailto:gmfb1@yahoo.co.in) Web : [www.gmfb.in](http://www.gmfb.in)

**BALASINOR NAGARPALIKA, Balasinor**

Unaudited Income &amp; Expenditure Account

For the year ended March 31,2021

Sr. No.	Major Head Description	Major Code	Schedule	Amount Rs.	Amount Rs.
				2020-21	2019-20
<b>I</b>	<b><u>INCOME</u></b>				
1	Tax Revenue	110	A	2,10,75,224.00	1,87,19,249.00
2	Assigned Revenues & Compansations	120	B	1,02,15,318.00	1,07,26,308.00
3	Rental Income from Municipal Properties	130	C	26,87,947.00	17,02,248.00
4	Fees & User Charges	140	D	44,34,669.00	41,64,044.00
5	Sale & Hire Charges	150	E	97.00	86.00
6	Revenue Grants and Contributions & Subsidies	160	F	1,99,87,630.00	1,38,32,067.00
7	Income from Investment	170	G	-	69,254.00
8	Interast Earned	171	H	49,48,536.00	42,88,190.00
9	Other Income	180	I	15,15,945.00	37,83,637.00
				<b>6,48,65,366.00</b>	<b>5,72,85,083.00</b>
<b>II</b>	<b><u>EXPENDITURE</u></b>				
1	Establishment Expenses	210	J	2,16,47,875.00	2,45,96,624.00
2	Administrative Expenses	220	K	32,76,100.00	18,62,221.00
3	Operating & Maintenance	230	L	3,04,17,319.00	2,82,53,448.00
4	Interest & Finance Charges	240	M	2,07,140.20	24,53,174.70
5	Programme Expenses	250	N	2,92,413.00	4,50,373.00
6	Revenue Grants,Contribution, & Subcidies to Other	260	O	4,69,600.00	5,64,000.00
7	Provision & Write Off	270	P	11,75,448.72	9,81,850.78
8	Miscellaneous Expenses Losses & Refunds	271	Q	-	-
9	Depreciation	272	R	3,10,47,051.04	2,90,09,405.49
10	Prior Period item	280	S	-	-
				<b>8,85,32,946.96</b>	<b>8,81,71,096.97</b>
	Gross Surplus of Income Over Expenses				
	<b>Less :-</b> Transfer to Reserve Funds/Prior Period Exps.	290	T	-	-
	<b>Add :</b> Prior Period Items	280	S	-	-
	<b>Net Surplus Carried Over to Municipal Fund</b>			<b>(2,36,67,580.96)</b>	<b>(3,08,86,013.97)</b>
	<b>Notes to the Accounts</b>		U		

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

For. Dinesh K. Shah &amp; Co.

Chartered Accountants

For, BALASINOR NAGARPALIKA

Lead Manager.

[CA Dinesh K Shah]

Firm Regi. No.- 102602W

Mem.No.- 010477

Date : 25-05-2023

Place : Ahmedabad

Accountant

Place : Balasinor



**SCHEDULE FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT**  
**For the year ended March 31,2021**

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	Amount Rs.
				2020-21	2019-20
<b><u>SCHEDULE : A : Tax Revenue - 110</u></b>					
1	Property Tax	11001	1	80,00,149.00	71,50,859.00
2	Water Tax	11002	2	67,37,800.00	59,73,000.00
3	Sewerage Tax	11003	3	24,20,700.00	19,08,600.00
4	Conservancy (Sanitation) Tax	11004	4	13,46,955.00	13,25,240.00
5	Lighting Tax	11005		-	-
6	Education Tax	11006		-	-
7	Vehicle Tax	11007		-	-
8	Tax on Animals	11008		-	-
9	Electricity	11009	5	15,93,300.00	15,70,400.00
10	Professional Tax	11010	6	9,76,320.00	7,91,150.00
11	Advertisement Tax	11011		-	-
12	Pligrimage Tax	11012		-	-
13	Octroi & Toll	11051		-	-
14	Cess	11052		-	-
15	Others Taxes	11080		-	-
16	Tax Remission & Refund	11090	7	-	-
<b>TOTAL</b>				<b>2,10,75,224.00</b>	<b>1,87,19,249.00</b>
<b><u>SCHEDULE : B : Assigned Revenue &amp; Compansations - 120</u></b>					
1	Tax & Duties Collected by Others	12010	8	-	-
2	Compansations in lieu of Taxes / Duties	12020	9	1,02,15,318.00	1,07,26,308.00
3	Compansations in lieu of Cocessions	12030		-	-
<b>TOTAL</b>				<b>1,02,15,318.00</b>	<b>1,07,26,308.00</b>
<b><u>SCHEDULE : C : Rental Income from Municipal Properties - 130</u></b>					
1	Rent from Civic Amenities	13010	10	26,87,947.00	17,02,248.00
2	Rent from Office Building	13020		-	-
3	Rent from Guest House	13030		-	-
4	Rent from Lease of Land	13040		-	-
5	Other Rent	13080		-	-
6	Rent,Remissions,and Refund	13090		-	-
<b>TOTAL</b>				<b>26,87,947.00</b>	<b>17,02,248.00</b>
<b><u>SCHEDULE :D : Fees &amp; User Charges - 140</u></b>					
1	Empanelment & Registration Charges	14010		-	-
2	Licensing Fees	14011	11	70,200.00	68,250.00
3	Fees for grant of Permit	14012	12	27,43,317.00	23,44,818.00
4	Fees for Certificate / Extract	14013	13	74,069.00	84,210.00
5	Development Charges	14014	14	1,51,455.00	1,83,836.00
6	Regularisation Fees	14015		-	-
7	Penalties & Fines	14020		-	-
8	Other Fees	14040	15	13,95,628.00	14,84,930.00
9	User Charges	14050		-	-
10	Entry Fees	14060		-	-
11	Service / Administrative Charges	14070		-	-
12	Other Charges	14080		-	-
13	Fees Remission and Refund	14090		-	(2,000.00)
<b>TOTAL</b>				<b>44,34,669.00</b>	<b>41,64,044.00</b>
<b><u>SCHEDULE : E : Sale &amp; Hire Charges - 150</u></b>					
1	Sale of Products	15010		-	-

**SCHEDULE FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT**  
**For the year ended March 31,2021**

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	Amount Rs.
				2020-21	2019-20
2	Sale of Forms & Publications	15011	16	97.00	86.00
3	Sale of Store & Scrap	15012		-	-
4	Sale of Others	15030		-	-
5	Hire Charges for Vehicles	15040		-	-
6	Hire Charges on Equipments	15041		-	-
	<b>TOTAL</b>			<b>97.00</b>	<b>86.00</b>
	<b><u>SCHEDULE : F :Revenue Grant ,Contri. &amp;Subcidies -160</u></b>				
1	Revenue Grants	16010	17	1,99,29,630.00	1,37,88,067.00
2	Reimbursement of Expenses	16020		-	-
3	Contribution Towards Scheme	16030	18	58,000.00	44,000.00
	<b>TOTAL</b>			<b>1,99,87,630.00</b>	<b>1,38,32,067.00</b>
	<b><u>SCHEDULE : G : Income From Investment - 170</u></b>				
1	Interest	17010	19	-	69,254.00
2	Dividend	17020		-	-
3	Income from Project taken Up on Comm. Basis	17030		-	-
4	Profit on sale of Investment	17040		-	-
5	Others	17080		-	-
	<b>TOTAL</b>			<b>-</b>	<b>69,254.00</b>
	<b><u>SCHEDULE : H : Interest Earned - 171</u></b>				
1	Interest from Bank Account	17110	20	49,48,536.00	42,88,190.00
2	Interest on Loan and Advances to Employees	17120		-	-
3	Interest on Loan to Others	17130		-	-
4	Other Interest	17180		-	-
	<b>TOTAL</b>			<b>49,48,536.00</b>	<b>42,88,190.00</b>
	<b><u>SCHEDULE : I : Other Income - 180</u></b>				
1	Deposite Forfeited	18010		-	-
2	Lapsed Deposits	18011		-	-
3	Insurance Claims Recovery	18020		-	-
4	Profit on Disposal of Fixed Assets	18030		-	-
5	Recovery from Employees	18040	21	-	-
6	Unclaimed Refund payable/Liabilities written back	18050	22	-	-
7	Excess Provisions written back	18060	23	-	-
8	Miscellaneous Income	18080	24	15,15,945.00	37,83,637.00
	<b>TOTAL</b>			<b>15,15,945.00</b>	<b>37,83,637.00</b>
	<b><u>SCHEDULE : J :Establishment Expenses - 210</u></b>				
1	Salaries,Wages & Bonus	21010	25	2,10,06,632.00	2,04,94,702.00
2	Benefit and Allowances	21020	26	3,65,448.00	3,64,254.00
3	Pension	21030		50,000.00	-
4	Other Terminal & Retirement Benefits	21040	27	2,25,795.00	37,37,668.00
	<b>TOTAL</b>			<b>2,16,47,875.00</b>	<b>2,45,96,624.00</b>
	<b><u>SCHEDULE : K : Administrative Expenses - 220</u></b>				
1	Rent,Rates,Taxes	22010	28	-	-
2	Office Maintanance	22011	29	1,650.00	-
3	Communication Expenses	22012	30	1,16,992.00	37,500.00
4	Books & Periodicals	22020	31	-	-

**SCHEDULE FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT**  
**For the year ended March 31,2021**

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2020-21	2019-20
5	Printing and Stationery	22021	32	1,90,153.00	1,84,092.00
6	Travelling & Conveyance	22030	33	-	-
7	Insurance	22040	34	34,730.00	38,936.00
8	Audit Fees	22050		-	-
9	Legal Expenses	22051	35	-	-
10	Professional and other Fees	22052	36	21,61,259.00	9,75,249.00
11	Council meeting, Honorarium & sitting fees	22053		-	-
12	Advertisement and Publicity	22060	37	2,34,853.00	3,08,557.00
13	Membership & subscription	22061		-	-
14	Others	22080	38	5,36,463.00	3,17,887.00
	<b>TOTAL</b>			<b>32,76,100.00</b>	<b>18,62,221.00</b>
	<b><u>SCHEDULE : L : Operating &amp; Maintenance - 230</u></b>				
1	Power & Fuel	23010	39	95,99,602.00	1,51,56,281.00
2	Bulk Purchase	23020		-	-
3	Consumption of Stores	23030	40	15,24,377.00	20,18,664.00
4	Hire Charges	23040	41	6,40,746.00	-
5	Repairs & Maintenance Infrastructure Assets	23050	42	1,44,67,281.00	58,18,660.00
6	Repairs & Maintenance Civil Amenities	23051	43	56,048.00	89,680.00
7	Repairs & Maintenance Building	23052	44	-	9,98,857.00
8	Repairs & Maintenance Vehicles	23053	45	40,93,845.00	39,16,816.00
9	Repairs & Maintenance Others	23059	46	35,420.00	2,53,490.00
10	Other Operating & Maintenance expenses	23080	47	-	1,000.00
	<b>TOTAL</b>			<b>3,04,17,319.00</b>	<b>2,82,53,448.00</b>
	<b><u>SCHEDULE : M : Interest &amp; Finance Charges - 240</u></b>				
1	Interest on Loan from Central Government	24010	48	-	24,06,188.00
2	Interest on Loan from State Government	24020		-	-
3	Interest on Loan from Government Bodies & Association	24030	49	-	44,829.00
4	Interest on Loan from international Agencies	24040		-	-
5	Interest on Loan from Bank & Other financial Institutions	24050		-	-
6	Other Interest	24060		-	-
7	Bank Charges	24070	50	704.20	2,157.70
8	Other Finance Expenses	24080	50	2,06,436.00	-
	<b>TOTAL</b>			<b>2,07,140.20</b>	<b>24,53,174.70</b>
	<b><u>SCHEDULE : N : Programme Expenses - 250</u></b>				
1	Election Expenses	25010	51	-	59,140.00
2	Own Programme	25020	52	78,219.00	3,91,233.00
3	Share In Programme of Others	25030	53	2,14,194.00	-
	<b>TOTAL</b>			<b>2,92,413.00</b>	<b>4,50,373.00</b>
	<b><u>SCHEDULE : O : Rev.Grant,Contri. Subsidies - 260</u></b>				
1	Grants	26010	54	4,69,600.00	5,64,000.00
2	Contributions	26020		-	-
3	Subsidies	26030		-	-
	<b>TOTAL</b>			<b>4,69,600.00</b>	<b>5,64,000.00</b>
	<b><u>SCHEDULE : P : Provision &amp; Write Off - 270</u></b>				

**SCHEDULE FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT**  
**For the year ended March 31,2021**

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	Amount Rs.
				2020-21	2019-20
1	Provision for Doubtful Receivables	27010	55	11,75,448.72	9,81,850.78
2	Provision for Other Assets	27020		-	-
3	Revenues written off	27030		-	-
4	Assets Written Off	27040		-	-
5	Miscllaneous Expenses Written Off	27050		-	-
	<b>TOTAL</b>			<b>11,75,448.72</b>	<b>9,81,850.78</b>
	<b><u>SCHEDULE : Q : Misc.Expenses - 271</u></b>				
1	Loss on Disposal of Assets	27110		-	-
2	Loss on Disposal of Inveatments	27120		-	-
3	Decline in Value of Investments	27130		-	-
	<b>TOTAL</b>			-	-
	<b><u>SCHEDULE : R : Depreciacion - 272</u></b>				
1	Building	27220	56	28,33,283.51	22,96,096.75
2	Roads & Bridges	27230	57	1,67,51,446.96	1,59,61,247.45
3	Sewerage & Drainage	27231	58	12,89,984.47	12,97,575.52
4	WaterWays	27232	59	62,69,814.59	56,52,115.50
5	Public Lighting	27233	60	20,33,811.43	16,37,000.37
6	Plant & Machinery	27240	61	5,25,510.09	6,18,247.16
7	Vehicles	27250	62	4,71,953.50	5,55,239.41
8	Office & Other Equipments	27260	63	3,28,217.91	3,34,982.14
9	Computers	27261	64	-	53,536.10
10	Other Equipments	27262	-	-	-
11	Furniture,Fixture,Fittings and Electrical Appliances	27270	65	1,83,021.88	2,03,357.65
12	Other Fixes Assets	27280	66	3,60,006.70	4,00,007.44
	<b>TOTAL</b>			<b>3,10,47,051.04</b>	<b>2,90,09,405.49</b>
	<b><u>SCHEDULE : S : Prior Period Items - 280</u></b>				
1	Taxes	28010		-	-
2	Other Revenues	28020		-	-
3	Recovery of revenues written off	28030		-	-
4	Other Income	28040		-	-
5	Refund of Taxes	28050	67	-	-
6	Refund of Other - Revenues	28060		-	-
7	Other Expenses	28080	-	-	-
	<b>TOTAL</b>			-	-
	<b><u>SCHEDULE : T : Transfer to Reserve Funds -290</u></b>				
1	Special Funds	29010		-	-
2	Sinking Funds	29020		-	-
3	Trust Funds	29030		-	-
4	Reserves	29040		-	-
5	Municipal General Fund	29050		-	-
6	Income & Expenditure A/c	29099		-	-
	<b>TOTAL</b>			-	-

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

**For. Dinesh K. Shah & Co.**  
**Chartered Accountants**

**For, BALASINOR NAGARPALIKA**

SCHEDULE FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT  
For the year ended March 31,2021

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	Amount Rs.
				2020:21	2019:20


Lead Manager.  
[CA Dinesh K Shah]  
Firm Regl. No.- 102602W  
Mem.No.- 010477  
Date: 25-05-2023  
Place : Ahmedabad



Accountant

Place : Balasinor

  
/ એકાઉન્ટન્ટ  
નગરપાલિકા બાલાસિનોર

  
/ ચીફ ઓફિસર  
નગરપાલિકા બાલાસિનોર

**GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE ACCOUNT  
AS ON 31 MARCH, 2021**

Sr. No.	Detail Head Description	Account Code	Amount Rs.	Amount Rs.
			2020-21	2019-20
<b><u>GROUPING : 1 : PROPERTY TAX - 11001</u></b>				
1	Property tax Residential	1100101	80,00,149.00	71,50,859.00
	<b>TOTAL</b>		<b>80,00,149.00</b>	<b>71,50,859.00</b>
<b><u>GROUPING : 2 : WATER TAX - 11002</u></b>				
1	Water Tax General	1100201	6,05,300.00	7,29,200.00
2	Special Water Tax	1100203	61,32,500.00	52,43,800.00
	<b>TOTAL</b>		<b>67,37,800.00</b>	<b>59,73,000.00</b>
<b><u>GROUPING : 3 : Sewerage Tax 11003</u></b>				
1	Sewerage Tax	1100301	24,20,700.00	19,08,600.00
	<b>TOTAL</b>		<b>24,20,700.00</b>	<b>19,08,600.00</b>
<b><u>GROUPING : 4 : Conservancy (Sanitation) Tax 11004</u></b>				
1	General Cleaning Tax	1100401	4,01,575.00	3,95,900.00
2	Special Cleaning Tax	1100402	9,45,380.00	9,29,340.00
	<b>TOTAL</b>		<b>13,46,955.00</b>	<b>13,25,240.00</b>
<b><u>GROUPING : 5 : Electricity Tax 11009</u></b>				
1	Electricity Tax	1100901	15,93,300.00	15,70,400.00
	<b>TOTAL</b>		<b>15,93,300.00</b>	<b>15,70,400.00</b>
<b><u>GROUPING : 6 : Professional Tax - 11010</u></b>				
1	Professional Tax	1101001	9,76,320.00	7,91,150.00
	<b>TOTAL</b>		<b>9,76,320.00</b>	<b>7,91,150.00</b>
<b><u>GROUPING : 7 : Tax Remission and Refund</u></b>				
1	Tax Remission and Refund Professional Tax	1109017	-	-
	<b>TOTAL</b>		-	-
<b><u>GROUPING : 8 : Taxes Duties collected by other Taxes/Duties-12010</u></b>				
1	Entertainment Tax	1201001	-	-
	<b>TOTAL</b>		-	-
<b><u>GROUPING : 9 : Compensation in Lieu of Taxes/Duties-12020</u></b>				
1	Compensation in Lieu of Octroi	1202001	1,02,15,318.00	1,07,26,308.00
	<b>TOTAL</b>		<b>1,02,15,318.00</b>	<b>1,07,26,308.00</b>
<b><u>GROUPING :10 : Rent from Civic Amenities-13010</u></b>				
1	Rent-Shopping Complexes	1301002	21,49,887.00	15,70,728.00
2	Rent-Mobile Tower	1301013	5,38,060.00	1,31,520.00
	<b>TOTAL</b>		<b>26,87,947.00</b>	<b>17,02,248.00</b>
<b><u>GROUPING : 11 : Licensing Fees-14011</u></b>				

Sr. No.	Detail Head Description	Account Code	Amount Rs.	Amount Rs.
			2020-21	2019-20
1	Fees-Shops & Establishment License	1401101	70,200.00	68,250.00
	<b>TOTAL</b>		<b>70,200.00</b>	<b>68,250.00</b>
	<b><u>GROUPING : 12 : Fees for Grant of permit-14012</u></b>			
1	Fees-Plan Sanction / Scrutiny	1401201	27,43,317.00	23,44,818.00
	<b>TOTAL</b>		<b>27,43,317.00</b>	<b>23,44,818.00</b>
	<b><u>GROUPING : 13 : Fees for Certificate or Extract-14013</u></b>			
1	Fees-RTI Copy	1401301	209.00	-
2	Fees-Birth & Death Certificate	1401302	-	-
3	Fees-Merriage Regi. Certificate	1401304	4,620.00	3,910.00
4	Fees Other Copy & Certificate	1401306	69,240.00	80,300.00
	<b>TOTAL</b>		<b>74,069.00</b>	<b>84,210.00</b>
	<b><u>GROUPING : 14 : Development Charges-14014</u></b>			
1	Fees-Tender Fees	1401452	1,51,455.00	1,83,836.00
	<b>TOTAL</b>		<b>1,51,455.00</b>	<b>1,83,836.00</b>
	<b><u>GROUPING : 15 : Other Fees-14040</u></b>			
1	Fees-Property Transfer	1404001	12,70,128.00	14,38,195.00
2	Fees-Water New Connection	1404002	57,500.00	21,500.00
3	Fees-Drainage New Connection	1404004	68,000.00	24,785.00
4	Fees- Others	1404016	-	450.00
	<b>TOTAL</b>		<b>13,95,628.00</b>	<b>14,84,930.00</b>
	<b><u>GROUPING : 16 : Sale of Forms &amp; Publications-15011</u></b>			
1	Sales of - Water Connection Forms	1501102	58.00	43.00
2	Sale of - Other Forms	1501107	6.00	43.00
3	Sale of Gutter connection form fees	1501151	33.00	-
	<b>TOTAL</b>		<b>97.00</b>	<b>86.00</b>
	<b><u>GROUPING : 17 : Revenue Grant-16010</u></b>			
1	Revenue Grant- Urban profile	1601003	-	-
2	Revenue Grant - Census	1601007	-	-
3	Revenue Grant- 14th Finance	1601013	-	-
4	Revenue Grant- Land Revenue	1601009	-	2,23,414.00
5	Revenue Grant- Road Repairing Grant	1601015	47,805.00	-
6	Revenue Grant SJSRY Salary & Allowances	1601021	-	-
7	Revenue Grant Safai Vera Protsahak Grant	1601024	-	4,85,985.00
8	Revenue Grant- 13FC	1601025	-	-
9	Jila Aayojan Mandal Grant	1601031	5,46,260.00	6,07,808.00
10	janm maran revenue	1601032	-	8,331.00
11	Revenue Grant -D. A. Grant	1601051	31,85,730.00	40,11,660.00
12	Revenue Grant - Nirmal Gujarat	1601053	4,69,600.00	4,44,000.00
13	Revenue Grant-MLA Grant	1601056	-	1,93,011.00
14	Revenue Grant- SJMMSVY	1601057	1,96,507.00	-
15	Revenue Grant - Swarnim Gujarat Grant	1601059	-	-
16	Revenue Grant-Election	1601065	-	59,140.00
17	Revenue Grant-Road Repair	1601071	-	1,54,480.00
18	Revenue Grant - Mission Mangalam Grant	1601072	-	-

Sr. No.	Detail Head Description	Account Code	Amount Rs.	Amount Rs.
			2020-21	2019-20
19	Revenue Grant- 14th FC	1601075	97,23,594.00	61,04,595.00
20	Revenue Grant- Swachhta Abhiyan	1601079	45,97,008.00	8,04,710.00
21	Revenue Grant- Population Grant	1601080	-	-
22	Affordable Housing Revenue Grant	1601081	2,18,864.00	3,00,000.00
23	I E C Grant	1601082	-	2,25,183.00
24	Revenue Grant- Revenun Grant	1601083	-	-
25	Sjmmsvy Revenue Grant	1601084	-	-
27	Revenue Grant- Urban Livelihood Mission Grant	1601086	41,228.00	1,65,750.00
28	Revenue Grant- Vasti Ganatri	1601087	2,14,194.00	-
29	Revenue Grant- Covid 19	1601088	6,88,840.00	-
	<b>TOTAL</b>		<b>1,99,29,630.00</b>	<b>1,37,88,067.00</b>
	<b><u>GROUPING : 18 : Contribution Towards Schemes-16030</u></b>			
1	Donations-Towards Specific Schemes	1603001	58,000.00	44,000.00
	<b>TOTAL</b>		<b>58,000.00</b>	<b>44,000.00</b>
	<b><u>GROUPING : 19 : Interest-17010</u></b>			
1	Interest-On Fixed Deposits with Banks	1701001	-	69,254.00
	<b>TOTAL</b>		<b>-</b>	<b>69,254.00</b>
	<b><u>GROUPING : 20 : Interest From Bank Accounts-17110</u></b>			
1	Interest on Bank Saving Accounts	1711001	49,48,536.00	42,88,190.00
	<b>TOTAL</b>		<b>49,48,536.00</b>	<b>42,88,190.00</b>
	<b><u>GROUPING : 21 : Recovery From Employees- 18040</u></b>			
1	Recovery for excess Salary Paid	1804001	-	-
	<b>TOTAL</b>		<b>-</b>	<b>-</b>
	<b><u>GROUPING : 22 : Unclaimed Refunds Payble /Liabilities Written off- 18050</u></b>			
1	Recovery for excess Salary Paid	1805001	-	-
	<b>TOTAL</b>		<b>-</b>	<b>-</b>
	<b><u>GROUPING : 23 : Excess Provision written back-18060</u></b>			
1	<u>Excess Provision Written Back - Other</u>			
	Taxes Receivables	1806002	-	-
2	Excess Provision Written back-Spe cleaning Tax	1806007	-	-
3	Excess Provision Written back	1806029	-	-
	<b>TOTAL</b>		<b>-</b>	<b>-</b>
	<b><u>GROUPING : 24 : Miscellaneous Income-18080</u></b>			
1	Misc. Income -Excess Revenue Exp Reco	1808001	1,000.00	-
1	Other Income	1808004	13,51,945.00	32,74,843.00
3	Prior Period Income _ others	1808051	-	1,000.00
2	Vikas Falo	1808058	1,63,000.00	5,07,794.00
	<b>TOTAL</b>		<b>15,15,945.00</b>	<b>37,83,637.00</b>
	<b><u>GROUPING : 25 : Salaries,Wages and Bonus-21010</u></b>			
1	Basic Pay	2101001	29,94,480.00	31,57,974.00

Sr. No.	Detail Head Description	Account Code	Amount Rs.	Amount Rs.
			2020-21	2019-20
2	Dearness Allowance	2101002	49,10,964.00	47,37,468.00
3	Wages	2101003	1,19,27,938.00	94,91,435.00
4	wages to Contractual sweeper/labor	2101004	-	-
5	Adhoc Salary	2101011	11,73,250.00	27,25,176.00
6	Salary Difference	2101012	-	3,82,649.00
	<b>TOTAL</b>		<b>2,10,06,632.00</b>	<b>2,04,94,702.00</b>
	<b><u>GROUPING : 26 : Benefits and Allowances-21020</u></b>			
1	Allowances - House Rent	2102001	2,99,448.00	2,97,904.00
2	Allowances - Medical	2102005	30,000.00	30,200.00
3	Allowances - Project Allowance	2102013	-	-
4	Allowances - Other	2102020	36,000.00	36,150.00
	<b>TOTAL</b>		<b>3,65,448.00</b>	<b>3,64,254.00</b>
	<b><u>GROUPING : 27 : Pension -21030</u></b>			
1	Pension	2103001	50,000.00	-
	<b>TOTAL</b>		<b>50,000.00</b>	<b>-</b>
	<b><u>GROUPING : 27 : Other Terminal Retirement Benefits-21040</u></b>			
1	Leave encashment	2104001	2,25,795.00	4,06,543.00
2	E.P.F.Contribution	2104004	-	33,31,125.00
	<b>TOTAL</b>		<b>2,25,795.00</b>	<b>37,37,668.00</b>
	<b><u>GROUPING : 28 : Rent, Rates and Taxes-22010</u></b>			
1	Rent Exp.-office equipmet	2201003	-	-
2	Rent Exp.-Vehicles	2201005	-	-
	<b>TOTAL</b>		<b>-</b>	<b>-</b>
	<b><u>GROUPING : 29 : Office Maintainence-22011</u></b>			
1	Electricity expense	2201101	1,650.00	-
2	Drinking Water exp	2201102	-	-
3	Cleaning item expense	2201103	-	-
4	Crokery, Water pots, Glass exp	2201107	-	-
5	cleaning Wages Exp	2201104	-	-
	<b>TOTAL</b>		<b>1,650.00</b>	<b>-</b>
	<b><u>GROUPING : 30 : Communication Expenses-22012</u></b>			
1	Telephone Landline	2201201	36,696.00	-
2	Telephone Mobile Expneses	2201202	-	-
3	Internet Subscription	2201205	15,000.00	27,000.00
4	Postage / Courier / Telegram	2201206	5,000.00	10,500.00
5	other Expenses	2201208	60,296.00	-
	<b>TOTAL</b>		<b>1,16,992.00</b>	<b>37,500.00</b>
	<b><u>GROUPING : 31 : Books &amp; Periodicals-22020</u></b>			
1	Other Expense	2202006	-	-
	<b>TOTAL</b>		<b>-</b>	<b>-</b>
	<b><u>GROUPING : 32 : Priting &amp; Stationery-22021</u></b>			
1	Stationery & Printing	2202101	80,108.00	1,10,405.00

Sr. No.	Detail Head Description	Account Code	Amount Rs.	Amount Rs.
			2020-21	2019-20
2	Xerox Expense	2202103	95,175.00	73,687.00
3	Computer Consumables	2202102	14,870.00	-
	<b>TOTAL</b>		<b>1,90,153.00</b>	<b>1,84,092.00</b>
	<b><u>GROUPING : 33 : Traveling &amp; Conveyance-22030</u></b>			
1	Staff Traveling Expenses	2203001	-	-
	<b>TOTAL</b>		<b>-</b>	<b>-</b>
	<b><u>GROUPING : 34 : Insurance-22040</u></b>			
1	Vehicle Insurance Premium	2204004	34,730.00	38,936.00
	<b>TOTAL</b>		<b>34,730.00</b>	<b>38,936.00</b>
	<b><u>GROUPING : 35 : Legal Expe: 22051</u></b>			
1	Revenue stamps	2205103	-	-
	<b>TOTAL</b>		<b>-</b>	<b>-</b>
	<b><u>GROUPING : 36 : Professional and Other Fees-22052</u></b>			
	<u>Engineer fees</u>	2205202	540.00	91,658.00
1	Technical Consultant's Fees	2205203	18,24,821.00	5,98,053.00
2	Advocate Fee	2205205	60,000.00	63,000.00
3	Tax Consultants Fees	2205206	2,60,831.00	40,000.00
4	Out Sourced Jobs Work Fess	2205208	9,567.00	8,331.00
5	Inspection fee	2205209	-	-
6	Other Professional Fees	2205210	5,500.00	1,74,207.00
	<b>TOTAL</b>		<b>21,61,259.00</b>	<b>9,75,249.00</b>
	<b><u>GROUPING : 37 : Advertisement and Publicity-22060</u></b>			
1	Advertisement -Print Media	2206001	1,02,173.00	2,12,017.00
2	Advertisement - Electronic Media	2206002	-	-
3	Advertisement - Banner/Hoarding	2206003	76,680.00	93,640.00
4	Advertisement - Festival Celebration	2206004	-	-
5	Advertisement - Photography & Videography Exp	2206007	-	-
6	Asvertisement- Others	2206008	56,000.00	2,900.00
	<b>TOTAL</b>		<b>2,34,853.00</b>	<b>3,08,557.00</b>
	<b><u>GROUPING : 38 : Others-22080</u></b>			
1	Maps & Zone fees	2208001	-	-
2	Testing & Inspection	2208005	3,80,013.00	600.00
3	Software Expense	2208006	1,21,850.00	1,72,102.00
4	Office General Expenses	2208008	32,600.00	1,31,685.00
5	Awards & Prizes	2208011	-	-
6	Miscellaneous Expenses	2208012	2,000.00	13,500.00
	<b>TOTAL</b>		<b>5,36,463.00</b>	<b>3,17,887.00</b>
	<b><u>GROUPING : 39: Power &amp; Fuel-23010</u></b>			
1	Electricity Water supply Dept.	2301001	60,97,120.00	1,23,89,082.00
2	Electricity Street Light	2301002	34,42,832.00	12,99,054.00
3	Electricity Workshop	2301003	-	45,563.00
4	Electricity Drainage	2301004	-	10,52,389.00

Sr. No.	Detail Head Description	Account Code	Amount Rs.	Amount Rs.
			2020-21	2019-20
5	Electricity Office	2301005	59,650.00	93,163.00
6	Electricity Others	2301006	-	2,77,030.00
	<b>TOTAL</b>		<b>95,99,602.00</b>	<b>1,51,56,281.00</b>
<b><u>GROUPING : 40 : Consumption of Stores-23030</u></b>				
1	Stores-Solid Waste/Sanitary	2303001	68,875.00	7,35,112.00
2	Stores-Lighting Materials	2303002	22,500.00	72,260.00
3	Stores-Fire Brigade Materials	2303003	15,576.00	-
4	Stores-Pesticides, Fertilizer & Chemicals	2303004	3,92,581.00	9,38,400.00
5	Stores-Water Purifying Chemicals	2303005	2,40,000.00	-
6	Stores-Medicines & Medical Consumables	2303006	6,93,040.00	-
6	Stores-Plumbing Materials	2303007	61,271.00	9,468.00
7	Stores-Drainage Stores	2303008	-	-
8	Stores- Tools & Tackles	2303009	6,152.00	-
9	Store-others	2303010	24,382.00	2,63,424.00
	<b>TOTAL</b>		<b>15,24,377.00</b>	<b>20,18,664.00</b>
<b><u>GROUPING : 41 : Hire Charges-23040</u></b>				
1	Hire charges Exp - Tractors/Commercial Vehicles	2304003	-	-
2	Hire charges Exp - Other Equipment	2304004	-	-
3	Hore charges Exp - Machinery	2304001	6,40,746.00	-
	<b>TOTAL</b>		<b>6,40,746.00</b>	<b>-</b>
<b><u>GROUPING : 42 : Repairs &amp; Maintenance-23050</u></b>				
1	R & M -Roads and Bridges	2305001	1,34,911.00	3,40,148.00
2	R&M-Pavement /Road Dividers	2305002	-	-
3	R & M -Water Resources	2305003	2,23,812.00	-
4	R & M-Water Supply system	2305004	17,72,441.00	15,39,948.00
5	R & M- Sewerage & Drainage System	2305005	68,04,816.00	37,15,601.00
6	R & M- Storm Water Drains	2305006	4,75,996.00	7,320.00
7	R & M- Street Lighting	2305007	4,20,810.00	-
8	R&M-Solid waste Management Infrastructure	2305010	38,85,454.00	1,500.00
9	R & M- Machinery and Equipment	2305011	1,32,100.00	1,90,843.00
10	R & M- Others	2305012	6,16,941.00	23,300.00
	<b>TOTAL</b>		<b>1,44,67,281.00</b>	<b>58,18,660.00</b>
<b><u>GROUPING : 43 : Repairs &amp; Maintenance Civic Amenities-23051</u></b>				
1	R & M -Crematorium	2305115	56,048.00	89,680.00
	<b>TOTAL</b>		<b>56,048.00</b>	<b>89,680.00</b>
<b><u>GROUPING : 44 : Repairs &amp; Maintenance Buildings-23052</u></b>				
1	R & M Office Buildings	2305201	-	-
2	R & M Workshops / Water Works	2305203	-	3,74,771.00
3	R & M Community Hall	2305206	-	1,93,011.00
4	R & M other Buildings	2305209	-	4,31,075.00
	<b>TOTAL</b>		<b>-</b>	<b>9,98,857.00</b>
<b><u>GROUPING : 45 : Repairs &amp; Maintenance Vehicles-23053</u></b>				
1	R & M -Tractors Maintenance	2305301	1,31,390.00	20,135.00

Sr. No.	Detail Head Description	Account Code	Amount Rs.	
			2020-21	2019-20
2	R & M -Water Tankers Maintenance	2305302	1,120.00	-
2	R & M - Solid Waste Vehicle Maintenance	2305303	10,03,242.00	1,70,290.00
3	R &M-Car Maintainance	2305304	75,148.00	79,063.00
4	R & M -Ambulance & Dead Body Van Maitenance	2305306	-	18,603.00
5	R & M Other Vehicle Maintenance	2305309	48,606.00	2,91,635.00
6	R & M Diesel	2305310	27,97,439.00	33,37,090.00
7	R & M Cycle	2305350	-	-
8	Jeep Maintenance	2305305	36,900.00	-
	<b>TOTAL</b>		<b>40,93,845.00</b>	<b>39,16,816.00</b>
<b><u>GROUPING : 46 : Repairs &amp; Maintenance Others-23059</u></b>				
1	R & M - Furniture & Fixture	2305901	-	1,38,000.00
2	R & M Air/ Water Coolers	2305903	3,700.00	-
3	R & M - Computers Reparis Expenses	2305904	23,820.00	1,15,490.00
4	R & M -Electrical Appliances	2305908	7,900.00	-
4	R & M -A.C. Plant	2305902	-	-
	<b>TOTAL</b>		<b>35,420.00</b>	<b>2,53,490.00</b>
<b><u>GROUPING : 47 : other Operating &amp; Maintainence Exp-23080</u></b>				
1	R&M-Other -Tools and Tackles	2308001	-	1,000.00
1	<b>TOTAL</b>		-	<b>1,000.00</b>
<b><u>GROUPING : 48 : Interest on Loan From Central Government-24010</u></b>				
1	Interest Expense- NSDP Loan	2401002	-	15,01,898.00
2	Interest Expense vnvvy loan	2401001	-	9,04,290.00
	<b>TOTAL</b>		-	<b>24,06,188.00</b>
<b><u>GROUPING :49 : Interest on Loan From Government Bodies &amp; Association 24030</u></b>				
1	Interest on VNVY Loan	2403003	-	-
2	Interest on Shri Nidhi Loan	2403051	-	44,829.00
	<b>TOTAL</b>		-	<b>44,829.00</b>
<b><u>GROUPING : 50 : Bank Charges -24070</u></b>				
1	Bank Charges	2407001	704.20	2,157.70
	<b>TOTAL</b>		<b>704.20</b>	<b>2,157.70</b>
<b><u>GROUPING : 50 : Bank Charges -24080</u></b>				
1	Discount On Early Payment- Of Property Tax	2408001	2,06,436.00	-
	<b>TOTAL</b>		<b>2,06,436.00</b>	-
<b><u>GROUPING : 51 : Election Expenses-25010</u></b>				
1	Election Expense	2501001	-	59,140.00
	<b>TOTAL</b>		-	<b>59,140.00</b>
<b><u>GROUPING : 52 : Own Program-25020</u></b>				
1	Cultural & Festival Celebration	2502004	23,616.00	46,938.00
2	Educational Program	2502003	600.00	-
2	Other Program	2502006	54,003.00	3,44,295.00

Sr. No.	Detail Head Description	Account Code	Amount Rs.	Amount Rs.
			2020-21	2019-20
3	Environmental Awareness & Improvement	2502002	-	-
	<b>TOTAL</b>		<b>78,219.00</b>	<b>3,91,233.00</b>
	<b><u>GROUPING : 53 : Share in Program of Others -25030</u></b>			
1	Urban poor Wekfare Programme	2503004	-	-
2	Population Counting	2503005	2,14,194.00	-
	<b>TOTAL</b>		<b>2,14,194.00</b>	<b>-</b>
	<b><u>GROUPING : 54 : Grants-26010</u></b>			
1	Nirmal Gujarat Shauchalaya	2601051	4,69,600.00	4,44,000.00
2	Urban Livelyhood Mission	2601052	-	1,20,000.00
3	Swachhata Abhiyan Grant exp	2601053	-	-
	<b>TOTAL</b>		<b>4,69,600.00</b>	<b>5,64,000.00</b>
	<b><u>GROUPING : 55 : Provisions for Doubtful Receivables-27010</u></b>			
1	Provision for- Property Taxes	2701001	1,64,360.50	3,61,634.50
2	Provision For - Other Taxes	2701002	10,11,088.22	6,20,216.28
	<b>TOTAL</b>		<b>11,75,448.72</b>	<b>9,81,850.78</b>
	<b><u>GROUPING : 56 : Buildings-27220</u></b>			
1	Depreciation-Buildings	2722001	28,33,283.51	22,96,096.75
	<b>TOTAL</b>		<b>28,33,283.51</b>	<b>22,96,096.75</b>
	<b><u>GROUPING : 57 : Roads &amp; Bridges-27230</u></b>			
1	Depreciation-Road & Bridges	2723001	1,67,51,446.96	1,59,61,247.45
	<b>TOTAL</b>		<b>1,67,51,446.96</b>	<b>1,59,61,247.45</b>
	<b><u>GROUPING : 58 : Sewerage and Drainage -27231</u></b>			
1	Depreciation-Sewerage and Drainage	2723101	12,89,984.47	12,97,575.52
	<b>TOTAL</b>		<b>12,89,984.47</b>	<b>12,97,575.52</b>
	<b><u>GROUPING : 59 : Waterways-27232</u></b>			
1	Depreciation-Waterways	2723201	62,69,814.59	56,52,115.50
	<b>TOTAL</b>		<b>62,69,814.59</b>	<b>56,52,115.50</b>
	<b><u>GROUPING : 60 : Public Lighting-27233</u></b>			
1	Depreciation-Public Lighting	2723301	20,33,811.43	16,37,000.37
	<b>TOTAL</b>		<b>20,33,811.43</b>	<b>16,37,000.37</b>
	<b><u>GROUPING : 61 : Plant &amp; Machinery-27240</u></b>			
1	Depreciation on Plant & Machinery	2724001	5,25,510.09	6,18,247.16
	<b>TOTAL</b>		<b>5,25,510.09</b>	<b>6,18,247.16</b>
	<b><u>GROUPING : 62 : Vehicles-27250</u></b>			
1	Depreciation-Vehicles	2725001	4,71,953.50	5,55,239.41
	<b>TOTAL</b>		<b>4,71,953.50</b>	<b>5,55,239.41</b>
	<b><u>GROUPING : 63 : Office &amp; Other Equipment-27260</u></b>			
1	Depreciation - Office & Other Equipment	2726001	3,28,217.91	3,34,982.14

SFS No.	Detail Head Description	Account Code	Amount Rs.	
			2020/21	2019/20
	TOTAL		3,28,217.91	3,34,982.14
1	<b>GROUPING : 64 : Computers-27261</b> Depreciation-Computers	2726101	-	53,536.10
	TOTAL		-	53,536.10
1	<b>GROUPING : 65 : Furniture, Fixtures, Fittings and Electrical Appliances -27270</b> Depreciation-Furniture, Fixtures, Fittings and Electrical Ap	2727001	1,83,021.88	2,03,357.65
	TOTAL		1,83,021.88	2,03,357.65
1	<b>GROUPING : 66 : Other Fixed Assets-27280</b> Depreciation-Other Fixed Assets	2728001	3,60,006.70	4,00,007.44
	TOTAL		3,60,006.70	4,00,007.44
1	<b>GROUPING : 67 : Other Expenses-28050</b> Prior Period Expenses - Other Expenses	2805001	-	-
	TOTAL		-	-

For, Dinesh K. Shah & Co.  
Chartered Accountants

For, BALASINOR NAGARPALIKA

Lead Manager,  
[CA Dinesh K Shah]  
Firm Regl. No.- 10260  
Mem.No.- 010477  
Date : 25-05-2023  
Place : Ahmedabad



Accountant

Place : Balasinor

*[Signature]*  
એકાઉન્ટન્ટ  
નગરપાલિકા બાલાસિનોર

*[Signature]*  
ચીફ ઓફિસર  
નગરપાલિકા બાલાસિનોર

**BALASINOR NAGARPALIKA, Balasinor**  
Unaudited Balance sheet as at March 31, 2021

Sr. No.	Major Head Description	Major Code	Sch.	Amount Rs.	
				2020-21	2019-20
<b>I</b>	<b>LIABILITIES</b>				
<b>1</b>	<b>Reserve &amp; Surplus :</b>				
(I)	Municipal (General) Fund	310	A	(34,81,34,717.03)	(32,44,67,136.07)
(II)	Earmarked Funds	311	B	25,01,737.50	25,01,737.50
(III)	Reserves	312	C	49,92,57,460.36	44,91,44,119.36
	<b>Total of Reseve and Surplus</b>			<b>15,36,24,480.83</b>	<b>12,71,78,720.79</b>
<b>2</b>	<b>Grant, Contributions for Specific Purposes :</b>				
(I)	Grant, Contribution for Specific purposes	320	D	14,17,12,919.23	15,41,35,979.23
	<b>Total of Grant, Capital Contribution</b>			<b>14,17,12,919.23</b>	<b>15,41,35,979.23</b>
<b>3</b>	<b>Loans (Liabilities) :</b>				
(i)	Secured Loans	330	E	-	-
(ii)	Unsecured loans	331	F	2,67,76,813.44	2,69,51,094.44
	<b>Total of Loans (Liabilities)</b>			<b>2,67,76,813.44</b>	<b>2,69,51,094.44</b>
<b>4</b>	<b>Current Liabilities &amp; Provision :</b>				
(i)	Deposit Received	340	G	1,08,97,463.28	99,13,372.28
(ii)	Deposits Works	341	H	-	-
(iii)	Other Liabilities	350	I	14,48,48,487.36	14,62,00,357.36
(iv)	Provisions	360	J	78,58,500.00	87,64,500.00
	<b>Total of Current Liabilities &amp; Provision</b>			<b>16,36,04,450.64</b>	<b>16,48,78,229.64</b>
	<b>TOTAL LIABILITIES (Total of 1 to 4)</b>			<b>48,57,18,664.14</b>	<b>47,31,44,024.10</b>
<b>II</b>	<b>ASSETS</b>				
<b>1</b>	<b>Fixed Assets :</b>				
(i)	Fixed Assets	410	K	54,28,44,667.40	49,27,31,326.40
(ii)	Less : Accumulated Depreciation	411	K-1	(25,11,09,579.25)	(22,00,62,528.37)
(iii)	Capital work-in-progress	412	L	-	-
	<b>Total Of Fixed Assets</b>			<b>29,17,35,088.15</b>	<b>27,26,68,798.03</b>
<b>2</b>	<b>Investment :</b>				
(i)	Investments in General Fund	420	M	32,94,466.00	32,94,466.00
(ii)	Investments in Other Fund	421	M-1	-	-
	<b>Total Of Investments</b>			<b>32,94,466.00</b>	<b>32,94,466.00</b>
<b>3</b>	<b>Current Assets, Loan &amp; Advances :</b>				
(i)	Stock - in - Hand	430	N	-	-
(ii)	Sundry Debtors(Receivables)	431	O	5,34,93,979.00	4,87,92,183.00
(iii)	<b>Less:Accumulated provisions against Debtors</b>	432	O-1	(1,33,73,494.50)	(1,21,98,045.78)
(iv)	Pre-paid Expenses	440	P	-	-

**BALASINOR NAGARPALIKA, Balasinor**  
Unaudited Balance sheet as at March 31, 2021

Sr. No.	Major Head Description	Major Code	Sch.	Amount Rs.	
				2020-21	2019-20
(v)	Cash & Bank Balances	450	Q		
(vi)	Loans, Advances & Deposits	460	R	14,25,09,867.15	15,28,44,205.35
(vii)	Accumulated Provisions against Loans, Advances and Deposits			80,58,750.50	77,42,17.50
(viii)	Other Assets	461	R-1	-	-
(ix)	Miscellaneous Expenditure to be written off	470	S	-	-
	<b>Total of Current Assets, Loan &amp; Advances</b>	480	T	-	-
	<b>TOTAL ASSETS (Total of 1 to 3)</b>			<b>19,06,89,110.15</b>	<b>19,71,80,760.07</b>
	Notes to the Accounts and accounting Policies		U	<b>48,57,18,664.30</b>	<b>47,31,44,024.10</b>

For, Dinesh K. Shah & Co.  
Chartered Accountants

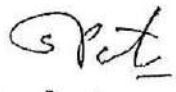



Lead Manager.  
[CA Dinesh K Shah]  
Firm Regl. No.- 102602W  
Mem.No.- 010477  
Date : 25-05-2023  
Place : Ahmedabad

For, BALASINOR NAGARPALIKA

Accountant

Place : Balasinor

  
 એકાઉન્ટન્ટ  
 નગરપાલિકા બાલાસિનોર

  
 ચીફ ઓફિસર  
 નગરપાલિકા બાલાસિનોર

**SCHEDULE FORMING PART OF AND ANNEXED TO BALANCE SHEET  
AS AT MARCH 31, 2021**

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2020-21	2019-20
<b><u>SCHEDULE - A : MUNICIPAL FUNDS - 310</u></b>					
1	Municipal Fund	31010	1	(12,84,14,877.69)	(12,84,14,877.69)
2	Excess of Income & Expenditure Account	31090	2	(21,97,19,839.34)	(19,60,52,258.38)
	<b>TOTAL</b>			<b>(34,81,34,717.03)</b>	<b>(32,44,67,136.07)</b>
<b><u>SCHEDULE- B : EARMARKED FUNDS - 311</u></b>					
1	Special Fund	31110		-	-
3	Sinking Funds	31150		-	-
4	Trust or Agency funds	31170	3	25,01,737.50	25,01,737.50
	<b>TOTAL</b>			<b>25,01,737.50</b>	<b>25,01,737.50</b>
<b><u>SCHEDULE- C: RESERVES- 312</u></b>					
1	Capital Contributions	31210	4	49,52,40,472.36	44,51,27,131.36
2	Capital Reserve	31211		-	-
3	Borrowing Redumtion Reserve	31220		-	-
4	Special Funds (Utilised)	31230	5	40,16,988.00	40,16,988.00
5	Starutary Reserve	31240		-	-
6	General Reserve	31250		-	-
7	Revaluation Reserve	31260		-	-
	<b>TOTAL</b>			<b>49,92,57,460.36</b>	<b>44,91,44,119.36</b>
<b><u>SCHEDULE - D : GRANTS, CONTRIBUTIONS FORSPECIFIC PURPOSE - 320</u></b>					
1	Central Government	32010	6	6,05,12,770.23	7,43,80,920.23
2	State Governement	32020	7	8,12,00,149.00	7,97,55,059.00
3	Other Government Agencies	32030		-	-
4	Financial Institutions	32040		-	-
5	Welfare Bodies	32050		-	-
6	International Organisations	32060		-	-
7	Others	32080		-	-
	<b>TOTAL</b>			<b>14,17,12,919.23</b>	<b>15,41,35,979.23</b>
<b><u>SCHEDULE - E: SECURED LOANS - 330</u></b>					
1	Loan from Central Government	33010		-	-
2	Loan from State Government	33020		-	-
3	Loan from Government Bodies & Association	33030		-	-
4	Loan from International Agencies	33040		-	-
5	Loan from Banks & Financial Institutions	33050		-	-
6	Other Term Loans	33060		-	-
7	Bonds & Debentures	33070		-	-
8	Other Loans	33080		-	-
	<b>TOTAL</b>				
<b><u>SCHEDULE - F: UNSECURED LOANS - 331</u></b>					
1	Loans from Central Government	33110	8	1,93,92,766.00	1,93,92,766.00
2	Loans from State Government	33120	9	7,10,910.00	7,10,910.00
3	Loans from Government Bodies & Association	33130	10	5,42,985.00	7,17,266.00
4	Loans from International Agencies	33140		-	-
5	Loan from Banks & Other Financial Institutes	33150	11	61,30,152.44	61,30,152.44
6	Other Term Loans	33160		-	-
7	Bonds & Debentures	33170		-	-

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2020-21	2019-20
	<b>TOTAL</b>			<b>2,67,76,813.44</b>	<b>2,69,51,094.44</b>
	<b><u>SCHEDULE -G : DEPOSITS RECEIVED - 340</u></b>				
1	From Contractors / Suppliers	34010	12	47,03,822.28	34,02,785.28
2	Deposits - Revenues	34020	13	23,49,730.00	23,49,730.00
3	From Staff	34030	14	5,45,717.00	5,45,717.00
4	From Others	34080	15	32,98,194.00	36,15,140.00
	<b>TOTAL</b>			<b>1,08,97,463.28</b>	<b>99,13,372.28</b>
	<b><u>SCHEDULE -H : DEPOSIT WORKS - 341</u></b>				
1	Civil Works	34110		-	-
2	Electrical Works	34120		-	-
3	Others	34180		-	-
	<b>TOTAL</b>			<b>-</b>	<b>-</b>
	<b><u>SCHEDULE -I : OTHER LIABILITIES - 350</u></b>				
1	Creditors	35010	16	12,67,27,666.00	12,67,27,666.00
2	Employee Liabilities	35011	17	13,18,482.00	39,36,119.00
3	Interest Accrued & Due	35012	18	99,22,198.36	99,22,198.36
4	Recoveries payable	35020	19	40,85,058.00	32,53,751.00
5	Govt. Dues Payable	35030	20	21,23,100.00	18,18,844.00
6	Refunds Payable	35040		-	-
7	Advance Collection of Revenues	35041	21	6,49,849.00	5,19,645.00
8	Others	35080	22	22,134.00	22,134.00
9	Sale Proceeds	35090		-	-
	<b>TOTAL</b>			<b>14,48,48,487.36</b>	<b>14,62,00,357.36</b>
	<b><u>SCHEDULE -J : PROVISIONS- 360</u></b>				
1	Provisions for Expenses	36010	23	78,58,500.00	87,64,500.00
2	Provisions for Interest	36020		-	-
3	Provisions for other Assets	36030		-	-
	<b>TOTAL</b>			<b>78,58,500.00</b>	<b>87,64,500.00</b>
	<b><u>SCHEDULE -K : FIXED ASSETS - 410</u></b>				
1	Land	41010	24	3,30,588.00	3,30,588.00
2	Building	41020	25	38,18,320.00	38,18,320.00
3	Civil Amenities & Services Centers	41021	26	3,15,22,970.00	2,30,76,172.00
4	Commercial Buildings	41022	27	64,94,188.80	64,94,188.80
5	Workshops & work stations	41023	28	93,13,602.00	93,13,602.00
6	Roads & Bridges	41030	29	27,38,82,466.00	24,49,88,260.00
7	Sewerage and Drainage	41031	30	2,24,74,413.00	2,02,19,703.00
8	Waterways	41032	31	12,48,54,435.00	11,99,41,919.00
9	Public Lighting	41033	32	2,84,47,648.00	2,28,42,537.00
10	Plant & Machinery	41040	33	81,45,449.60	81,45,449.60
11	Hospital Equipment	41041		-	-
12	Vehicles	41050	34	1,21,53,281.00	1,21,53,281.00
13	Office & Other Equipment	41060	35	11,34,765.00	11,34,765.00
14	Computers	41061	36	23,71,977.00	23,71,977.00
15	Other Equipment	41062	37	35,48,754.00	35,48,754.00
16	Furniture, Fixture, Fittings and Electrical Appliances	41070	38	93,26,351.00	93,26,351.00
17	Other Fix Assets	41080	39	50,25,459.00	50,25,459.00
18	Assets under Disposal	41090		-	-
	<b>TOTAL</b>			<b>54,28,44,667.40</b>	<b>49,27,31,326.40</b>

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2020-21	2019-20
<b><u>SCHEDULE- K -1 : Accumulated Depreciation- 411</u></b>					
1	Building	41120	40	(2,27,67,097.60)	(1,99,33,814.09)
2	Roads & Bridges	41130	41	(11,28,33,014.89)	(9,60,81,567.93)
3	Sewerage and Drainage	41131	42	(98,31,507.82)	(85,41,523.35)
4	Waterways	41132	43	(6,75,78,918.50)	(6,13,09,104.07)
5	Public Lighting	41133	44	(1,01,43,345.15)	(81,09,533.72)
6	Plant & machinery	41140	45	(51,67,559.12)	(46,42,049.03)
7	Hospital Equipment	41141		-	-
8	Vehicles	41150	46	(94,78,877.83)	(90,06,924.33)
9	Office & Other Equipment	41160	47	(5,75,352.12)	(5,12,295.13)
10	Computers	41161	48	(23,23,794.52)	(22,91,672.86)
11	Other Office Equipment :	41162	49	(9,45,560.91)	(7,12,521.65)
12	Furniture, Fixtures, Fittings and Electrical Appliances	41170	50	(76,79,152.08)	(74,96,130.20)
13	Other Fixed Assets	41180	51	(17,85,398.71)	(14,25,392.01)
	<b>TOTAL</b>			<b>(25,11,09,579.25)</b>	<b>(22,00,62,528.37)</b>
<b><u>SCHEDULE - L : Capital Work-in-progress- 412</u></b>					
1	Specific Grants	41210	52	-	-
2	Special funds	41220		-	-
3	Specific Schemes	41230		-	-
4	Own Source - Assets	41240		-	-
	<b>TOTAL</b>			-	-
<b><u>SCHEDULE -M : Investment General Fund- 420</u></b>					
1	Central Government Securities	42010		-	-
2	State Government Securities	42020		-	-
3	Debentures and Bonds	42030		-	-
4	Preference Shares	42040		-	-
5	Equity Shares	42050		-	-
6	Units of Mutual Funds	42060		-	-
7	Other Investments	42080	53	32,94,466.00	32,94,466.00
8	Accumulated Provision	42090		-	-
	<b>TOTAL</b>			<b>32,94,466.00</b>	<b>32,94,466.00</b>
<b><u>SCHEDULE M-1: Investment Other Fund- 421</u></b>					
1	Central Government Securities	42110		-	-
2	State Government Securities	42120		-	-
3	Debentures and Bonds	42130		-	-
4	Preference Shares	42140		-	-
5	Equity Shares	42150		-	-
6	Units of Mutual Funds	42160		-	-
7	Other Investments	42180		-	-
8	Accumulated Provision	42190		-	-
	<b>TOTAL</b>			-	-
<b><u>SCHEDULE -N : Stock - in - hand - 430</u></b>					
1	Stores	43010		-	-
2	Loose Tools	43020		-	-
3	Others	43080		-	-
	<b>TOTAL</b>			-	-
<b><u>SCHEDULE -O : Sundry Debtors(Receivables) - 431</u></b>					
1	Receivables for Property Taxes	43110	54	5,34,93,979.00	4,87,92,183.00
2	Receivable for Other Taxes	43119		-	-
3	Receivables for Cess	43120		-	-
4	Receivable for Fees & User Charges	43130		-	-

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2020-21	2019-20
5	Receivable from other sources	43140		-	-
6	Receivable from Government	43150	55	-	-
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 A/c	43192		-	-
10	State Govt Cesses/ levies in Other Taxes - Control A/c	43199		-	-
	<b>TOTAL</b>			<b>5,34,93,979.00</b>	<b>4,87,92,183.00</b>
	<b><u>SCHEDULE -O-1: ACCUM. PROVISIONS AGAINST DEBTORS (Receivables) - 432</u></b>				
1	Provisions for outstanding Property Tax	43210	56	(37,01,391.00)	(35,37,030.50)
2	Provision for outstanding Water Tax	43211	57	(59,81,336.25)	(54,01,863.25)
3	Provision for outstanding Other Tax	43212	58	(36,90,767.25)	(32,59,152.03)
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		-	-
	<b>TOTAL</b>			<b>(1,33,73,494.50)</b>	<b>(1,21,98,045.78)</b>
	<b><u>SCHEDULE - P : Pre-paid Expenses - 440</u></b>				
1	Establishment	44010		-	-
2	Administration	44020		-	-
3	Operations & Maintenance	44030		-	-
	<b>TOTAL</b>			<b>-</b>	<b>-</b>
	<b><u>SCHEDULE - Q : CASH &amp; BANK BALANCES - 450</u></b>				
1	Cash	45010	59	(400.00)	(400.00)
	<b>Balance with Bank - Municipal Fund</b>			-	-
2	Nationalized Banks	45021	60	1,09,83,499.53	1,02,89,647.33
3	Other Scheduled Banks	45022		-	-
4	Scheduled Cooperative Banks	45023		-	-
5	Post Office	45024		-	-
	<b>Balance with Bank - Special Funds</b>			-	-
6	Nationalized Banks	45041		-	-
7	Other Scheduled Banks	45042		-	-
8	Scheduled Co-operative Banks	45043		-	-
9	Post Office	45044		-	-
	<b>Balance with Bank - Grant Funds</b>			-	-
10	Nationalized Banks	45061	61	13,15,26,767.62	14,25,54,958.02
11	Other Scheduled Banks	45062		-	-
12	Scheduled Cooperative Banks	45063		-	-
13	Post Office	45064		-	-
	<b>TOTAL</b>			<b>14,25,09,867.15</b>	<b>15,28,44,205.35</b>
	<b><u>SCHEDULE - R : LOANS, ADVANCES &amp; DEPOSITS- 460</u></b>				
1	Loans & Advances to Employees	46010	62	4,15,929.00	4,15,929.00
2	Employees Providend Fund Loans	46020	63	24,93,737.50	24,93,737.50
3	Loans to Others	46030		-	-
4	Advance to Suppliers and contractors	46040	64	20,000.00	20,000.00
5	Advance to others	46050	65	46,67,751.00	46,67,751.00

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2020-21	2019-20
6	Deposits with external Agencies	46060	66	1,45,000.00	1,45,000.00
7	Other current assets	46080		3,16,341.00	-
	<b>TOTAL</b>			<b>80,58,758.50</b>	<b>77,42,417.50</b>
	<b><u>SCHEDULE - R-1 : Accumulated Provisions against Loans, Advances &amp; Deposits - 461</u></b>				
1	Loans to Other	46110		-	-
2	Advances	46120		-	-
3	Deposits	46130		-	-
	<b>TOTAL</b>			-	-
	<b><u>SCHEDULE -S- : Other Assets - 470</u></b>				
1	Deposit Works Expenditure	47010		-	-
2	Inter Unit Accounts	47020		-	-
3	Interest Control Payable	47030		-	-
	<b>TOTAL</b>			-	-
	<b><u>SCHEDULE - T : Miscellaneous Expenditure to be written off - 480</u></b>				
1	Loan Issue Expenses	48010		-	-
2	Discount on Issue of loans	48020		-	-
3	Others	48030		-	-
	<b>TOTAL</b>			-	-

For. Dinesh K. Shah & Co.  
Chartered Accountants

For, BALASINOR NAGARPALIKA

Lead Manager.

[CA Dinesh K Shah]

Firm Regi. No.- 102602W

Mem.No.- 010477

Date : 25-05-2023

Place : Ahmedabad



Accountant

Place : Balasinor

**GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET AS ON 31 MARCH,2021**

Sr. No.	Detail Head Description	Account Code	Sub Grouping	Amount Rs.	Amount Rs.
				2020-21	2019-20
<b><u>Grouping 1 : Municipal Funds - 31010</u></b>					
1	Accumulated Reserve	3101001		(12,84,14,877.69)	(12,84,14,877.69)
	<b>TOTAL</b>			<b>(12,84,14,877.69)</b>	<b>(12,84,14,877.69)</b>
<b><u>Grouping 2 : Excess of Income and Expenditure - 31090</u></b>					
1	Opening Balance	3109001		(19,60,52,258.38)	(16,51,66,244.41)
2	Add:- Addition During the year			-	-
3	Less:- Deduction during the year			(2,36,67,580.96)	(3,08,86,013.97)
4	CLOSING BALANCE			<b>(21,97,19,839.34)</b>	<b>(19,60,52,258.38)</b>
<b><u>Grouping 3 : Trust or Agency Fund - 31170</u></b>					
1	Trust Fund-Employees PF	3117001		26,40,737.50	26,40,737.50
2	Trust Fund-Employees other Welfare	3117004		(1,39,000.00)	(1,39,000.00)
	<b>TOTAL</b>			<b>25,01,737.50</b>	<b>25,01,737.50</b>
<b><u>Grouping 4 : Capital Contribution- 31210</u></b>					
1	VNVY Reserve	3121001		1,06,23,639.00	1,06,23,639.00
2	MLA Grant Reserve	3121002		62,79,873.00	62,79,873.00
3	Urban 2005 Grant Reserve	3121003		1,04,64,631.00	1,04,64,631.00
4	Entertainment Tax Grant Reserve	3121004		90,93,150.68	90,93,150.68
5	11th Finance Commission Grant Reserve	3121005		3,02,791.00	3,02,791.00
6	IDSMT Grant Reserve	3121006		81,34,232.68	81,34,232.68
7	Solid Waste Reserve	3121007		10,00,000.00	10,00,000.00
8	Heavy Rainfall Grant Reserve	3121008		19,64,992.00	19,64,992.00
9	Swachta Abhiyan Grant Reserve	3121009		42,33,844.00	1,86,850.00
10	Safai Protsahak Reserve Grant	3121010		15,62,790.00	15,62,790.00
11	Amrutdhara Grant reserve	3121011		98,74,380.00	98,74,380.00
12	Pay & Use Toilet Reserve	3121012		39,02,000.00	39,02,000.00
13	NSDP Grant Reserve	3121013		1,97,31,285.00	1,97,31,285.00
14	Professional Tax Reserve	3121014		2,73,710.00	2,73,710.00
15	UIDSSMT grant reserve	3121015		5,84,99,565.00	5,84,99,565.00
16	D.A grant	3121016		2,00,000.00	2,00,000.00
17	khash angbhut yojna	3121017		5,76,010.00	5,76,010.00
18	13th finance comm gr	3121018		3,38,46,471.00	3,38,46,471.00
19	Dirty area grant	3121019		27,88,718.00	27,88,718.00
20	malarilya grant reserve	3121020		8,100.00	8,100.00
21	Nirmal Guj grant reserve	3121021		8,66,087.00	8,66,087.00
22	Swarnim Gujarat Grant	3121022		13,39,36,378.00	13,39,36,378.00
23	Jila Aayojan Mandal Grant	3121023		2,39,32,648.00	2,20,77,530.00
26	14th Finance Commission Grant Contribution	3121026		7,90,26,953.00	5,74,72,169.00
27	Sujalam Suflam Yojina Capital Contribution	3121027		24,83,702.00	24,83,702.00
28	Sjmmsvy Capital Contribution	3121028		5,06,60,221.00	3,21,03,247.00
29	Kailash Dham Capital Contribution	3121029		14,77,914.00	14,77,914.00
30	Urban Livelyhood Mission Grant	3121030		44,750.00	44,750.00
31	15th August Grant Reserve	3121051		10,67,800.00	10,67,800.00
32	Road Devolopment Grant Reserve	3121052		1,83,83,837.00	1,42,84,366.00
	<b>TOTAL</b>			<b>49,52,40,472.36</b>	<b>44,51,27,131.36</b>
<b><u>Grouping 5 : Special Fund Utilized 31230</u></b>					
1	Sukhdi Income	3123051		40,16,988.00	40,16,988.00
	<b>TOTAL</b>			<b>40,16,988.00</b>	<b>40,16,988.00</b>

Sr. No.	Detail Head Description	Account Code	Sub Grouping	Amount Rs.	Amount Rs.
				2020-21	2019-20
<b><u>Grouping 6 : Central Government Grant - 32010</u></b>					
1	Grant - 11th Fin Commission	3201002		7,21,116.23	7,21,116.23
2	Grant - 13th Finance Commission Grant	3201004		2,35,827.00	2,35,827.00
3	14th Finance Commission Grant	3201051		5,37,27,456.00	7,34,23,977.00
4	15th Finance Commission Grant	3201052		58,28,371.00	-
	<b>TOTAL</b>			<b>6,05,12,770.23</b>	<b>7,43,80,920.23</b>
<b><u>Grouping 7 : State Governement Grant - 32020</u></b>					
1	Dirty area grant	3202005		2,83,541.00	2,83,541.00
2	Pay & Use Toilet grant	3202008		7,50,000.00	7,50,000.00
3	Swachhata abhiyan grant	3202009		35,48,142.00	1,20,40,914.00
4	Vajpayee nagar vikas yojna grant	3202012		3,45,266.00	3,45,266.00
5	swarnim guj grant	3202019		12,50,425.00	12,50,425.00
6	Entertainment grant	3202020		2,18,57,404.00	2,18,57,404.00
7	professional tax grant	3202021		64,73,083.00	61,24,522.00
8	Cable T.V grant	3202022		8,65,948.00	8,65,948.00
9	Saheri Garib vikas grant	3202023		2,99,879.00	2,99,879.00
10	Grant -Affordable Housing Loan	3202030		1,24,086.00	1,28,050.00
11	Cemetery Grant	3202048		15,00,000.00	15,00,000.00
12	Nirmal gujrat grant	3202052		54,96,321.00	59,65,921.00
13	saheri garib vikas grant/cable t v grant	3202053		1,71,970.00	1,71,970.00
14	safai vera protsahak grant	3202054		3,60,195.00	3,60,195.00
15	M L A grant	3202055		4,66,051.00	4,66,051.00
16	Amrutdhara grant	3202056		2,41,382.00	2,41,382.00
17	Jamin meshul grant	3202057		17,76,010.00	16,88,370.00
18	khash angbhut yojna	3202058		60,000.00	60,000.00
19	malarilya grant	3202060		1,019.00	1,019.00
20	Election grant	3202061		9,923.00	9,923.00
21	Road Maintenance grant	3202062		96,42,808.00	40,40,084.00
22	khel mahakumbha grant	3202063		23,500.00	23,500.00
23	pond development grant	3202065		183.00	183.00
24	good governance grant	3202066		75,000.00	75,000.00
26	Pashudhan grant	3202069		34,171.00	34,171.00
27	Jila aayojan mandal grant	3202070		42,28,749.00	41,79,127.00
29	Nirmal Gujarat Sauchalay Grant	3202074		41,800.00	41,800.00
31	Urban Livelihood Mission Grant	3202076		5,48,272.00	5,89,500.00
32	Janm Maran Grant	3202077		98,859.00	89,292.00
33	Grant-Civic Center	3202078		9,09,800.00	9,09,800.00
35	I E C Grant	3202080		1,24,034.00	1,24,034.00
37	Grant Underground Drainage Maintaince	3202083		22,67,283.00	50,000.00
38	SJMMSVY GRANT	3202084		1,26,09,245.00	1,21,49,183.00
39	Grant safai upkar	3202085		28,96,156.00	15,71,644.00
40	MP Grant	3202086		14,26,961.00	14,26,961.00
		3202089		1,08,000.00	
		3202090		(6,88,840.00)	
		3202092		3,93,823.00	
		3202093		5,39,700.00	
41	Mahila sasaktikaran Grant	3202099		40,000.00	40,000.00
	<b>TOTAL</b>			<b>8,12,00,149.00</b>	<b>7,97,55,059.00</b>
<b><u>Grouping 8 : Loans from Central Government-33110</u></b>					
1	Unsecured Loan - VNVY 1	3311001		20,28,741.00	20,28,741.00
2	Unsecured Loan - NSDP	3311002		1,28,64,025.00	1,28,64,025.00

Sr. No.	Detail Head Description	Account Code	Sub Grouping	Amount Rs.	Amount Rs.
				2020-21	2019-20
3	Unsecured Loan - VNVY 2	3311003		45,00,000.00	45,00,000.00
	<b>TOTAL</b>			<b>1,93,92,766.00</b>	<b>1,93,92,766.00</b>
	<b><u>Grouping 9 : Loans from State Government-33120</u></b>				
1	Unsecured Loan - Drought Relief Loan	3312001		7,10,910.00	7,10,910.00
	<b>TOTAL</b>			<b>7,10,910.00</b>	<b>7,10,910.00</b>
	<b><u>Grouping 10 : Loans from Govt Body &amp; Asso. - 33130</u></b>				
1	Unsecured Loan - Loan from GMFB (UIDSSMT)	3313001		5,42,985.00	7,17,266.00
	<b>TOTAL</b>			<b>5,42,985.00</b>	<b>7,17,266.00</b>
	<b><u>Grouping 11 : Loans from Banks &amp; Other Financial Institutions -33150</u></b>				
1	Loan From LIC	3315001		61,30,152.44	61,30,152.44
	<b>TOTAL</b>			<b>61,30,152.44</b>	<b>61,30,152.44</b>
	<b><u>Grouping 12 : From Contractors/Suppliers -34010</u></b>				
1	Deposits-Tender Earnest Money	3401001		2,17,359.00	2,17,359.00
2	Deposits-Security Deposit	3401002		42,55,675.28	29,54,638.28
3	Deposits-Performance Gaurantee Deposit	3401005		2,30,788.00	2,30,788.00
	<b>TOTAL</b>			<b>47,03,822.28</b>	<b>34,02,785.28</b>
	<b><u>Grouping 13 : Deposits - Revenues -34020</u></b>				
1	Deposits - Building Permission	3402003		3,400.00	3,400.00
2	Deposits - Rentals	3402015		19,500.00	19,500.00
3	Deposits - Other Service	3202017		23,26,830.00	23,26,830.00
	<b>TOTAL</b>			<b>23,49,730.00</b>	<b>23,49,730.00</b>
	<b><u>Grouping 14 : From staff-34030</u></b>				
1	Deposit-Employees	3403002		5,45,717.00	5,45,717.00
	<b>Deposits - Other Service</b>			<b>5,45,717.00</b>	<b>5,45,717.00</b>
	<b><u>Grouping 15 : From Others-34080</u></b>				
1	Deposits-As Shop Owners	3408008		2,45,000.00	2,45,000.00
2	Deposits-Others Purpose	3408013		30,53,194.00	33,70,140.00
	<b>TOTAL</b>			<b>32,98,194.00</b>	<b>36,15,140.00</b>
	<b><u>Grouping 16 : Creditors-35010</u></b>				
1	Creditors-Contractors	3501001		20,500.00	20,500.00
2	Creditors-Expenses	3501004		25,35,500.00	25,35,500.00
3	Creditors-water charge payable	3501008		9,74,26,166.00	9,74,26,166.00
4	Creditors-Govt Electricity Bills	3501009		2,67,45,500.00	2,67,45,500.00
	<b>TOTAL</b>			<b>12,67,27,666.00</b>	<b>12,67,27,666.00</b>
	<b><u>Grouping 17 : Employee Liabilities-35011</u></b>				
1	Salaries Unpaid	3501101		13,18,482.00	20,80,060.00
2	Wages Unpaid	3501102		-	18,56,059.00
	<b>TOTAL</b>			<b>13,18,482.00</b>	<b>39,36,119.00</b>
	<b><u>Grouping 18 : Interest Accrued &amp; Due-35012</u></b>				
1	Interest accrude on loan - VNVY LOAN 1	3501251		16,32,456.00	16,32,456.00
2	Interest accrude on loan - VNVY LOAN 1	3501252		4,47,242.00	4,47,242.00
3	Interest accrude on loan -NSDP LOAN	3501253		2,68,042.00	2,68,042.00

Sr. No.	Detail Head Description	Account Code	Sub Grouping	Amount Rs.	Amount Rs.
				2020-21	2019-20
4	Interest accrude on loan -Drought LOAN	3501254		56,872.80	56,872.80
5	Interest accrude on loan -GMFB(UISSMT) LOAN	3501255		47,282.56	47,282.56
6	Interest accrude on loan -LIC LOAN	3501256		9,76,412.00	9,76,412.00
7	Interest accrude on loan - VNVY LOAN 2	3501257		50,62,500.00	50,62,500.00
8	Interest accrude on loan - VNVY LOAN 2	3501258		11,49,750.00	11,49,750.00
9	Interest accrude on loan - Shri Nidhi Loan	3501259		2,15,178.00	2,15,178.00
10	Penal Interest- NSDP	3501260		28,678.00	28,678.00
11	Penal Interest-Shri Nidhi Loan	3501261		37,785.00	37,785.00
	<b>TOTAL</b>			<b>99,22,198.36</b>	<b>99,22,198.36</b>
	<b><u>Grouping 19 : Recoveries Payable-35020</u></b>				
1	Payable - TDS on Contrators	3502001		(6,950.00)	2,238.00
2	Payable-Goods & Service Tax	3502007		26,023.00	1,930.00
3	Payable - Professional Tax Deduction	3502008		3,63,364.00	76,916.00
4	Payable - Provident Fund Deduction	3502010		24,17,583.00	20,60,458.00
5	Payable - LIC Premium	3502011		25,076.00	25,076.00
6	Payable-Other Deduction	3502018		9,52,771.00	8,45,011.00
7	Payable - Stamp Duty	3502051		3,07,191.00	2,42,122.00
	<b>TOTAL</b>			<b>40,85,058.00</b>	<b>32,53,751.00</b>
	<b><u>Grouping 20 : Government Dues Payable-35030</u></b>				
1	Government Dues - Education cess	3503001		2,41,562.00	1,98,198.00
2	Government Dues - Marriage reget free	3503002		51,046.00	46,446.00
3	Government Dues - Birth & Death registration fees	3503003		2,31,155.00	1,95,085.00
4	Government Dues - Labour Cess Payable	3503051		15,99,337.00	13,79,115.00
	<b>TOTAL</b>			<b>21,23,100.00</b>	<b>18,18,844.00</b>
	<b><u>Grouping 21 : Government Dues Payable-35041</u></b>				
1	Advance Receipt - Property Tax	3504101		1,96,179.00	1,46,765.00
2	Advance Receipt - Water Tax	3504102		5,407.00	4,597.00
3	Advance Receipt - Special Cleaning Tax	3504151		25,710.00	19,959.00
4	Advance Receipt - Sewerage Tax	3504152		60,656.00	44,434.00
5	Advance Receipt - Special Water tax	3504153		3,13,961.00	2,65,525.00
6	Advance Receipt - Electricity Tax	3504154		40,804.00	31,409.00
7	Advance Receipt - General Cleaning Tax	3504155		7,132.00	6,956.00
				<b>6,49,849.00</b>	<b>5,19,645.00</b>
	<b><u>Grouping 22 : Government Dues Payable-35080</u></b>				
1	Stale Cheque	3508002		22,134.00	22,134.00
				<b>22,134.00</b>	<b>22,134.00</b>
	<b><u>Grouping 23 : Provision for Expenses-36010</u></b>				
1	Provision-For Electricity Expenses-Water	3601001		78,58,500.00	87,64,500.00
2	Provision-For Telephone Expense	3601003		-	-
	<b>TOTAL</b>			<b>78,58,500.00</b>	<b>87,64,500.00</b>
	<b><u>Grouping 24 : Land-41010</u></b>				
1	Land - Open Plots	4101001		4.00	4.00
2	Land - Gardens	4101005		3,30,584.00	3,30,584.00
	<b>TOTAL</b>			<b>3,30,588.00</b>	<b>3,30,588.00</b>
	<b><u>Grouping 25 : Buildings-41020</u></b>				
1	Office Buildings	4102053		30.00	30.00

Sr. No.	Detail Head Description	Account Code	Sub Grouping	Amount Rs.	Amount Rs.
				2020-21	2019-20
2	Office Building	4102054		31,90,246.00	31,90,246.00
3	Office Building - lift	4102055		6,28,044.00	6,28,044.00
	<b>TOTAL</b>			<b>38,18,320.00</b>	<b>38,18,320.00</b>
	<b><u>Grouping 26 : Civic Amenities &amp; Service Center-41021</u></b>				
1	Community hall/auditorium	4102101		70,36,597.00	41,41,054.00
2	Hospital Building	4102103		2,35,000.00	2,35,000.00
3	Pay & Use Toilet Blocks	4102104		54,71,198.00	51,70,260.00
4	Educational Buildings	4102105		35,45,317.00	28,05,119.00
5	Crematorium Building	4102106		59,66,330.00	59,66,330.00
6	Swimming Pool	4102107		1,73,052.00	1,73,052.00
7	Civic Center	4102109		2,19,412.00	2,19,412.00
8	Compound Wall	4102151		38,53,303.00	17,49,319.00
9	Godown	4102152		26,16,626.00	26,16,626.00
10	Building Shed	4102153		24,06,135.00	-
	<b>TOTAL</b>			<b>3,15,22,970.00</b>	<b>2,30,76,172.00</b>
	<b><u>Grouping 27 : Commercial Buildings-41022</u></b>				
1	Buildings - Shopping Center / Shops	4102202		64,94,188.80	64,94,188.80
	<b>TOTAL</b>			<b>64,94,188.80</b>	<b>64,94,188.80</b>
	<b><u>Grouping 28 : Work Shops &amp; Work Stations-41023</u></b>				
1	Buildings - Shopping Center / Shops	4102303		93,13,602.00	93,13,602.00
	<b>TOTAL</b>			<b>93,13,602.00</b>	<b>93,13,602.00</b>
	<b><u>Grouping 29 : Roads &amp; Bridges-41030</u></b>				
1	Roads-Concrete Roads	4103001		25,23,75,991.00	22,51,66,859.00
2	Roads - Other Roads	4103003		1,92,25,922.00	1,75,40,848.00
3	Cement Benches	4103051		22,80,553.00	22,80,553.00
	<b>TOTAL</b>			<b>27,38,82,466.00</b>	<b>24,49,88,260.00</b>
	<b><u>Grouping 30 : Sewerage and Drainage-41031</u></b>				
1	Drainage-Underground Drainage System	4103101		1,03,94,228.00	1,02,05,608.00
2	Drainage-Open Drains	4103102		1,20,80,185.00	1,00,14,095.00
	<b>TOTAL</b>			<b>2,24,74,413.00</b>	<b>2,02,19,703.00</b>
	<b><u>Grouping 31 : Waterways-41032</u></b>				
1	Waterways-Borewells	4103201		1,05,42,898.00	1,05,42,898.00
2	Waterways-reservoirs	4103203		1,40,510.00	1,40,510.00
3	Waterways-Pipe Lines	4103204		10,29,81,421.00	10,09,26,023.00
4	Waterways-Filter plant	4103206		13,98,877.00	13,98,877.00
5	Waterways - Water Tank	4103251		97,90,729.00	69,33,611.00
	<b>TOTAL</b>			<b>12,48,54,435.00</b>	<b>11,99,41,919.00</b>
	<b><u>Grouping 32 : Public Lighting-41033</u></b>				
1	Public Lighting -Lamp Posts	4103301		1,25,84,483.00	69,79,372.00
2	Public Lighting -Cables	4103303		99,001.00	99,001.00
3	Public Lighting-Other	4103304		5,58,458.00	5,58,458.00
4	Public Lighting -LED Street Lights	4103351		1,52,05,706.00	1,52,05,706.00
	<b>TOTAL</b>			<b>2,84,47,648.00</b>	<b>2,28,42,537.00</b>
	<b><u>Grouping 33 : Plant &amp; Machinery-41040</u></b>				
1	Plant & Machinery-Water Works	4104001		36,20,870.00	36,20,870.00

Sr. No.	Detail Head Description	Account Code	Sub Grouping	Amount Rs.	
				2020-21	2019-20
2	Plant & Machinery - Fogging Machine	4104009	1	35,000.00	35,000.00
3	Plant & Machinery - Others	4104012		18,89,579.60	18,89,579.60
4	Plant & Machinery - Road Sweeper Machine	4104051		26,00,000.00	26,00,000.00
	<b>TOTAL</b>			<b>81,45,449.60</b>	<b>81,45,449.60</b>
	<b><u>Grouping 34 : Vehicles-41050</u></b>				
1	Ambulance	4105001	2	16,28,057.00	16,28,057.00
2	Cars	4105003		8,07,561.00	8,07,561.00
3	Jeep	4105004		6,17,665.00	6,17,665.00
4	Water Tankers	4105006		7,09,502.00	7,09,502.00
5	Tractors / Trollies	4105007		18,92,932.00	18,92,932.00
6	Pedal rickshaws	4105012		1,33,001.00	1,33,001.00
7	Other Vehicles	4105051		63,64,563.00	63,64,563.00
	<b>TOTAL</b>		<b>1,21,53,281.00</b>	<b>1,21,53,281.00</b>	
	<b><u>Grouping 35 : Office &amp; Other Equipment-41060</u></b>				
1	Refrigerators,Freeze& Water Cooler	4106001		63,000.00	63,000.00
2	Air conditioners & Air cooler	4106002		7,79,300.00	7,79,300.00
3	Fax	4106003		9,000.00	9,000.00
4	Xerox Machine	4106004		65,000.00	65,000.00
5	Telephone & Communication Equipment	4106006		57,250.00	57,250.00
6	T.V, Projectors & cameras	4106009		1,04,715.00	1,04,715.00
7	generators & inverters	4106010		47,000.00	47,000.00
8	Vaccum	4106011		9,500.00	9,500.00
	<b>TOTAL</b>		<b>11,34,765.00</b>	<b>11,34,765.00</b>	
	<b><u>Grouping 36 : Computers-41061</u></b>				
1	Computers	4106101		10,36,737.00	10,36,737.00
2	Computers- printers	4106102		1,51,148.00	1,51,148.00
3	Computers-C C Camera	4106105		3,46,392.00	3,46,392.00
4	E Governance Software	4106151		8,19,000.00	8,19,000.00
5	Computers-Currency Machine	4106152		18,700.00	18,700.00
	<b>TOTAL</b>		<b>23,71,977.00</b>	<b>23,71,977.00</b>	
	<b><u>Grouping 37 : Other Equipment-41062</u></b>				
1	Equipment Others-Hand Carts	4106203		3,84,000.00	3,84,000.00
2	Equipment Others-Tools	4106208		8,100.00	8,100.00
3	Equipment others	4106209		29,60,928.00	29,60,928.00
4	Equipments - GPS System Vehicles	4106210		1,19,726.00	1,19,726.00
5	Equipment others- Dust stand	4106253		76,000.00	76,000.00
	<b>TOTAL</b>		<b>35,48,754.00</b>	<b>35,48,754.00</b>	
	<b><u>Grouping 38 : Furniture, Fixtures, Fittings and Electrical Appliances -41070</u></b>				
1	Cabinets	4107001	3	1,47,114.00	1,47,114.00
2	Cupboards	4107002		1.00	1.00
3	Tables	4107003		27,000.00	27,000.00
4	Chairs	4107004		3,46,126.00	3,46,126.00
5	Electric Appliances	4107008		35,500.00	35,500.00
6	Fan	4107009		1,22,589.00	1,22,589.00
7	Electric Fittings	4107010		1.00	1.00
8	Furniture-Other	4107051		86,48,020.00	86,48,020.00
	<b>TOTAL</b>		<b>93,26,351.00</b>	<b>93,26,351.00</b>	

Sr. No.	Detail Head Description	Account Code	Sub Grouping	Amount Rs.	Amount Rs.
				2020-21	2019-20
<b><u>Grouping 39 : Other Fixed Assets-41080</u></b>					
1	Dustbin	4108051		10,00,749.00	10,00,749.00
2	Other fixed Asset other	4108004		40,24,710.00	40,24,710.00
	<b>TOTAL</b>			<b>50,25,459.00</b>	<b>50,25,459.00</b>
<b><u>Grouping 40 : Buildings-41120</u></b>					
1	Dep. Fund - Office Buildings & Quarters	4112001	4	(57,39,930.84)	(44,96,535.54)
2	Dep. Fund-Civic Amenities & Service Centers	4112002	5	(46,69,673.81)	(41,40,611.81)
3	Dep. Fund - Commercial Buildings	4112003		(48,19,528.53)	(46,33,455.17)
4	Dep. Fund - Others	4112051	6	(75,32,422.20)	(66,63,211.57)
5	Dep. Fund - Swimming Pool	4112053		(5,542.22)	-
	<b>TOTAL</b>			<b>(2,27,67,097.60)</b>	<b>(1,99,33,814.09)</b>
<b><u>Grouping 41 : Roads &amp; Bridges-41130</u></b>					
1	Dep. Fund-Roads & Bridge	4113001		(10,39,37,909.79)	(8,85,87,726.16)
2	Dep.Fund other Roads	4113003		(78,63,078.14)	(66,00,539.93)
3	Dep. Fund-Cement Benches	4113051		(10,32,026.96)	(8,93,301.84)
4	Dep. Fund-other Roads	4113052		-	-
	<b>TOTAL</b>			<b>(11,28,33,014.89)</b>	<b>(9,60,81,567.93)</b>
<b><u>Grouping 42 : Sewerage and Drainage -41131</u></b>					
1	Dep. Fund-Sewerage and Drainage	4113101		(35,21,484.35)	(27,57,846.16)
2	Dep. Fund-Open Sewerage and Drainage	4113102		(63,10,023.47)	(57,83,677.19)
	<b>TOTAL</b>			<b>(98,31,507.82)</b>	<b>(85,41,523.35)</b>
<b><u>Grouping 43 : Waterways-41132</u></b>					
1	Dep. Fund-Waterways	4113201	7	(34,07,050.70)	(26,14,178.78)
2	Dep. Fund - Pipelines	4113202		(6,24,65,302.10)	(5,80,57,642.78)
3	Dep. Fund - Reservoir	4113203		(43,200.00)	(32,387.96)
4	Dep. Fund - Filter Plant	4113206		(3,72,280.30)	(2,58,214.00)
5	Dep. Fund - Borewell	4113251		(12,91,085.40)	(3,46,680.55)
	<b>TOTAL</b>			<b>(6,75,78,918.50)</b>	<b>(6,13,09,104.07)</b>
<b><u>Grouping 44 : Public Lighting-41133</u></b>					
1	Dep. Fund-Public Lighting	4113301		(31,08,878.39)	(20,45,033.32)
3	Dep Fund- LED Light	4113351		(1,58,559.22)	(59,50,374.38)
4	Dep Fund- Public Light Cables	4113303		(68,75,907.54)	(1,14,126.02)
	<b>TOTAL</b>			<b>(1,01,43,345.15)</b>	<b>(81,09,533.72)</b>
<b><u>Grouping 45 : Plant &amp; Machinery-41140</u></b>					
1	Dep. Fund-Plants & Machinery	4114001	8	(35,26,348.52)	(31,76,213.34)
2	Dep. Fund-Sigfom/Fogging Machine	4114009		(21,799.70)	(19,470.23)
3	Dep. Fund-Road Sweeper	4114051		(16,19,410.90)	(14,46,365.46)
	<b>TOTAL</b>			<b>(51,67,559.12)</b>	<b>(46,42,049.03)</b>
<b><u>Grouping 46 : Vehicles-41150</u></b>					
1	Dep. Fund-Vehicles	4115001	9	(83,14,668.08)	(80,67,080.74)
2	Dep. Fund-Ambulances	411505111		(7,78,201.35)	(6,28,226.82)
3	Dep. Fund-cars.	411505112		(3,86,008.40)	(3,11,616.77)
	<b>TOTAL</b>			<b>(94,78,877.83)</b>	<b>(90,06,924.33)</b>
<b><u>Grouping 47 : Office &amp; Other Equipment -41160</u></b>					

Sr. No.	Detail Head Description	Account Code	Sub Grouping	Amount Rs.	Amount Rs.
				2020-21	2019-20
1	Dep. Fund - Office & Other Equipment	4116001	10	(5,70,076.22)	(5,07,333.02)
2	Dep. Fund - Other Equipment	4116058		(5,275.90)	(4,962.11)
	<b>TOTAL</b>			<b>(5,75,352.12)</b>	<b>(5,12,295.13)</b>
	<b><u>Grouping 48 : Computers-41161</u></b>				
1	Dep. Fund-Computers	4116101		(10,20,497.01)	(10,09,670.35)
2	Dep. Fund-Printers	4116102		(1,28,688.63)	(1,13,715.71)
3	Dep. Fund-CC Camera	4116103		(3,44,380.75)	(3,43,039.92)
4	Dep. Fund-E Governance Software	4116151		(8,12,206.80)	(8,07,678.00)
5	Dep. Fund-Currency Machine	4116152		(18,021.33)	(17,568.88)
	<b>TOTAL</b>			<b>(23,23,794.52)</b>	<b>(22,91,672.86)</b>
	<b><u>Grouping 49 : Other Equipment -41162</u></b>				
1	Dep Fund - Equipments Other	4116209		(9,13,438.21)	(6,85,939.35)
2	Dep Fund - GPS Vehicles	4116210		(5,986.30)	(5,986.30)
3	Dep Fund - Equipments Dust Stand	4116253		(26,136.40)	(20,596.00)
	<b>TOTAL</b>			<b>(9,45,560.91)</b>	<b>(7,12,521.65)</b>
	<b><u>Grouping 50 : Furniture, Fixtures, Fittings, and Electrical Appliances-41170</u></b>				
1	Dep. Fund - Furniture & Fixtures	4117001	11	(76,79,152.08)	(74,96,130.20)
	<b>TOTAL</b>			<b>(76,79,152.08)</b>	<b>(74,96,130.20)</b>
	<b><u>Grouping 51 : Other Fixed Asset-41180</u></b>				
1	Dep. Fund- Dustbin	4118001		(4,74,651.29)	(4,16,195.99)
2	Dep. Fund- Other Fixed Assets Assets	4118004		(13,10,747.42)	(10,09,196.02)
	<b>TOTAL</b>			<b>(17,85,398.71)</b>	<b>(14,25,392.01)</b>
	<b><u>Grouping 52 : Special grants (41210)</u></b>				
1	WIP Water Works	4121051		-	-
	<b>TOTAL</b>			<b>-</b>	<b>-</b>
	<b><u>Grouping 53 : Other Investments-42080</u></b>				
4	FD-8334 AUTO SWEEP	4208010		14,10,562.00	14,10,562.00
5	FD-9250 AUTO SWEEP DENA	4208011		-	-
6	FD-9150 AUTO SWEEP DENA	4208012		-	-
8	Bank Sweep SBI-17827	4208014		18,83,904.00	18,83,904.00
9	Dena Bank Sweep A/c-3902	4208015		-	-
	<b>TOTAL</b>			<b>32,94,466.00</b>	<b>32,94,466.00</b>
	<b><u>Grouping 54 : Receivables for Property Taxes-43110</u></b>				
1	Receivable-Property Tax Current	4311001		45,36,862.00	48,98,503.00
2	Receivable-Property Tax Arrears	4311002		1,02,68,702.00	92,49,619.00
3	Receivable-Water Tax Current	4311003		4,11,461.00	5,70,532.00
4	Receivable-Water Tax Arrears	4311004		21,61,135.00	18,94,823.00
5	Receivable-Sewerage Tax Current	4311005		17,72,838.00	13,43,977.00
6	Receivable-Sewerage Tax Arrears	4311006		38,90,844.00	34,30,870.00
7	Receivable-Cleaning Tax Current	4311011		2,88,042.00	2,97,713.00
8	Receivable-Cleaning Tax Arrear	4311012		12,18,502.00	10,78,410.00
9	Receivable-Electricity Tax Current	4311015		11,40,953.00	11,75,107.00
10	Receivable-Electricity Tax Arrears	4311016		37,08,003.00	31,65,566.00
11	Receivable-Special Water Tax Current	4311051		45,20,670.00	38,96,640.00
12	Receivable-Special Water Tax Arrears	4311052		1,68,32,079.00	1,52,45,458.00

Sr. No.	Detail Head Description	Account Code	Sub Grouping	Amount Rs.	
				2020-21	2019-20
13	Receivable-Special Cleaning Tax Current	4311053		6,38,266.00	6,69,654.00
14	Receivable-Special Cleaning Tax Arrears	4311054		21,05,622.00	18,75,311.00
	<b>TOTAL</b>			<b>5,34,93,979.00</b>	<b>4,87,92,183.00</b>
<b><u>Grouping 55 : Receivables from Government-43150</u></b>					
1	Assigned Revenue	4315002		-	-
	<b>TOTAL</b>			-	-
<b><u>Grouping 56 : Provision for O/s. Property Tax-43210</u></b>					
1	Provision For O/s. Property Tax	4321001		(37,01,391.00)	(35,37,030.50)
	<b>TOTAL</b>			<b>(37,01,391.00)</b>	<b>(35,37,030.50)</b>
<b><u>Grouping 57 : Provision for O/s. Water Taxes-43211</u></b>					
1	Provision for O/s. Water Tax (General)	4321101		(6,43,149.00)	(6,16,338.75)
3	Provision for O/s. Special Water Tax	4321151		(53,38,187.25)	(47,85,524.50)
	<b>TOTAL</b>			<b>(59,81,336.25)</b>	<b>(54,01,863.25)</b>
<b><u>Grouping 58 : Provision for O/s. Other Taxes-43212</u></b>					
1	Drainage Tax	4321201		(14,15,920.50)	(11,93,711.78)
2	Electricity Tax	4321251		(12,12,239.00)	(10,85,168.25)
3	Special Cleaning Tax	4321252		(6,85,971.75)	(6,36,241.25)
4	Cleaning Tax	4321253		(3,76,636.00)	(3,44,030.75)
	<b>TOTAL</b>			<b>(36,90,767.25)</b>	<b>(32,59,152.03)</b>
<b><u>Grouping 59 : Cash-45010</u></b>					
1	Cash	4501004		(400.00)	(400.00)
	<b>TOTAL</b>			<b>(400.00)</b>	<b>(400.00)</b>
<b><u>Grouping 60 : Nationalized Banks-45021</u></b>					
1	Bank of Baroda-15832/3679	4502101		4,82,700.95	1,57,097.35
2	Bank of Baroda-15833/3680	4502102		56,56,348.40	55,24,506.80
3	Dena Bank-9242/4097	4502103		-	-
4	Dena Bank-9150/4028	4502104		-	-
5	Dena Bank-9250/4104	4502105		-	-
6	Dena Bank-8992/3902	4502106		-	-
7	State Bank of India-4642	4502107		-	-
8	Bank of Baroda-17649/5096	4502108		46,30,687.50	45,01,059.50
9	State bank of India-50077/7827	4502109		2,13,762.68	1,06,983.68
	<b>TOTAL</b>			<b>1,09,83,499.53</b>	<b>1,02,89,647.33</b>
<b><u>Grouping 61 : Nationalized Banks-45061</u></b>					
1	Bank of Baroda-11654/1654	4506101		79,26,345.50	57,80,082.15
2	Bank of Baroda-13641/2059	4506102		99,84,476.27	2,99,213.00
3	Bank of Baroda-14828/2885	4506103		3,07,957.90	68,61,983.22
4	Bank of Baroda-14829/2886	4506104		70,49,596.30	81,59,013.00
5	Bank of Baroda-18409/5801	4506105		1,72,58,714.65	76,86,655.50
6	State Bank of India-50163/8344	4506107		(33,001.70)	2,32,41,270.30
7	State Bank of India-Professional tax-8957	4506108		-	-
8	HDFC Bank-8647	4506109		9,31,609.70	16,01,867.85
9	HDFC Bank-7008	4506110		6,83,856.00	7,33,493.00
10	Hdfc Bank-4925	4506111		80,53,814.00	91,10,439.00
11	HDFC BANK 9902	4506112		3,37,25,367.00	6,28,85,402.00

Sl No.	Detail Head Description	Account Code	Sub Grouping	Amount Rs.	
				2020:21	2019:20
12	HDFC BANK 90152	4506113			
13	HDFC BANK A/C 8945	4506114			
14	AxIs Bank A/c - 3374	4506115		2,35,90,761.00	1,61,95,539.00
15	AxIs Bank A/c - 2093	4506116		1,74,86,784.00	-
16	AxIs Bank A/c 4497	4506117		37,98,657.00	-
	<b>TOTAL</b>			2,21,154.00	-
				5,40,676.00	-
				<b>13,15,26,767.62</b>	<b>14,25,54,958.02</b>
<b>Grouping 62 : Loans and advances to employees -46010</b>					
1	Employees' salary Advance	4601001			
2	For other Exps Purpose	4601051		3,49,170.00	3,49,170.00
	<b>TOTAL</b>			66,759.00	66,759.00
				<b>4,15,929.00</b>	<b>4,15,929.00</b>
<b>Grouping 63 : Employees PF Loans -46020</b>					
1	Loans-PF Loans	4602001			
2	Treasury Office	4602003		14,51,499.00	14,51,499.00
	<b>TOTAL</b>			10,42,238.50	10,42,238.50
				<b>24,93,737.50</b>	<b>24,93,737.50</b>
<b>Grouping 64 : Advance To Suppliers And Contractors-46040</b>					
1	Advances - To Public Works Contractors	4604001			
	<b>TOTAL</b>			20,000.00	20,000.00
				<b>20,000.00</b>	<b>20,000.00</b>
<b>Grouping 65: Advance to Others -46050</b>					
1	Advances - Against Scheme Expenses	4605003			
2	Advance -office expenses	4605008		46,42,751.00	46,42,751.00
	<b>TOTAL</b>			25,000.00	25,000.00
				<b>46,67,751.00</b>	<b>46,67,751.00</b>
<b>Grouping 66 : Deposits with external Agencies -46060</b>					
1	Deposits Receivable - Electricity	4606001			
2	Deposits Receivable - Telephone	4606002		1,35,000.00	1,35,000.00
	<b>TOTAL</b>			10,000.00	10,000.00
				<b>1,45,000.00</b>	<b>1,45,000.00</b>
<b>Grouping 67 : Suspense Account</b>					
1	Suspense Account				
2	Deposits Receivable - Telephone			3,16,341.00	-
	<b>TOTAL</b>		0	-	-
				<b>3,16,341.00</b>	<b>-</b>

For, Dinesh K. Shah & Co.  
Chartered Accountants

For, BALASINOR NAGARPALIKA

Lead Manager.  
[CA Dinesh K Shah]  
Firm Regl. No.- 102602W  
Mem.No.- 010477  
Date : 25-05-2023  
Place : Ahmedabad



Accountant

Place : Balasinor

*[Signature]*  
એકાઉન્ટન્ટ  
નગરપાલિકા બાલાસિનોર

*[Signature]*  
AC ચીફ ઓફિસર  
નગરપાલિકા બાલાસિનોર

**GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET  
AS ON 31 MARCH,2021**

Sr. No.	Detail Head Description	Account Code	Amount Rs.	Amount Rs.
			2020-21	2019-20
	<b><u>Grouping 1 : Plant &amp; Machinery</u></b>	<b>4104012</b>		
1	Sewerage pump	410401201	7,24,500.00	7,24,500.00
2	Starter	410401202	2,25,000.00	2,25,000.00
3	Kiloskar pump	410401203	1,72,000.00	1,72,000.00
4	Kalama pump	410401204	4,10,000.00	4,10,000.00
5	Jyoti pump	410401205	18,000.00	18,000.00
6	Clorination pump	410401206	1,20,000.00	1,20,000.00
7	Panal board	410401207	20,000.00	20,000.00
8	Kiburns	410401208	40,000.00	40,000.00
9	Drainage machinery	410401209	1,60,079.60	1,60,079.60
	<b>TOTAL</b>		<b>18,89,579.60</b>	<b>18,89,579.60</b>
	<b><u>Grouping 2 : Vehicles</u></b>	<b>4105051</b>		
1	Fire fighter	410505101	14,45,000.00	14,45,000.00
2	Jettings machine	410505102	7,98,001.00	7,98,001.00
3	Two wheeler	410505103	1,75,793.00	1,75,793.00
4	Tempo	410505104	3,36,694.00	3,36,694.00
5	Heavy blade	410505105	8,400.00	8,400.00
6	cointainers	410505106	1,34,000.00	1,34,000.00
7	Wheels	410505107	1,74,720.00	1,74,720.00
8	cultivators	410505108	7,300.00	7,300.00
9	Vaccum	410505109	5,75,000.00	5,75,000.00
10	Chotta hathi	410505110	27,09,655.00	27,09,655.00
	<b>TOTAL</b>		<b>63,64,563.00</b>	<b>63,64,563.00</b>
	<b><u>Grouping 3 : Furniture, Fixtures, Fittings and Electrical Appliances</u></b>	<b>4107051</b>		
1	Steel frame	410705101	9,000.00	9,000.00
2	Aqwa guard	410705102	8,920.00	8,920.00
3	Gas plate	410705103	4,500.00	4,500.00
4	Wall clock	410705104	21,600.00	21,600.00
5	Fire Equipment	410705105	92,000.00	92,000.00
6	Office furniture	410705106	84,70,000.00	84,70,000.00
7	Steel C. B	410705107	42,000.00	42,000.00
	<b>TOTAL</b>		<b>86,48,020.00</b>	<b>86,48,020.00</b>
	<b><u>Grouping 4: Office Buildings Depreciation Fund</u></b>	<b>4112001</b>		
1	LIFT - depreciations	411200101	(5,18,576.94)	(5,06,302.83)
2	Office buildings & quarters	411200102	(24,10,464.89)	(23,23,933.65)
3	compound Wall Depreciation	411200152	(15,22,364.19)	(10,70,535.16)
4	Building community Wall	411200151	(6,24,721.41)	(4,64,932.61)
5	Building - Godown	411200153	(5,43,496.66)	(1,30,831.29)
6	Dep Fund _ Shed	411200154	(1,20,306.75)	-
	<b>TOTAL</b>		<b>(57,39,930.84)</b>	<b>(44,96,535.54)</b>

Sr. No.	Detail Head Description	Account Code	Amount Rs.	Amount Rs.
			2020-21	2019-20
	<b>Grouping 5 : Civic Amenities &amp; Service</b>	<b>4112002</b>		
1	Swimming Pool	411200201	(1,17,629.84)	(1,17,626.84)
2	Water Work Buildings	411200202	(45,52,043.97)	(40,22,981.97)
	<b>TOTAL</b>		<b>(46,69,673.81)</b>	<b>(41,40,608.81)</b>
	<b>Grouping 6: Office Buildings Depreciation Fund :</b>	<b>4112051</b>		
1	Crematorium Building	411205101	(27,32,115.04)	(23,72,757.82)
2	Hospital Buildings	411205102	(1,53,060.88)	(1,53,060.88)
3	Building - pay & use toilet block	411205103	(34,15,932.86)	(31,87,570.07)
4	Building - educational buildings	411205104	(10,80,755.94)	(8,06,915.82)
5	Building - civic centers	411205105	(1,50,557.48)	(1,42,906.98)
	<b>TOTAL</b>		<b>(75,32,422.20)</b>	<b>(66,63,211.57)</b>
	<b>Grouping 7 : Waterways Depreciation Fund :</b>	<b>4113201</b>		
1	Bore well	411320101	-	-
2	Pipe line	411320102	-	-
3	filter plant	411320103	-	-
4	Reservoirs	4113203	-	-
	<b>TOTAL</b>		-	-
	<b>Grouping 8 : Plant &amp; Machinery :</b>	<b>4114001</b>		
1	Drainage Line machinery	411400101	(1,46,021.65)	(1,43,540.83)
2	Sewerage pump	411400102	(6,32,544.00)	(6,16,316.47)
3	Starter	411400103	(2,08,649.72)	(2,05,764.69)
4	Kiloskar pump	411400104	(1,59,501.30)	(1,57,295.65)
5	Kalama pump	411400105	(3,80,206.61)	(3,74,948.95)
6	Jyoti pump	411400106	(16,692.04)	(16,646.22)
7	Chlorination pump	411400107	(1,11,279.96)	(1,09,741.13)
8	Panel Board	411400108	(18,546.80)	(18,290.35)
9	Kiburns	411400109	(37,093.00)	(36,580.00)
10	Water Works Plant & Machinery	411400110	(18,15,813.44)	(14,97,274.05)
	<b>TOTAL</b>		<b>(35,26,348.52)</b>	<b>(31,76,398.34)</b>
	<b>Grouping 9: Vehicles Depreciation Fund :</b>	<b>4115001</b>		
1	Jeep	411500101	(5,73,749.40)	(5,65,999.59)
2	Water tankers	411500102	(5,69,590.17)	(5,44,899.85)
3	Rickshaw	411500103	(1,23,544.66)	(1,21,875.89)
4	Tractor Trollies	411500104	(16,68,557.07)	(16,28,961.50)
5	Fire Fighter	411500105	(13,42,262.69)	(13,24,132.57)
6	Jetting Machine	411500106	(7,41,264.19)	(7,31,251.81)
7	Two Wheeler	411500107	(1,61,895.58)	(1,59,443.09)
8	Tempo	411500108	(3,12,755.94)	(3,08,531.58)
9	Heavy Blade	411500109	(7,803.05)	(7,697.70)
10	Container	411500110	(1,24,492.88)	(1,22,811.62)
11	wheelers	411500111	(1,62,297.94)	(1,60,105.81)
12	Cultivators	411500112	(6,780.70)	(6,689.06)
13	Vacuum cleaners	411500113	(5,34,118.46)	(5,26,904.07)

Sr. No.	Detail Head/Description	Account Code	Amount Rs.	
			2020-21	2019-20
14	Chotta Hathl	411500114	(19,85,555.35)	(18,57,776.60)
	<b>TOTAL</b>		<b>(83,14,668.08)</b>	<b>(80,67,080.74)</b>
	<b>Grouping 10 : Office &amp; Other Equipment</b>	<b>4116001</b>		
	<b>Depreciation Fund :</b>			
1	Air conditioners & Air cooler	411600101	(3,26,358.80)	(2,76,032.00)
2	water cooler	411600102	(46,300.83)	(44,445.37)
3	Vaccum Cleaner	411600103	(7,914.48)	(7,738.31)
4	Fax	411600104	(7,496.55)	(7,329.50)
5	Xerox Machine	411600105	(54,143.78)	(52,937.53)
6	Telephone & PBX board	411600106	(46,624.10)	(45,443.44)
7	Camera Digtal	411600107	(42,088.25)	(35,129.72)
8	Invertor	411600108	(39,149.43)	(38,277.15)
	<b>TOTAL</b>		<b>(5,70,076.22)</b>	<b>(5,07,333.02)</b>
	<b>Grouping 11 : Furniture, Fixtures, Fittings and</b>	<b>4117001</b>		
	<b>Electrical Appliances Depreciation Fund :</b>			
1	Chairs	411700101	(2,42,288.66)	(2,30,751.18)
2	Fan	411700102	(99,748.81)	(97,211.01)
3	Tables.	411700103	(22,490.13)	(21,989.03)
4	Aqwa Guard	411700104	(7,430.26)	(7,264.73)
5	Gas Plates	411700105	(3,748.70)	(3,665.22)
6	Wall Clocks	411700106	(17,992.61)	(17,591.79)
7	Fire Equipments	411700107	(76,634.13)	(74,926.81)
8	Office Furniture	411700108	(70,55,315.19)	(68,98,127.99)
9	Steel c.b	411700109	(34,986.55)	(34,207.29)
10	Steel Frame	411700110	(7,496.54)	(7,329.49)
11	Cabinets	411700111	(93,443.14)	(87,479.71)
12	Electric Appliance	411700112	(17,577.36)	(15,585.95)
	<b>TOTAL</b>		<b>(76,79,152.08)</b>	<b>(74,96,130.20)</b>

For, Dinesh K. Shah & Co.  
Chartered Accountants

For, BALASINOR NAGARPALIKA

Lead Manager.  
[CA Dinesh K Shah]  
Firm Regl. No.- 102602W  
Mem.No.- 010477  
Date : 25-05-2023  
Place : Ahmedabad



Accountant

Place : Balasinor

એકાઉન્ટન્ટ  
ચીફ ઓફિસર  
નગરપાલિકા બાલાસિનોર-નગરપાલિકા બાલાસિનોર

**TABLE FORMING PART OF GROUPING OF THE SCHEDULE TO THE BALANCE SHEET AS ON 31.03.2021**

Sr.No.	Detail Head Description	Rate of Dep.	GROSS BLOCK						DEPRECIATION					Net Block As On 01.04.2020	Net Block As On 31.03.2021
			Account Code	Balance as on 01.04.2020	Net Opening	Additions During The Year upto 30.9.20	Additions During The Year upto 31.3.21	Deducti on During The Year	TOTAL	Account Code	Balance as on 01.04.2020	Dep. During The Year	Deductio n During The Year		
1	2	3	4	5	6	7	8=5+6-7	9	10	11.00	12	13=10+11-12	14=5-10	15=8-13	
<b>A</b>	<b>Land</b>		41010												
1	Open Plots		4101001	4.00	4.00				4					4	
2	Gardens		4101005	3,30,584.00	3,30,584.00				3,30,584					3,30,584	
	<b>Sum of A</b>			<b>3,30,588.00</b>	<b>3,30,588.00</b>				<b>3,30,588</b>					<b>3,30,588</b>	
<b>B</b>	<b>Building</b>	10%	41020												
1	Office Buildings		4102053	30.00	30.00				30					30	
2	Office Buildings	10%	4102054	31,90,246.00	8,65,312.36				31,90,246	411200102	23,24,933.64	86,531.24		24,11,465	
3	Office Buildings-LIFT	10%	4102055	6,28,044.00	1,22,741.17				6,28,044	411200101	5,05,302.83	12,274.12		5,17,577	
	<b>Sum of B</b>			<b>38,18,320.00</b>	<b>9,88,083.53</b>				<b>38,18,320</b>		<b>28,30,236.47</b>	<b>98,805.35</b>		<b>29,29,041.83</b>	
<b>C</b>	<b>Civic amenities &amp; Service Centers</b>	10%	41021							41120					
1	Building community Hall/Auditorium	10%	4102101	41,41,054.00	30,70,518.84				70,36,597	411200151	10,70,535.16	4,51,829.03		15,22,364	
1	Hospital Building	10%	4102103	2,35,000.00	81,939.12				2,35,000	411205102	1,53,060.88	8,193.91		1,61,255	
2	Pay & Use Toilet Blocks	10%	4102104	51,70,260.00	19,82,689.93	3,00,938			54,71,198	411205103	31,87,570.07	2,28,362.79		34,15,933	
3	Educational Buildings	10%	4102105	28,05,119.00	19,98,203.17	7,40,198			35,45,317	411205104	8,06,915.83	2,73,840.12		10,80,756	
4	Creatorium Building	10%	4102106	59,66,330.00	35,93,572.19				59,66,330	411205101	23,72,757.81	3,59,357.22		27,32,115	
5	Swimming Pools	10%	4102107	1,73,052.00	55,422.16				1,73,052	4112053	1,17,629.84	5,542.22		1,23,172	
6	Civic Centers	10%	4102109	2,19,412.00	76,505.03				2,19,412	411205105	1,42,906.97	7,650.50		1,50,557	
7	Compound Wall	10%	4102151	17,49,319.00	12,84,386.39				4,63,125	411200152	4,64,932.61	1,51,594.89		6,16,527	
8	Buildings_Godown	10%	4102152	26,16,626.00	24,85,794.70	16,40,859			42,57,485	411200153	1,30,831.30	4,12,665.37		5,43,497	
9	Buildings_Shed	10%	4102153	-	-				24,06,135	411200154	-	1,20,306.75		1,20,307	
	<b>Sum of C</b>			<b>2,30,76,172</b>	<b>1,46,29,032</b>	<b>26,81,995</b>	<b>57,64,803</b>		<b>3,15,22,970</b>		<b>84,47,140</b>	<b>20,19,342.80</b>		<b>1,04,66,483</b>	
<b>D</b>	<b>Commercial Building</b>	10%	41022												
1	Buildings-shoppings center & shop	10%	4102202	64,94,188.80	18,60,733.63				64,94,189	4112003	46,33,455.17	1,86,073.36		48,19,529	
	<b>Sum of D</b>			<b>64,94,188.80</b>	<b>18,60,733.63</b>				<b>64,94,189</b>		<b>46,33,455.17</b>	<b>1,86,073.36</b>		<b>48,19,529</b>	
<b>E</b>	<b>Workshop &amp; Work Station</b>	10%	41023												
2	Buildings-water works building	10%	4102303	93,13,602.00	52,90,620.03				93,13,602	411200202	40,22,981.97	5,29,062.00		45,52,044	
	<b>Sum of E</b>			<b>93,13,602.00</b>	<b>52,90,620.03</b>				<b>93,13,602</b>		<b>40,22,981.97</b>	<b>5,29,062.00</b>		<b>45,52,043.98</b>	
<b>F</b>	<b>Roads &amp; Bridges</b>	10%	41030							41130					
1	Concrete Roads	10%	4103001	22,51,66,859.00	13,65,79,132.84	66,36,275	2,05,72,857		25,23,75,991	4113001	8,85,87,726.16	1,53,50,183.63		10,39,37,910	
2	Other Roads	10%	4103003	1,75,40,848.00	1,09,40,308.07	16,85,074			1,92,25,922	4113003	66,00,539.93	12,62,538.21		78,63,078	
3	Cement Benches	10%	4103051	22,80,553.00	13,87,251.16				22,80,553	4113051	8,93,301.84	1,38,725.12		10,32,027	
	<b>Sum of F</b>			<b>24,49,88,260.00</b>	<b>14,89,06,692.07</b>	<b>83,21,349</b>	<b>2,05,72,857</b>		<b>27,38,82,466</b>		<b>9,60,81,567.93</b>	<b>1,67,51,446.96</b>		<b>11,28,33,014.89</b>	
<b>G</b>	<b>Sewerage and Drainage</b>	10%	41031							41131					
1	Underground Drainage System	10%	4103101	1,02,05,608.00	74,47,761.84	1,88,620			1,03,94,228	4113101	27,57,846.16	7,63,638.18		35,21,484	
2	Open Drains	10%	4103102	1,00,14,095.00	42,30,417.81				1,20,80,185	4113102	57,83,677.19	5,26,346.28		63,10,023	
	<b>Sum of G</b>			<b>2,02,19,703.00</b>	<b>1,16,78,179.65</b>	<b>1,88,620.00</b>	<b>20,66,090.00</b>		<b>2,24,74,413</b>		<b>85,41,523.35</b>	<b>12,89,984.47</b>		<b>98,31,507.81</b>	
<b>H</b>	<b>Water Ways</b>	10%	41032							41132					
1	Bore wells	10%	4103201	1,05,42,898.00	79,28,719.22				1,05,42,898	4113201	26,14,178.78	7,92,871.92		34,07,051	
2	Reservoirs	10%	4103203	1,40,510.00	1,08,122.04				1,40,510	4113203	32,387.96	10,812.20		43,200	
3	Pipe Lines	10%	4103204	10,09,26,023.00	4,28,68,380.23	3,61,028	16,94,370		10,29,81,421	4113202	5,80,57,642.77	44,07,659.32		6,24,65,302	
4	Filter Plant	10%	4103204	13,98,877.00	11,40,663.00				13,98,877	4113206	2,58,214.00	1,14,066.30		3,72,280	
5	Water Tank	10%	4103251	69,33,611.00	65,86,930.45	28,57,118			97,90,729	4113251	3,46,680.55	9,44,404.85		12,91,085	
	<b>Sum of H</b>			<b>11,99,41,919.00</b>	<b>5,86,32,814.93</b>	<b>32,18,146.00</b>	<b>16,94,370.00</b>		<b>12,48,54,435.00</b>		<b>6,13,09,104.07</b>	<b>62,69,814.59</b>		<b>6,75,78,918.66</b>	
<b>I</b>	<b>Public Lighting</b>	10%	41033							41133					
1	Lamp Posts	10%	4103301	69,79,372.00	50,33,083.40	56,05,111			1,25,84,483	4113301	19,46,288.60	10,63,819.44		30,10,108	
2	Public Lighting - cables	10%	4103303	99,001.00	256.28				99,001	4113301	98,744.72	25.63		98,770	
3	Other	10%	4103304	5,58,458.00	4,44,331.98				5,58,458	4113303	1,14,126.02	44,433.20		1,58,559	
3	LED Street Light	10%	4103351	1,52,05,706.00	92,55,331.63				1,52,05,706	4113351	59,50,374.37	9,25,533.16		68,75,908	
	<b>Sum of I</b>			<b>2,28,42,537.00</b>	<b>1,47,33,003.29</b>	<b>56,05,111.00</b>			<b>2,84,47,648.00</b>		<b>81,09,533.71</b>	<b>20,33,811.43</b>		<b>1,01,43,345</b>	

Sr.No.	Detail Head Description	Rate of Dep.	GROSS BLOCK							DEPRECIATION					Net Block As On 01.04.2020	Net Block As On 31.03.2021
			Account Code	Balance as on 01.04.2020	Net Opening	Additions During The Year upto 30.9.20	Additions During The Year upto 31.3.21	Deducti on During The Year	TOTAL	Account Code	Balance as on 01.04.2020	Dep. During The Year	Deductio n During The Year	TOTAL		
1	2	3	4	5	6	7	8=5+6-7	9	10	11.00	12	13=10+11-12	14=5-10	15=8-13		
<b>J</b>	<b>Plant &amp; Machinery</b>	<b>15%</b>	<b>41040</b>							<b>41140</b>						
1	water works	15%	4104001	36,20,870.00	21,23,595.95	-	-	-	36,20,870	411400110	14,97,274.05	3,18,539.39	-	18,15,813	21,23,596	18,05,057
2	PLANT & MACHINERY	15%	4104012	-	-	-	-	-	-							
a	Sewerage Pump	15%	410401201	7,24,500.00	1,08,183.53	-	-	-	7,24,500	411400102	6,16,316.47	16,227.53	-	6,32,544	1,08,184	91,956
b	Starters	15%	410401202	2,25,000.00	19,235.31	-	-	-	2,25,000	411400103	2,05,764.69	2,885.30	-	2,08,650	19,235	16,350
c	Kiloskar pump	15%	410401203	1,72,000.00	14,704.34	-	-	-	1,72,000	411400104	1,57,295.66	2,205.65	-	1,59,501	14,704	12,499
d	Kalama Pump	15%	410401204	4,10,000.00	35,051.05	-	-	-	4,10,000	411400105	3,74,948.95	5,257.66	-	3,80,207	35,051	29,793
e	Joyti pump	15%	410401205	18,000.00	1,538.78	-	-	-	18,000	411400106	16,461.22	230.82	-	16,692	1,539	1,308
f	Clorination pump	15%	4.1E+08	1,20,000.00	10,258.87	-	-	-	1,20,000	411400107	1,09,741.13	1,538.83	-	1,11,280	10,259	8,720
g	Panel Board	15%	4.1E+08	20,000.00	1,709.64	-	-	-	20,000	411400108	18,290.36	256.45	-	18,547	1,710	1,453
h	Kiburns	15%	4.1E+08	40,000.00	3,420.00	-	-	-	40,000	411400109	36,580.00	513.00	-	37,093	3,420	2,907
i	Drainage machinery	15%	4.1E+08	1,60,079.60	16,538.77	-	-	-	1,60,080	411400101	1,43,540.83	2,480.82	-	1,46,022	16,539	14,058
3	Sigfom/Fogging Machine	15%	4104009	35,000.00	15,529.78	-	-	-	35,000	4114009	19,470.22	2,329.47	-	21,800	15,530	13,200
4	Road Sweeper	15%	4104051	26,00,000.00	11,53,634.54	-	-	-	26,00,000	4114051	14,46,365.47	1,73,045.18	-	16,19,411	11,53,635	9,80,589
	<b>Sum of J</b>			<b>81,45,449.60</b>	<b>35,03,400.57</b>	-	-	-	<b>81,45,450</b>		<b>46,42,049.03</b>	<b>5,25,510.09</b>	-	<b>51,67,559</b>	<b>35,03,401</b>	<b>29,77,890</b>
<b>K</b>	<b>Vehicles</b>	<b>15%</b>	<b>41050</b>							<b>41150</b>						
1	Ambulance	15%	4105001	16,28,057.00	9,99,830.18	-	-	-	16,28,057	411500111	6,28,226.82	1,49,974.53	-	7,78,201	9,99,830	8,49,856
2	Cars	15%	4105003	8,07,561.00	4,95,944.23	-	-	-	8,07,561	411505112	3,11,616.77	74,391.63	-	3,86,008	4,95,944	4,21,553
3	Jeeps	15%	4105004	6,17,665.00	51,665.40	-	-	-	6,17,665	411500101	5,65,999.60	7,749.81	-	5,73,749	51,665	43,916
4	Water Tankers	15%	4105006	7,09,502.00	1,64,602.15	-	-	-	7,09,502	411500102	5,44,899.85	24,690.32	-	5,69,590	1,64,602	1,39,912
5	Tractors / Trollies	15%	4105007	18,92,932.00	2,63,970.50	-	-	-	18,92,932	411500104	16,28,961.50	39,595.57	-	16,68,557	2,63,970	2,24,375
6	Pedal Rickshaws	15%	4105012	1,33,001.00	11,125.11	-	-	-	1,33,001	411500103	1,21,875.89	1,668.77	-	1,23,545	11,125	9,456
7	Other Vehicles	15%	4105051	-	-	-	-	-	-							
a	Fire Fighters	15%	4.11E+08	14,45,000.00	1,20,867.44	-	-	-	14,45,000	411500105	13,24,132.56	18,130.12	-	13,42,263	1,20,867	1,02,737
b	Jetting Machine	15%	4.11E+08	7,98,001.00	66,749.19	-	-	-	7,98,001	411500106	7,31,251.81	10,012.38	-	7,41,264	66,749	56,737
c	Two wheeler	15%	4.11E+08	1,75,793.00	16,349.91	-	-	-	1,75,793	411500107	1,59,443.09	2,452.49	-	1,61,896	16,350	13,897
d	Tempo	15%	4.11E+08	3,36,694.00	28,162.42	-	-	-	3,36,694	411500108	3,08,531.58	4,224.36	-	3,12,756	28,162	23,938
e	Heavy Blade	15%	4.11E+08	8,400.00	702.31	-	-	-	8,400	411500109	7,697.69	105.35	-	7,803	702	597
f	Container	15%	4.11E+08	1,34,000.00	11,208.38	-	-	-	1,34,000	411500110	1,22,791.62	1,681.26	-	1,24,473	11,208	9,527
g	Wheel	15%	4.11E+08	1,74,720.00	14,614.19	-	-	-	1,74,720	411500111	1,60,105.81	2,192.13	-	1,62,298	14,614	12,422
h	Cultivators	15%	4.11E+08	7,300.00	610.94	-	-	-	7,300	411500112	6,689.06	91.64	-	6,781	611	519
i	Vacuum Cleaner	15%	4.11E+08	5,75,000.00	48,095.93	-	-	-	5,75,000	411500113	5,26,904.07	7,214.39	-	5,34,118	48,096	40,882
j	chotta hathi	15%	4.11E+08	27,09,655.00	8,51,858.39	-	-	-	27,09,655	411500114	18,57,796.61	1,27,778.76	-	19,85,575	8,51,858	7,24,080
	<b>Sum of K</b>			<b>1,21,53,281.00</b>	<b>31,46,356.67</b>	-	-	-	<b>1,21,53,281.00</b>		<b>90,06,924.33</b>	<b>4,71,953.50</b>	-	<b>94,78,877.83</b>	<b>31,46,356.67</b>	<b>26,74,403.17</b>
<b>L</b>	<b>Office &amp; Other Equipmnts</b>	<b>10%</b>	<b>41060</b>							<b>41160</b>						
1	Refrigerators, Freeze & Water Coolers	10%	4106001	63,000.00	18,554.62	-	-	-	63,000	411600102	44,445.38	1,855.46	-	46,301	18,555	16,699
2	Air Conditioners And Air Cooler	10%	4106002	7,79,300.00	5,03,268.00	-	-	-	7,79,300	411600101	2,76,032.00	50,326.80	-	3,26,359	5,03,268	4,52,941
3	Fax	10%	4106003	9,000.00	1,670.50	-	-	-	9,000	411600104	7,329.50	167.05	-	7,497	1,671	1,503
4	Xerox Machines	10%	4106004	65,000.00	12,062.46	-	-	-	65,000	411600105	52,937.54	1,206.25	-	54,144	12,062	10,856
5	Telephone & Communication Equipment	10%	4106006	57,250.00	11,806.56	-	-	-	57,250	411600106	45,443.44	1,180.66	-	46,624	11,807	10,626
6	TV, Projectors And Cameras	10%	4106009	1,04,715.00	69,585.29	-	-	-	1,04,715	411600107	35,129.71	6,958.53	-	42,088	69,585	62,627
7	Generators And Inverters	10%	4106010	47,000.00	8,722.84	-	-	-	47,000	411600108	38,277.16	872.28	-	39,149	8,723	7,851
8	Vacuum Cleaner	10%	4106011	9,500.00	1,761.71	-	-	-	9,500	411600103	7,738.29	176.17	-	7,914	1,762	1,586
	<b>Sum of L</b>			<b>11,34,765.00</b>	<b>6,27,431.99</b>	-	-	-	<b>11,34,765</b>		<b>5,07,333.01</b>	<b>62,743.20</b>	-	<b>5,70,076</b>	<b>6,27,432</b>	<b>5,64,689</b>
<b>M</b>	<b>Computers</b>	<b>40%</b>	<b>41061</b>							<b>41161</b>						
1	Computers	40%	4106101	10,36,737.00	27,066.65	-	-	-	10,36,737	4116101	10,09,670.35	10,826.66	-	10,20,497	27,067	16,240
2	Printers	40%	4106102	1,51,148.00	37,432.29	-	-	-	1,51,148	4116102	1,13,715.71	14,972.92	-	1,28,689	37,432	22,459
3	C.C.Camera	40%	4106105	3,46,392.00	3,352.08	-	-	-	3,46,392	4116103	3,43,039.92	1,340.83	-	3,44,381	3,352	2,011
4	Egovernance Software	40%	4106151	8,19,000.00	11,322.00	-	-	-	8,19,000	4116151	8,07,678.00	4,528.80	-	8,12,207	11,322	6,793
5	Currency Machine	40%	4106152	18,700.00	1,131.12	-	-	-	18,700	4116152	17,568.88	452.45	-	18,021	1,131	679
	<b>Sum of M</b>			<b>23,71,977.00</b>	<b>80,304.15</b>	-	-	-	<b>23,71,977.00</b>		<b>22,91,672.85</b>	<b>32,121.66</b>	-	<b>23,23,795</b>	<b>80,304</b>	<b>48,182</b>

Sl. No.	Description	Rate	Account Code	Balance as on 31.03.2019	Net Opening	GROSS BLOCK		DEPRECIATION		Net Block As on 31.03.2020	Net Block As on 31.03.2021
						Addition During The Year upto 31.03.20	Addition During The Year upto 31.03.21	Depreciation During The Year	Depreciation During The Year		
1	Order Equipments	10%	410002	324,000.00	324,000.00	-	-	-	-	324,000.00	324,000.00
2	Tools	10%	410003	8,100.00	3,170.56	-	-	4,929.44	3,170.56	4,929.44	3,170.56
3	Equipment Other	10%	410004	29,64,822.00	27,74,984.54	-	-	1,89,837.46	27,74,984.54	1,89,837.46	27,74,984.54
4	Equipment Vehicle C/S	10%	410010	1,39,724.00	35,004.00	-	-	1,04,720.00	35,004.00	1,04,720.00	35,004.00
5	Equipment Other - Other Brand	10%	410053	74,000.00	55,000.00	-	-	19,000.00	55,000.00	19,000.00	55,000.00
6	Partners, Features, Franchise	10%	410071	35,48,754.00	27,17,510.54	-	-	8,31,243.46	27,17,510.54	8,31,243.46	27,17,510.54
7	Partners, Features, Franchise	10%	410072	2,61,144.00	59,004.29	-	-	2,02,139.71	59,004.29	2,02,139.71	59,004.29
8	Capboards	10%	410073	22,800.00	1,000.00	-	-	21,800.00	1,000.00	21,800.00	1,000.00
9	Tables	10%	410074	3,44,132.00	1,10,714.81	-	-	2,33,417.19	1,10,714.81	2,33,417.19	1,10,714.81
10	Chairs	10%	410075	31,500.00	20,978.10	-	-	10,521.90	20,978.10	10,521.90	20,978.10
11	Diagonal Appliances	10%	410076	1,23,498.00	20,978.10	-	-	1,02,519.90	20,978.10	1,02,519.90	20,978.10
12	Diagonal Fridges	10%	410077	1,00,000.00	1,00,000.00	-	-	-	1,00,000.00	-	1,00,000.00
13	Acquire guard	10%	410078	4,500.00	4,500.00	-	-	-	4,500.00	-	4,500.00
14	Car Plate	10%	410079	4,000.00	4,000.00	-	-	-	4,000.00	-	4,000.00
15	Wall clock	10%	410080	42,000.00	12,071.19	-	-	30,000.00	12,071.19	30,000.00	12,071.19
16	Furniture	10%	410081	84,70,000.00	1,57,87,220.00	-	-	1,57,87,220.00	1,57,87,220.00	-	1,57,87,220.00
17	Office hardware	10%	410082	42,000.00	2,72,272.00	-	-	2,72,272.00	2,72,272.00	-	2,72,272.00
18	Steel C/S	10%	410083	93,24,351.00	18,30,220.81	-	-	74,94,130.19	18,30,220.81	74,94,130.19	18,30,220.81
19	Other Assets	10%	410084	10,00,794.00	3,54,503.07	-	-	6,46,290.93	3,54,503.07	6,46,290.93	3,54,503.07
20	Donation	10%	410085	40,34,718.00	30,13,513.97	-	-	10,21,204.03	30,13,513.97	10,21,204.03	30,13,513.97
21	Grant fund	10%	410086	59,25,459.00	34,00,964.98	-	-	25,24,494.02	34,00,964.98	25,24,494.02	34,00,964.98
22	Other	10%	410087	49,73,334.00	27,25,958.53	-	-	22,47,375.47	27,25,958.53	22,47,375.47	27,25,958.53
TOTAL				2,06,16,321.00	1,00,00,000.00	-	-	1,06,16,321.00	1,00,00,000.00	1,06,16,321.00	1,00,00,000.00

For: Dinesh K. Shah & Co.  
Chartered Accountants

Lead Manager,  
[D. Shree K. Shah]  
Firm Regd. No. - 17260  
Mumbai - 400 077  
Date : 23-05-2021  
Place : Mumbai



श्रीकांत शर्मा  
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श्रीकांत शर्मा

Accountant

Chief Officer

For: BALUSINOR MUMBAI

## Balasinor Nagarpalika - (2020-2021)

### Cash Flow Summary

1-Apr-2020 to 31-Mar-2021

Inflow	1-Apr-2020 to 31-Mar-2021	Outflow	1-Apr-2020 to 31-Mar-2021
110 (Tax Revenue (110))	9,76,320.00	210 (Establishment Expenses (210))	2,75,795.00
120 (Assigned Revenues & Compensations (120))	1,02,15,318.00	220 (Administrative Expenses (220))	16,81,211.00
130 (Rental Income From Municipal Properties (130))	26,87,947.00	230 (Operations & Maintenance (230))	1,50,51,610.00
140 (Fees & User Charges (140))	44,34,669.00	240 (Interest & Finance Charges (240))	704.20
150 (Sale & Hire Charges (150))	97.00	250 (Program Expenses (250))	52,179.00
160 (Revenue Grants, Contribution and Subsidies (160))	32,43,730.00	320 (Grants, Contribution for Specific Purposes (320))	49,000.00
171 (Interest Earned (171))	49,48,536.00	331 (Unsecured Loans (331))	1,74,281.00
180 (Other Income (180))	15,15,945.00	340 (Deposits Received (340))	7,83,493.00
320 (Grants, Contribution for Specific Purposes (320))	5,44,83,181.00	350 (Other Liabilities (350))	8,83,68,934.00
340 (Deposits Received (340))	2,04,366.00	360 (Provisions (360))	9,06,000.00
350 (Other Liabilities (350))	18,61,688.00	Suspense A/c	3,16,341.00
431 (Sundry Debtors (Receivables) (431))	1,53,20,876.00	990 (Expenditure Against Gr (990))	25,67,463.00
<b>Total</b>	<b>9,98,92,673.00</b>	<b>Total</b>	<b>11,02,27,011.20</b>



## Balasinor Nagarpalika - (2020-2021)

### Cash Flow Summary

1-Apr-2020 to 31-Mar-2021

Inflow	1-Apr-2020 to 31-Mar-2021	Outflow	1-Apr-2020 to 31-Mar-2021
<b>110 (Tax Revenue (110))</b>	<b>9,76,320.00</b>	<b>210 (Establishment Expenses (210))</b>	<b>2,75,795.00</b>
11010 (Professional Tax (11010))	<u>9,76,320.00</u>	21040 (Other Terminal & Retirement Benefits (21040))	2,25,795.00
		21030 (Pension (21030))	<u>50,000.00</u>
<b>120 (Assigned Revenues &amp; Compensations (120))</b>	<b>1,02,15,318.00</b>	<b>220 (Administrative Expenses (220))</b>	<b>16,81,211.00</b>
12020 (Compensation in lieu of Taxes / duties (12020))	<u>1,02,15,318.00</u>	22060 (Advertisement and Publicity (22060))	1,93,625.00
		22012 (Communication Expenses (22012))	1,16,992.00
<b>130 (Rental Income From Municipal Properties (130))</b>	<b>26,87,947.00</b>	22040 (Insurance (22040))	34,730.00
13010 (Rent from Civic Amenities (13010))	<u>26,87,947.00</u>	22011 (Office Maintenance (22011))	1,650.00
		22080 (Others (22080))	5,36,463.00
<b>140 (Fees &amp; User Charges (140))</b>	<b>44,34,669.00</b>	22021 (Printing and Stationery (22021))	1,77,329.00
14011 (Licensing Fees (14011))	70,200.00	22052 (Professional and other Fees (22052))	<u>6,20,422.00</u>
14012 (Fees for Grant of Permit (14012))	27,43,317.00		
14013 (Fees for Certificate Or Extract (14013))	74,069.00	<b>230 (Operations &amp; Maintenance (230))</b>	<b>1,50,51,610.00</b>
14014 (Development Charges (14014))	1,51,455.00	23030 (Consumption of Stores (23030))	4,48,037.00
14040 (Other Fees (14040))	<u>13,95,628.00</u>	23010 (Power & Fuel (23010))	95,99,602.00
		23050 (Repairs & Maintenance Infrastructure Assets (23050))	9,14,706.00
<b>150 (Sale &amp; Hire Charges (150))</b>	<b>97.00</b>	23059 (Repairs & maintenance Others (23059))	35,420.00
15011 (Sale of Forms & Publications (15011))	<u>97.00</u>	23053 (Repairs & maintenance Vehicles (23053))	<u>40,53,845.00</u>
<b>160 (Revenue Grants, Contribution and Subsidies (160))</b>	<b>32,43,730.00</b>	<b>240 (Interest &amp; Finance Charges (240))</b>	<b>704.20</b>
16030 (Contribution towards schemes (16030))	58,000.00	24070 (Bank Charges (24070))	<u>704.20</u>
16010 (Revenue Grant (16010))	<u>31,85,730.00</u>		
		<b>250 (Program Expenses (250))</b>	<b>52,179.00</b>
<b>171 (Interest Earned (171))</b>	<b>49,48,536.00</b>	25020 (Own Program (25020))	<u>52,179.00</u>
17110 (Interest from Bank Accounts (17110))	<u>49,48,536.00</u>		
		<b>320 (Grants, Contribution for Specific Purposes (320))</b>	<b>49,000.00</b>
<b>180 (Other Income (180))</b>	<b>15,15,945.00</b>	32020 (State Government (32020))	<u>49,000.00</u>
18080 (Miscellaneous Income (18080))	<u>15,15,945.00</u>		
		<b>331 (Unsecured Loans (331))</b>	<b>1,74,281.00</b>
<b>320 (Grants, Contribution for Specific Purposes (320))</b>	<b>5,44,83,181.00</b>	33130 (Loans from Government Bodies & Association (33130))	<u>1,74,281.00</u>
32010 (Central Government (32010))	1,74,10,228.00		
32020 (State Government (32020))	<u>3,70,72,953.00</u>	<b>340 (Deposits Received (340))</b>	<b>7,83,493.00</b>
		34010 (From Contractors / Suppliers (34010))	2,98,251.00
<b>340 (Deposits Received (340))</b>	<b>2,04,366.00</b>	34080 (From Others (34080))	<u>4,85,242.00</u>
34080 (From Others (34080))	<u>2,04,366.00</u>		
		<b>350 (Other Liabilities (350))</b>	<b>8,83,68,934.00</b>
<b>350 (Other Liabilities (350))</b>	<b>18,61,688.00</b>	35010 (Creditors (35010))	6,09,46,345.00
35030 (Government Dues payable (35030))	6,88,617.00	35011 (Employee liabilities (35011))	2,22,18,371.00
35020 (Recoveries Payable (35020))	<u>11,73,071.00</u>	35030 (Government Dues payable (35030))	9,35,721.00
		35020 (Recoveries Payable (35020))	<u>42,68,497.00</u>
<b>431 (Sundry Debtors (Receivables) (431))</b>	<b>1,53,20,876.00</b>		
43180 (Receivables control accounts (43180))	<u>1,53,20,876.00</u>	<b>360 (Provisions (360))</b>	<b>9,06,000.00</b>
		36010 (Provisions for Expenses (36010))	<u>9,06,000.00</u>
		<b>Suspense A/c</b>	<b>3,16,341.00</b>
		Suspense	<u>3,16,341.00</u>
		<b>990 (Expenditure Against Gr (990))</b>	<b>25,67,463.00</b>
		99001 (Central Govt - 99001)	10,81,444.00
		99002 (State Govt Grant (99002))	<u>14,86,019.00</u>
<b>Total</b>	<b>9,98,92,673.00</b>	<b>Total</b>	<b>11,02,27,011.20</b>

# Balasinor Nagarpalika - (2020-2021)

## Cash Flow

Monthly Summary

1-Apr-2020 to 31-Mar-2021

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Particulars	Cash Movement		Nett Flow
	Inflow	Outflow	
April	33,03,863.00	67,50,586.00	(-)34,46,723.00
May	21,71,906.00	81,38,901.00	(-)59,66,995.00
June	76,02,096.00	35,96,331.15	40,05,764.85
July	62,82,096.00	87,20,173.00	(-)24,38,077.00
August	36,57,887.00	1,15,73,812.00	(-)79,15,925.00
September	1,73,78,745.00	69,78,373.30	1,04,00,371.70
October	75,92,391.00	39,14,745.00	36,77,646.00
November	41,92,532.00	2,03,12,381.00	(-)1,61,19,849.00
December	85,78,025.00	13,93,268.10	71,84,756.90
January	2,12,19,800.00	81,50,532.00	1,30,69,268.00
February	22,54,226.00	1,16,12,872.30	(-)93,58,646.30
March	1,56,59,106.00	1,90,85,036.35	(-)34,25,930.35
<b>Grand Total</b>	<b>9,98,92,673.00</b>	<b>11,02,27,011.20</b>	<b>(-)1,03,34,338.20</b>



## 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 on going concern and under historical cost basis under accrual basis of accounting, unless stated otherwise. The method of accounting is the double entry accounting system.

### 1.2 Recognition of Revenue

#### I Revenue

- a. Property and other taxes (Particularly Property Tax, Water Tax, cleaning Tax, Lighting Tax & Sewerage (Drainage Tax) are recognized in the period in which they become due and demand is ascertainable.
- b. Revenues in respect of Profession Tax on Organizations / entities are accrued in the year to which it pertains and when demands are raised.
- c. Advertisement taxes are accrued based on Demand or the contract.
- d. Revenue in respect of Trade License Fees is accrued in the year to which it pertains and when Demands are raised.
- e. Assigned revenues like Entertainment Tax, Duty / Surcharged on transfer of Immovable properties are accounted during the year only upon actual receipt. However, at year-end, they are accrued if sanction order (or proceedings) is passed and the amount is ascertained.
- 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 in regular course of operations, is recognized on actual receipt.

## II Provision against receivables:

- a. Prudential norms are applied based on type of income and age of receivable. Based on the policy on provisioning, incomes that have been accrued and are doubtful of recovery are provided for.
- b. For any demand that is outstanding beyond 2 years, provision to be made in the demand based on the following provisioning norms:
  - Outstanding for more than 2 years but not exceeding 3 years: 25 per cent
  - Outstanding for more than 3 years but not exceeding 4 years: 50 per cent (Additional 25 per cent)
  - Outstanding for more than 4 years but not exceeding 5 years: 75 per cent (Additional 25 per cent)
  - Outstanding for more than 5 years : 100 per cent (Additional 25 per cent).
- c. Any additional provision for demand outstanding (net on overall basis) that has to be made during the year is to be recognized as an expenditure for the current year and any excess provision written back during the year is to be recognized as the municipality's 'other income' for the current year.
- d. Refund and remissions of taxes for the current year are to be adjusted against the income; if they pertain to previous years, they are to be treated as prior period items.
- e. Write-offs of taxes are to be adjusted against the provisions made.
- f. Any subsequent collection or recovery of receivables for property taxes that were already written off shall be recognized as a 'prior period income'.
- g. Demands raised with retrospective effect will be treated as prior period income to the extent that they pertain to earlier years.

### 1.3 Recognition of Expenditure

- a. Expenses on Salaries, bonus and other allowances are recognized as and when they are due for payment
- b. All revenue expenditures are treated as expenditures in the period in which they are incurred.

- c. In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.
- d. Provision for expenses are made at year-end for all bills received up to a cutoff date 31/5/21.

#### 1.4 Fixed Assets

##### I Recognition

- a. All Fixed assets are carried at the cost less accumulated depreciation. The cost of fixed assets include cost incurred /money spent in acquiring or installing or constructing the fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirectly expenses incurred up to that date.
- b. All assets costing less than Rs.5000/- is expensed / charged to income & Expenditure Account in the year of purchase.
- c. Any fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Rs. 1/-

##### II Depreciation

- d. Depreciation is provided on Written down Value

##### III Revaluation of Fixed Assets:

- e. Revaluation of fixed assets is undertaken either at the time of issue of municipal bonds or when commercial development / lease of proportion are made.
- f. Increase in net book value arising on revaluation is credited to 'Revaluation Reserve Account'. Decrease in net book value is charged to Income and Expenditure account.
- g. Revaluation reserve is amortised by equivalent amount of depreciation charged on the revalued portion of the cost of the fixed assets.

#### 1.5 Borrowing cost

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

### 1.6 Inventories

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

### 1.7 Grants

- a. General Grants, which are of revenue nature, are recognized as income on actual receipt.
- b. Grants, which are re-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 construction/acquisition of fixed asset, the grant corresponding to the value of the asset so constructed/acquired is treated as a capital receipt and transferred to capital contribution.

### 1.8 Employee benefits

- a. Separate Funds are to be formed for meeting the pension and other retirement benefits including Gratuity and Leave encashment.
- b. Contribution towards Pension and other retirement benefit are recognized as and when it is due.

### 1.9 Investments

- a. All investments are initially recognized at Cost. the cost of investment shall include cost incurred in acquiring the investment and other incidental expenses incurred for its acquisition.
- b. Long-term investments are carried at their cost or market value (if quoted) whichever is lower.
- c. Short-term investments are carried at their cost or market value (if quoted) whichever is lower.

## 2. Notes to the Accounts

### 2.1 Use of Estimates :

The preparation of financial statements in conformity with generally accepted accounting principles, guideline of NMAM & draft accounting guidelines as per GMAM requires municipality to make estimates and assumptions that affect the reported balances of assets and liabilities and also disclosures relating to contingent liabilities as at the date of financial statements and reported such estimates relied upon includes provisions on Tax Receivables, useful lives of fixed assets etc. Differences between the actual result and estimates are recognized in the period in which the results are known/ materialized.

### 2.2 Provision against receivables:

As it is very difficult for us to follow the provisioning norms stated at para 1.2 above & as the Nagarpalika has computerized the particulars of Tax work since last few years only and also as no detailed bifurcation as required is available with the Nagarpalika.

**And in absence of necessary details regarding age break up of receivables, municipality is not able to make provision thereon as per norms stated in draft GMAM. Instead municipality has made following provisions of total receivable as on 31/03/2020.**

Sr	Particulars of Tax Receivable	O/s Amt.	Rate of Provision	Provision made
1	Property Tax	1,48,05,564.00	25%	37,01,391.00
2	General Water Tax	25,72,596.00	25%	6,43,149.00
3	Sewerage Tax	56,63,682.00	25%	14,15,920.50
4	Sanitation (Cleaning) Tax	15,06,544.00	25%	3,76,636.00
5	Electricity Tax Account	48,48,956.00	25%	12,12,239.00
6	Special Water Tax	2,13,52,749.00	25%	53,38,187.25
7	Special Cleaning Tax	27,43,888.00	25%	6,85,972.00
	<b>Total</b>	<b>5,34,93,979.00</b>		<b>1,33,73,494.75</b>

## 2.3 Recognition of Revenue

### Revenue in Respect of Taxes

#### a. Revenue in Respect of Taxes Professional tax, Theater Tax, Advertisement Tax & etc.

In case of Profession Tax on Organizations / entities, Theater Tax & Etc. as detail records of amount due is not ascertainable & not maintained. And as demand is not raised in regular course of operations, are recognized on actual receipt.

#### b. Revenue in respect of Trade License Fees

Revenue in respect of Trade License Fees is recognized on actual receipt.

#### c. Revenue in respect of Rent from properties

In Absence of necessary details regarding age break up of rent receivables, municipality is not able to make provision thereon as per norms stated in draft GMAM.

## 2.4 Employee benefits

As per the Accounting Policy the Nagarpalika has to create Separate Funds for meeting the pension and other retirement benefits including Gratuity and Leave encashment. However during the year under consideration the Nagarpalika has no such fund transferred for meeting the pension and other retirement benefits including Gratuity and Leave encashment.

## 2.5 Depreciation on Fixed Assets

### 2.5.1 Rate & Manner

In absence of any prescribed rate, manner and method of depreciation on fixed assets, draft GMAM's, rates, manner and method of depreciation has been adopted as per the Indian Income Tax Act 1961.

**In case of FA created out of grant fund or transferred from WIP to respective Fixed Assets depreciation is calculated on the concept of PUT TO USE basis & where exact details are not made available for 180 days.**

### 2.5.2 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.

### **2.5.3 Fully depreciated assets**

Assets which have been fully depreciated but still in active use by the municipality are disclosed in financial statements at gross value along with accumulated depreciation thereon. Such assets are written off only when formally recognized as an item of scrap due to its retirement from active use by the municipality.

### **2.6 Inventories**

Inventories consist of different types of stores and spares consumed by the different departments of municipality for providing various types of services viz. Water, Sanitation, Health, Public Transportation, Street Lighting etc. In the case of this Nagarpalika, generally most of the purchases are need based and are directly expensed to revenue accounts & hence there is no Closing stock on hand.

### **2.7 Employee Benefits**

**2.7.1** Gratuity and liability for bonus accrued for the year has not been provided. The same is considered on payment basis.

**2.7.2** Contribution to Provident Fund is recognized as expense when incurred. During the year, Rs. NIL/- has been spent and accounted for as EPF.

### **2.8 Treatment of Grants**

#### **2.8.1 Additions/deductions during the year**

Grant received from government agencies are credited directly to respective Grant fund liability account and expenditure incurred there from is debited to respective expenditure control account "expenditure against grant". At the Year end, accumulated 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 grants are transferred to capital contribution from grant liability. Whereas funds equal to revenue expenditure incurred against grants are transferred to revenue grants from grant liability. In several cases where any revenue expense incurred by municipality in regular course of activity is met by grant fund the expenditure is directly charged to concerned expenditure account instead of First charging it to expenditure control account and then transferring it to revenue.

**2.8.2 Interest on grant funds**

Interest received on saving/term bank account belonging to grant funds are directly credited to respective grant fund accounts. It is recognized on accrual basis.

**2.9 Classification of bank FDRs**

Municipality has parked idle own fund as well as grant funds into several short Term bank deposits. Interest on Investment is generally recognized as and when due.

**2.10 Other Disclosures.**

1. The nagarpalika is having many unclaimed deposits at the year end. This amount is shown as liability in the current year. The Nagarpalika has not updated the register of the various deposits. Moreover the Nagarpalika does not maintain a separate register for the security Deposit & Earnest Money Deposit & other Deposit. The above amount includes Tender EMD, Retention Money, Drainage Deposit, Water works Deposit, Octroi Deposit, Performance Guarantee, Security Deposit etc.
2. During the year amount spent out of Professional Tax Grant has been actually spent out of professional tax received during the year and hence the same has been considered to have been spent out of own fund.
3. No separate specific accounts for the grants are maintained. Due to above reasons the Unutilized Grant Balance is not reconciled with amount held in Bank or as FDR. (See Annexure "Grant Details Part I,II & III" for detail). As various Grants are kept together & bifurcation of Interest earned from FDR of specific grant is unascertainable, Interest earned from these FDR is transferred to Consolidated Grant Fund Account. In the cases specific FDR kept interest is credited to respective Grant Fund. The summary of Grant Unutilized is as under :

		(Amt. in Rs.)
A.	Aggregate unutilized grants	14,17,12,919.23
B.	Represented by :	
	a. Aggregate of Balances in Bank:	
	Savings deposits	14,27,17,698.15
	Current deposits	
	Fixed Deposits	32,94,466.00
	b. Aggregate unadjusted advances from grant fund	
C	A-B	42,99,244.92

The difference in the grant balance is due to multiple reasons. Eg. Grant received after deductions of interest on unsecured loans, Grant is unutilized from long, nagarpalika is of the opinion that they have already used it but no direct nexus made available.

4. The Detail Demand Register of the Nagarpalika is not properly updated. And the figures of the earlier dues are varying in each reports. At times taxes received in a particular month varies from register of earlier years and current year and then automatically tallies in another month. Here we have entered as per the data provided by them and hence quarterly balance of control accounts are sometimes not zero but annual figures are tallied and control accounts have zero balance at the year end. Regarding the treatment of Professional Tax, income is booked on receipt basis.
5. Debit / Credit balance in Loans & Advances are subject to confirmation / reconciliation and consequent modifications, if any.
6. *Nagarpalika has taken Loans from various organizations but as required details not available no interest for the year 2015-16 in the absence of specific information provided for.*

As informed by the Accountant of Nagarpalika the detail bifurcation of loan payable as on 31/03/21 is as under:

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	Reconciliation Made
1	GMFB	VNVY - 1 Loan	20,28,741.00	18,07,658.00	38,36,399.00	Yes
2	GMFB	NSDP Loan	1,28,64,025.00	1.00	1,28,64,026.00	Yes
3	GMFB	VNVY - 2 Loan	45,00,000.00	55,80,000.00	1,00,80,000.00	Yes
4	State Government	Drought Loan	7,10,910.00	56,872.80	7,67,782.80	No
5	GMFB	Shri Nidhi	7,17,266.00	2,08,134.00	9,25,400.00	Yes
6	Other Financial Institution	LIC	2,19,56,917.00	71,76,574.80	2,91,33,491.80	No

7. The municipality is yet to undertake a formal exercise to identify the time barred claims with respect to outstanding deposits/credit balance at year end keeping in view special provision under municipal enactments, if any, as

well as general law in this regard and cleanup its liability against outstanding deposits to that extent by forfeiting eligible deposits.

8. In the opening 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.
9. Provisions, contingent Liabilities & Contingent Assets Provisions involving a substantial degree of estimation in measurement are recognized when there is present obligation as a result of past events and it is probable that there will be an outflow of resources.
10. Security Deposits received from the contractors in the form of Bank FDR are not entered in the financial books instead a separate register is being maintained for the physical control purpose.
11. 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.
12. There is no practice in the nagarpalika of maintaining pending bills register. Hence Revenue expenditure incurred during the year but for which no payment advice is received by the account department and / or not accounted by the account department up to 31-03-2019 is not included in these financial statements.
13. **Segment Reporting** : Municipal operations are by their very nature diverse. As a single entity, municipality involved in multifarious activities - each with a specific purpose, some activities in the nature of business such as services of purpose, some activities in the nature of business such as services of Public Transportation and others as a part of Governmental activity such as services of water, sanitation, street lighting and the like. Therefore, on the basis of single Income & Expenditure Account for the municipal entity as a whole, it is difficult to analyze the way municipal funds are being utilized or expended.
14. Current debit / credit balances: Balances of sundry creditors & debtors are subject to confirmation / reconciliation and consequent modifications, if any.

Schedule :U  
Significant Accountant Policy Notes to Accountants

Balasinor Nagarpalika

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

16. TDS Accounts mentioning that 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.

17. Provision for accrual interest has to be made for amount invested from own fund as shown under account code 420. but not Found Any such data from Nagarpalika - and bank

18. Entries Pased in Muncipal General Fund Account:

Sr. No.	Name of Account	Debit	Credit	Reason
1	No Entries has been passed in Muncipal General Fund Account			

For Dinesh K Shah & Co,  
Chartered Accountants

For Balasinor Nagarpalika

Lead Manager

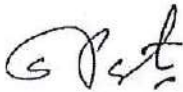
Chief Officer Accountant



(CA Dinesh K Shah)  
M. No. 010477

Date : 28-05-2023

Place : Balasinor

  
ચોકાઉત્તર  
નગરપાલિકા બાલાસિનોર

  
ચીફ ઓફિસર  
નગરપાલિકા બાલાસિનોર