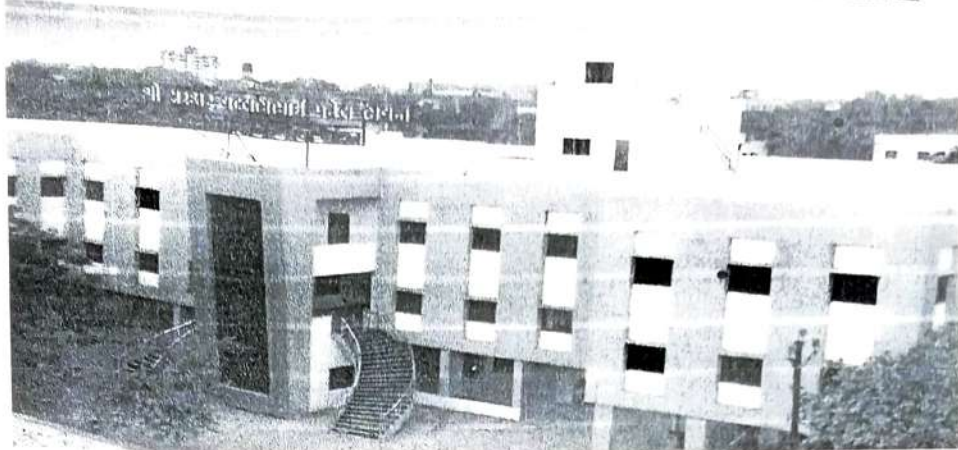


Gujarat Municipal Accounting Reform Project - 2005-2021

Annual Accounts

2020-2021

NAGARPALIKA AMRELI



:: Submitted by ::

A. B. KOTHIYA & CO.
CHARTERED ACCOUNTANTS

(LEAD MANAGER: MR. ASHOK B.KOTHIYA)

1ST FLOOR, GIRNAR COMLEX,

OPP: LIBRARY

AMRELI -365601

PH.: 02792-228953/232683

Email: abkothiyaco@yahoo.co.in

Submitted to



Gujarat Municipal Finance Board

GMARP Project Management & Training Unit

Nigam Vistar, Sector-10/A,

Gandhinagar-382010

Phone No-23250296-23250332- 23250294

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AMRELI NAGAR PALIKA

INCOME & EXPENDITURE ACCOUNT For the year ended March 31-03-2021

Sr. No.	Major Head Description	Major Code	Schedule	Amount Rs.	
				2021	2020
I	INCOME				
1	Tax Revenue	110	A	66742147.00	64733182.00
2	Assigned Revenues & Compansations	120	B	64301820.00	64745027.00
3	Rental Income from Municipal Properties	130	C	7890042.00	6547444.00
4	Fees & User Charges	140	D	11203683.49	10700377.50
5	Sale & Hire Charges	150	E	635309.52	746555.00
6	Revenue Grants and Contributions & Subsidies	160	F	62177529.00	47475109.00
7	Income from Investment	170	G	3773477.00	468221.00
8	Interast Earned	171	H	4657377.00	5795023.00
9	Other Income	180	I	2046175.50	1405276.20
				223427560.51	202616214.70
II	EXPENDITURE				
1	Establishment Expenses	210	J	128906958.00	118010203.00
2	Administrative Expenses	220	K	20366902.00	14736606.00
3	Operating & Maintenance	230	L	153246847.00	54045584.00
4	Interest & Finance Charges	240	M	561081.34	227323.50
5	Programme Expenses	250	N	4296142.00	3068619.00
6	Revenue Grants, Contribution, & Subcidies to Other	260	O	130350.00	105000.00
7	Provision & Write Off	270	P	310462.00	949571.50
8	Miscellaneous Expenses Losses & Refunds	271	Q	0.00	0.00
9	Depreciation	272	R	146644667.00	133755205.00
				454463409.34	324898112.00
	Gross Surplus of Income Over Expenses			(231035848.83)	(122281897.30)
	Less :-Transfer to Reserve Funds/Prior Period Exps.	290	S(a)	0.00	0.00
				(231035848.83)	(122281897.30)
	Add : Prior Perior Period Items	280	S(b)	-4864.00	-19300.00
				(231040712.83)	(122301197.30)
	Net Surplus Carried Over to Municipal Fund				
	Notes to the Accounts		<u>U</u>		

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

FOR AMRELI NAGARPALIKA
AMRELI

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

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



Date : 25/01/2022
Place : Amreli

Account / Chief Officer / President

પ્રમી
એકાઉન્ટન્ટ ચીફ ઓફિસર
અમરેલી નગરપાલીકા

Place : Amreli

AMRELI MUNICIPAL PALIKA

SCHEDULE FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT
For the year ended March 31-03- 2021

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2021	2020
SCHEDULE : A : Tax Revenue - 110					
1	Property Tax	11001	1	35699994.00	32781847.00
2	Water Tax	11002	2	12705660.00	12324448.00
3	Sewerage Tax	11003		0.00	0.00
4	Conservancy (Sanitation) Tax	11004	3	4639292.00	4508258.00
5	Lighting Tax	11005	4	2072650.00	2012350.00
6	Education Tax	11006		0.00	0.00
7	Vehicle Tax	11007		0.00	0.00
8	Tax on Animals	11008		0.00	0.00
9	Electricity	11009		0.00	0.00
10	Professional Tax	11010	5	11624551.00	13106279.00
11	Advertisement Tax	11011		0.00	0.00
12	Pligrimage Tax	11012		0.00	0.00
13	Octroi & Toll	11051		0.00	0.00
14	Cess	11052		0.00	0.00
15	Others Taxes	11080		0.00	0.00
16	Tax Remission & Refund	11090		0.00	0.00
				66742147.00	64733182.00
SCHEDULE : B : Assigned Revenue & Compansations - 120					
1	Tax & Duties Collected by Others	12010		0.00	0.00
2	Compansations in lieu of Taxes / Duties	12020	6	64301820.00	64745027.00
3	Compansations in lieu of Coccessions	12030		0.00	0.00
				64301820.00	64745027.00
SCHEDULE : C : Rental Income from Municipal Properties - 130					
1	Rent from Civic Amenities	13010	7	5656289.00	3785617.00
2	Rent from Office Building	13020	8	3100.00	30766.00
3	Rent from Guest House	13030		0.00	0.00
4	Rent from Lease of Land	13040	9	1583603.00	1306682.00
5	Other Rent	13080	10	643900.00	1296585.00
6	Rent,Remissions,and Refund	13090	11	3150.00	127794.00
				7890042.00	6547444.00
SCHEDULE :D : Fees & User Charges - 140					
1	Empanelment & Registration Charges	14010		0.00	0.00
2	Licensing Fees	14011	12	561.00	24391.00
3	Fees for grant of Permit	14012	13	5555821.00	7223255.00
4	Fees for Certificate / Extract	14013	14	185294.78	101450.00
5	Development Charges	14014		0.00	0.00
6	Regularisation Fees	14015		0.00	0.00
7	Penalties & Fines	14020	15	388.00	620.00
8	Other Fees	14040	16	1750309.00	1961863.50
9	User Charges	14050	17	889074.24	907998.00
10	Entry Fees	14060		0.00	0.00
11	Service / Administrative Charges	14070	18	2822235.47	480800.00
12	Other Charges	14080		0.00	0.00
13	Fees Remission and Refund	14090		0.00	0.00
				11203683.49	10700377.50



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2021	2020
SCHEDULE : E : Sale & Hire Charges - 150					
1	Sale of Products	15010		0.00	0.00
2	Sale of Forms & Publications	15011	19	635309.52	746555.00
3	Sale of Store & Scrap	15012		0.00	0.00
4	Sale of Others	15030		0.00	0.00
5	Hire Charges for Vehicles	15040		0.00	0.00
6	Hire Charges on Equipments	15041		0.00	0.00
				635309.52	746555.00
SCHEDULE : F :Revenue Grant ,Contri,&Subcidies -160					
1	Revenue Grants	16010	20	62146429.00	47371009.00
2	Reimbursement of Expenses	16020		0.00	0.00
3	Contribution Towards Schame	16030	21	31100.00	104100.00
				62177529.00	47475109.00
SCHEDULE : G : Income From Investment - 170					
1	Interest	17010	22	3773477.00	468221.00
2	Dividand	17020		0.00	0.00
3	Income from Project taken Up on Comm. Basis	17030		0.00	0.00
4	Profit on sale of Investment	17040		0.00	0.00
5	Others	17080		0.00	0.00
				3773477.00	468221.00
SCHEDULE : H : Interest Earned - 171					
1	Interest from Bank Account	17110	23	4657377.00	5790523.00
2	Interest on Loan and Advances to Employees	17120	24	0.00	4500.00
3	Interest on Loan to Others	17130		0.00	0.00
4	Other Interest	17180		0.00	0.00
				4657377.00	5795023.00
SCHEDULE : I : Other Income - 180					
1	Deposite Forfeited	18010		0.00	0.00
2	Lapsed Deposits	18011		0.00	0.00
3	Insurance Claims Recovery	18020		0.00	0.00
4	Profit on Disposal of Fixed Assets	18030		0.00	0.00
5	Recovery from Employees	18040	25	351083.00	901687.80
6	Unclaimed Refund payable/Liabilities written back	18050	26	173492.00	32978.00
7	Excess Provisions written back	18060	27	242819.50	0.00
8	Miscellaneous Income	18080	28	1278781.00	470610.40
				2046175.50	1405276.20
SCHEDULE : J :Establishment Expenses - 210					
1	Salaries,Wages & Bonus	21010	29	98748500.00	92935343.00
2	Benefit and Allowances	21020	30	4651551.00	3838070.00
3	Pension	21030	31	188287.00	146487.00
4	Other Terminal & Retirement Benefits	21040	32	25318620.00	21090303.00
				128906958.00	118010203.00
SCHEDULE : K : Administrative Expenses - 220					
1	Rent,Rates,Taxes	22010	33	440479.00	2295637.00
2	Office Maintanance	22011	34	5710694.00	3140065.00
3	Communication Expenses	22012	35	496553.00	477655.00
4	Books & Periodicals	22020		0.00	0.00
5	Printing and Stationery	22021	36	781812.00	684224.00
6	Travelling & Conveyance	22030	37	1996359.00	2304227.00
				9425897.00	8901808.00



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2021	2020
7	Insurance			9425897.00	8901808.00
8	Audit Fees	22040	38	913382.00	1360081.00
9	Legal Expenses	22050		0.00	0.00
10	Professional and other Fees	22051	39	300600.00	0.00
11	Council meeting, Honorarium & sitting fees	22052	40	6702462.00	3690399.00
12	Advertisement and Publicity	22053		0.00	0.00
13	Membership & subscription	22060	41	935561.00	589455.00
14	Others	22061		0.00	0.00
		22080	42	2089000.00	194863.00
				20366902.00	14736606.00
SCHEDULE : L : Operating & Maintenance - 230					
1	Power & Fuel	23010	43	8871435.00	7522507.00
2	Bulk Purchase	23020	44	94568449.00	0.00
3	Consumption of Stores	23030	45	4499542.00	1435256.00
4	Hire Charges	23040	46	63030.00	2113030.00
5	Repairs & Maintenance Infrastructure Assets	23050	47	39781092.00	34105887.00
6	Repairs & Maintenance Civil Amenities	23051	48	995723.00	2781326.00
7	Repairs & Maintenance Building	23052	49	895245.00	849396.00
8	Repairs & Maintenance Vehicles	23053	50	1461131.00	3946562.00
9	Repairs & Maintenance Others	23059	51	1769287.00	1291620.00
10	Other Operating & Maintenance expenses	23080	52	341913.00	0.00
				153246847.00	54045584.00
SCHEDULE : M : Interest & Finance Charges - 240					
1	Interest on Loan from Central Government	24010		0.00	0.00
2	Interest on Loan from State Government	24020	53	538554.00	221631.00
3	Interest on Loan from Government Bodies & Associati	24030		0.00	0.00
4	Interest on Loan from international Agencies	24040		0.00	0.00
5	Interest on Loan from Bank & Other financial Institutio	24050		0.00	0.00
6	Other Interest	24060		0.00	0.00
7	Bank Charges	24070	54	22527.34	5692.50
8	Other Finance Expenses	24080		0.00	0.00
				561081.34	227323.50
SCHEDULE : N : Programme Expenses - 250					
1	Election Expenses	25010	55	3026096.00	81240.00
2	Own Programme	25020	56	1198546.00	672484.00
3	Share In Programme of Others	25030	57	71500.00	2314895.00
				4296142.00	3068619.00
SCHEDULE : O : Rev.Grant,Contri .Subcidies - 260					
1	Grants	26010	58	0.00	15000.00
2	Contributions	26020	59	130350.00	0.00
3	Subcidies	26030	60	0.00	90000.00
				130350.00	105000.00
SCHEDULE : P : Provision & Write Off - 270					
1	Provision for Doubtful Receivables	27010	61	302982.00	909367.50
2	Provision for Other Assets	27020		0.00	0.00
3	Revenues written off	27030	62	0.00	2564.00
4	Assets Written Off	27040		0.00	0.00
5	Miscllaneous Expenses Written Off	27050	63	7480.00	37640.00
				310462.00	949571.50



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2021	2020
SCHEDULE : Q : Misc. Expenses - 271					
1	Loss on Disposal of Assets	27110		0.00	0.00
2	Loss on Disposal of Investments	27120		0.00	0.00
3	Decline in Value of Investments	27130		0.00	0.00
				0.00	0.00
SCHEDULE : R : Depreciation - 272					
1	Building	27220	64	24405058.00	23245082.00
2	Civic Amenities	27221		0.00	0.00
3	Workshop & Work Station	27223		0.00	0.00
4	Roads & Bridges	27230	65	61475719.00	49742762.00
5	Sewerage & Drainage	27231	66	9433548.00	9262749.00
6	Water Ways	27232	67	39439884.00	39511003.00
7	Public Lighting	27233		0.00	0.00
8	Plant & Machinery	27240		0.00	0.00
9	Vehicles	27250	68	2355909.00	2521949.00
10	Office & Other Equipments	27260	69	620355.00	716111.00
11	Computer	27261		0.00	0.00
12	Other Equipment	27262		0.00	0.00
12	Furniture, Fixture, Fittings and Electrical Appliances	27270	70	178119.00	112911.00
13	Other Fixes Assets	27280	71	8736075.00	8642638.00
				146644667.00	133755205.00
SCHEDULE : S : Prior Period Items - 280					
1	Taxes	28010		0.00	0.00
2	Other Revenues	28020		0.00	0.00
3	Recovery of revenues written off	28030		0.00	0.00
4	Other Income	28040		0.00	0.00
5	Refund of Taxes	28050	72	4864.00	0.00
6	Refund of Other - Revenues	28060		0.00	0.00
7	Other Expenses	28080	73	0.00	19300.00
				4864.00	19300.00
SCHEDULE : T : Transfer to Reserve Funds -290					
1	Special Funds	29010		0.00	0.00
2	Sinking Funds	29020		0.00	0.00
3	Trust Funds	29030		0.00	0.00
4	Reserves	29040		0.00	0.00
5	Municipal General Fund	29050		0.00	0.00
6	Income & Expenditure A/c	29099		0.00	0.00
				0.00	0.00

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

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

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



Date : 25/01/2022
Place : Amreli

FOR AMRELI NAGARPALIKA
AMRELI

Account / Chief Officer / President

[Signature]
એકાઉન્ટન્ટ ચીફ ઓફિસર
અમરેલી નગરપાલીકા

Place : Amreli

AMRELI NAGARPALIKA

GROUPINGS FORMING PART OF SCHEDULES ANNEXED BALANCE SHEET AS ON MARCH 31-03-2021

Sr. No.	Major Head Description	Major Code	Sch.	Current Year 2021	Previous Year 2020
I LIABILITIES					
1	Reserve & Surplus :				
(i)	Municipal (General) Fund	310	A	(1,608,852,178.50)	(1,378,214,602.67)
(ii)	Earmarked Funds	311	B	17,257,690.00	16,523,790.00
(iii)	Reserves	312	C	2,204,501,883.00	1,976,001,892.00
	Total of Reseve and Surplus			612,907,394.50	614,311,079.33
2	Grant, Contributions for Specific				
(i)	Grant, Contribution for Specific purposes	320	D	269,151,052.45	246,199,851.45
	Total of Grant, Capital Contribution			269,151,052.45	246,199,851.45
3	Loans (Liabilities) :				
(i)	Secured Loans	330	E	20,193,432.00	20,468,688.00
(ii)	Unsecured loans	331	F	-	-
	Total of Loans (Liabilities)			20,193,432.00	20,468,688.00
4	Current Liabilities & Provision :				
(i)	Deposit Received	340	G	34,155,083.72	39,043,905.64
(ii)	Deposits Works	341	H	-	-
(iii)	Other Liabilities	350	I	852,120,107.97	768,960,844.38
(iv)	Provosions	360	J	-	14,625.00
	Total of Current Liabilities & Provision			886,275,191.69	808,019,375.02
	TOTAL LIABILITIES (Total of 1 to 4)			1,788,527,070.64	1,688,998,993.80
II ASSETS					
1	Fixed Assets :				
(i)	Fixed Assets	410	K	2,295,429,786.00	2,045,901,256.00
(ii)	Less : Accumulated Depreciation	411	K-1	(858,644,042.00)	(711,999,375.00)
(iii)	Capital work-in-progress	412	L	-	-
	Total Of Fixed Assets			1,436,785,744.00	1,333,901,881.00
2	Investment :				
(i)	Investments in General Fund	420	M	-	-
(ii)	Investments in Other Fund	421	M-1	140,742,229.41	99,642,459.41
	Total Of Investments			140,742,229.41	99,642,459.41
3	Current Assets, Loan & Advances :				
(i)	Stock - in - Hand	430	N	76,212.00	76,212.00
(ii)	Sundry Debtors(Receivables)	431	O	79,060,023.00	78,819,373.00
(iii)	Less: Accumulated provisions against Debtors	432	O-1	(19,765,006.00)	(19,704,843.50)
(iv)	Pre-paid Expenses	440	P	-	-
(v)	Cash & Bank Balances	450	Q	148,622,466.30	193,217,458.96
(vi)	Loans, Advances & Deposits	460	R	3,005,401.93	3,046,452.93
(vii)	Accumulated Provisions against Loans, Advances	461	R-1	-	-
(viii)	Other Assets	470	S	-	-
(ix)	Miscellaneous Expenditure to be written off	480	T	-	-
	Total of Current Assets, Loan & Advances			210,999,097.23	255,454,653.39
	TOTAL ASSETS (Total of 1 to 3)			1,788,527,070.64	1,688,998,993.80
	Notes to the Accounts and accounting Policies		U		

FOR A. B. KOTHIYA & CO.

Chartered Accountants

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



FOR AMRELI NAGARPALIKA

AMRELI

Account / Chief Officer / President

[Signature]
એકાઉન્ટન્ટ ચીફ ઓફિસર
અમરેલી નગરપાલીકા

Place : Amreli

Date : 25/01/2022

Place : Amreli

AMRELI NAGAR PALIKA

GROUPINGS FORMING PART OF SCHEDULES ANNEXED BALANCE SHEET AS ON MARCH 31/3/2021

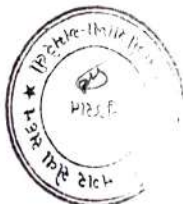
Sr. No.	Minor Head Description	Minor Code	Grouping	Current Year 2021	Previous Year 2020
SCHEDULE - A : MUNICIPAL FUNDS - 310					
1	Municipal Fund	31010	1	-562554657.08	-562957794.08
2	Excess of Income & Expenditure Account	31090	2	-1046297521.42	-815256808.59
	TOTAL			-1608852178.50	-1378214602.67
SCHEDULE - B : EARMARKED FUNDS - 311					
1	Special Fund	31110	3	16892016.00	16158116.00
2	Sinking Funds	31150		-	-
3	Trust or Agency funds	31170	4	365674.00	365674.00
	TOTAL			17257690.00	16523790.00
SCHEDULE - C: RESERVES- 312					
1	Capital Contributions	31210	5	2204501883.00	1976001892.00
2	Capital Reserve	31211		-	-
3	Borrowing Redumtion Reserve	31220		-	-
4	Special Funds (Utilised)	31230		-	-
5	Starutory Reserve	31240		-	-
6	General Reserve	31250		-	-
7	Revaluation Reserve	31260		-	-
	TOTAL			2204501883.00	1976001892.00
SCHEDULE - D : GRANTS, CONTRIBUTIONS FORSPECIFIC PURPOSE - 320					
1	Central Government	32010	6	28706479.00	38384079.00
2	State Governement	32020	7	240444573.45	207815772.45
3	Other Government Agencies	32030		-	-
4	Financial Institutions	32040		-	-
5	Welfare Bodies	32050		-	-
6	International Organisations	32060		-	-
7	Others	32080		-	-
	TOTAL			269151052.45	246199851.45
SCHEDULE - E: SECURED LOANS - 330					
1	Loan from Central Government	33010		-	-
2	Loan from State Government	33020	8	-46646.00	228610.00
3	Loan from Government Bodies & Association	33030	9	19770506.00	19770506.00
4	Loan from International Agencies	33040		-	-
5	Loan from Banks & Financial Institutions	33050	10	469572.00	469572.00
6	Other Term Loans	33060		-	-
7	Bonds & Debentures	33070		-	-
8	Other Loans	33080		-	-
	TOTAL			20193432.00	20468688.00
SCHEDULE - F: UNSECURED LOANS - 331					
1	Loans from Central Government	33110		-	-
2	Loans from State Government	33120		-	-
3	Loans from Government Bodies & Association	33030		-	-
4	Loans from International Agencies	33040		-	-
5	Loan from Banks & Other Financial Institutes	33050		-	-
6	Other Term Loans	33060		-	-
7	Bonds & Debentures	33070		-	-
	TOTAL			0.00	0.00



Sr. No.	Minor Head Description	Minor Code	Grouping	Current Year 2021	Previous Year 2020
	Brought Forward			2183937309.00	1949355041.00
12	Vehicles	41050	31	34132082.00	31302082.00
13	Office & Other Equipment	41060	32	1460735.00	1460735.00
14	Computers	41061	33	2578251.00	2478251.00
15	Other Equipment	41062	34	6712936.00	6712936.00
16	Furniture, Fixture, Fittings and Electrical Appliances	41070	35	3075649.00	1988534.00
17	Other Fix Assets	41080	36	63532824.00	52603677.00
18.	Assets under Disposal	41090		-	-
	TOTAL			2295429786.00	2045901256.00
	SCHEDULE- K - 1 : Accumulated Depreciation- 411				
1	Building	41120	37	162164514.00	137759456.00
2	Civic Amenities & Services Centers	41121		0.00	0.00
3	Workshop & Water Station	41123		0.00	0.00
4	Roads & Bridges	41130	38	263242132.00	201766413.00
5	Sewerage and Drainage	41131	39	37499713.00	28066165.00
6	Waterways	41132	40	322584040.00	283144156.00
7	Public Lighting	41133	41	22424103.00	18293679.00
8	Plant & machinery	41140	42	5714011.00	5502442.00
9	Hospital Equipment	41141		-	-
10	Vehicles	41150	43	18695046.00	16339137.00
11	Office & Other Equipment	41160	44	798672.00	725109.00
12	Computers	41161	45	1698812.00	1437108.00
13	Other Office Equipment :	41162	46	4147154.00	3862066.00
14	Furniture, Fixtures, Fittings and Electrical Appliance	41170	47	979329.00	801210.00
15	Other Fixed Assets	41180	48	18696516.00	14302434.00
	TOTAL			858644042.00	711999375.00
	SCHEDULE - L : Capital Work-in-progress- 412				
1	Specific Grants	41210		-	-
2	Special funds	41220		-	-
3	Specific Schemes	41230		-	-
4	Own Source - Assets	41240		-	-
	TOTAL			0.00	0.00
	SCHEDULE -M : Investment General Fund- 420				
1	Central Government Securities	42010		-	-
2	State Government Securities	42020		0.00	0.00
3	Debentures and Bonds	42030		-	-
4	Preference Shares	42040		-	-
5	Equity Shares	42050		-	-
6	Units of Mutual Funds	42060		-	-
7	Other Investments	42080		0.00	0.00
8	Accumulated Provision	42090		-	-
	TOTAL			0.00	0.00



Sr. No.	Minor Head Description	Minor Code	Grouping	Current Year 2021	Previous Year 2020
SCHEDULE M-1: Investment Other Fund- 421					
1	Central Government Securities	42110	49	7093806.00	1093806.00
2	State Government Securities	42120	50	4000000.00	4000000.00
3	Debentures and Bonds	42130		-	-
4	Preference Shares	42140		-	-
5	Equity Shares	42150		-	-
6	Units of Mutual Funds	42160		-	-
7	Other Investments	42180	51	129648423.41	94548653.41
8	Accumulated Provision	42190		-	-
TOTAL				140742229.41	99642459.41
SCHEDULE -N : Stock - in - hand - 43U					
1	Stores	43010	52	76212.00	76212.00
2	Loose Tools	43020		-	-
3	Others	43080		-	-
TOTAL				76212.00	76212.00
SCHEDULE -O : Sundry Debtors(Receivables) - 431					
1	Receivables for Property Taxes	43110	53	78678408.00	78437758.00
2	Receivable for Other Taxes	43119		-	-
3	Receivables for Cess	43120		-	-
4	Receivable for Fees & User Charges	43130	54	169408.00	169408.00
5	Receivable from other sources	43140	55	212207.00	212207.00
6	Receivable from Government	43150	56	0.00	0.00
7	Receivables control accounts	43180		-	-
8	State Govt Cesses/ levies in Property Taxes - Control account	43191		-	-
9	State Govt Cesses/ levies in Water Taxes - Control account	43192		-	-
10	State Govt Cesses/ levies in Other Taxes - Control account	43199		-	-
TOTAL				79060023.00	78819373.00
SCHEDULE -O-1: ACCUM. PROVISIONS AGAINST DEBTORS (Receivables) - 432					
1	Provisions for outstanding Property Tax	43210	57	11,939,552.00	11,650,993.50
2	Provision for outstanding Water Tax	43211	58	4,381,306.00	4,624,125.50
3	Provision for outstanding Other Tax	43212	59	3,391,096.00	3,376,672.50
4	Provision for outstanding Cess	43220		-	-
5	Provision for outstanding Fees & User Charges	43230	60	53,052.00	53,052.00
6	Provision for outstanding other receivable	43240		-	-
7	State Govt Cesses/ levies in Property Taxes - Provision account	43291		-	-
8	account	43292		-	-
9	account	43299		-	-
				19765006.00	19704843.50
SCHEDULE - P : Pre-paid Expenses - 440					
1	Establishment	44010		-	-
2	Administration	44020		-	-
3	Operations & Maintenance	44030		-	-
				0.00	0.00



Sr. No.	Minor Head Description	Minor Code	Grouping	Current Year 2021	Previous Year 2020
SCHEDULE - Q : CASH & BANK BALANCES - 450					
1	Cash	45010	61	755768.00	8806.00
Balance with Bank - Municipal Fund					
2	Nationalized Banks	45021	62	79116781.47	92968607.49
3	Other Scheduled Banks	45022		-	-
4	Scheduled Cooperative Banks	45023		-	-
5	Post Office	45024		-	-
Balance with Bank - Special Funds					
6	Nationalized Banks	45041		-	-
7	Other Scheduled Banks	45042		-	-
8	Scheduled Co-operative Banks	45043		-	-
9	Post Office	45044		-	-
Balance with Bank - Grant Funds					
10	Nationalized Banks	45061	63	68749916.83	100240045.47
11	Other Scheduled Banks	45062		-	-
12	Scheduled Cooperative Banks	45063		-	-
13	Post Office	45064		-	-
TOTAL				148622466.30	193217458.96
SCHEDULE - R : LOANS, ADVANCES & DEPOSITS- 460					
1	Loans & Advances to Employees	46010	64	2921461.93	3015952.93
2	Employees Provident Fund Loans	46020		-	-
3	Loans to Others	46030		-	-
4	Advance to Suppliers and contractors	46040		-	-
5	Advance to others	46050		-	-
6	Deposits with external Agencies	46060	65	30500.00	30500.00
7	Other current assets	46080	66	53440.00	-
TOTAL				3005401.93	3046452.93
SCHEDULE - R-1 : Accumulated Provisions against Loans, Advances & Deposits - 461					
1	Loans to Other	46110		-	-
2	Advances	46120		-	-
3	Deposits	46130		-	-
TOTAL				0.00	0.00
SCHEDULE -S- : Other Assets - 470					
1	Deposit Works Expenditure	47010		-	-
2	Inter Unit Accounts	47020		-	-
3	Interest Control Payable	47030		-	-
TOTAL				0.00	0.00
SCHEDULE - T : Miscellaneous Expenditure to be written off - 480					
1	Loan Issue Expenses	48010		-	-
2	Discount on Issue of loans	48020		-	-
3	Others	48030		-	-
TOTAL				0.00	0.00

FOR AMRELI NAGARPALIKA

AMRELI
President

FOR A. B. KOTHIYA & CO.

Chartered Accountants
Lead Manager.

[Ashok B. Kothiyia]

Partner

Mem. No. 107721

Date: 25/01/2022

Place: Amreli



Account /

Chief Officer /

એકાઉન્ટન્ટ ચીફ ઓફિસર
અમરેલી નગરપાલીકા

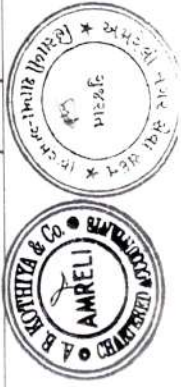
Place: AMRELI

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FIXED ASSETS

TABLE : 2 : FIXED ASSETS

SR. NO	Details Hade Description	Rate of Depreciation	Account Code	GROSS BLOCK				ACCUMULATED DEPRECIATION				Net Block as at 31-03-2021	Net Block as at 31-03-2020		
				Balance as at 01-04-2020	Additional During the Year Before 30-09-2020	Additional During the Year After 01-10-2020	Deduction During the Year	Total	Balance as at 01-04-2020	Depr. During The year	Deduction During the Year			Total	
1	2	3	4	5	6	7	8	9(5+6+7-8)	10	11	12	13	14(10+11+12)	15(9-14)	16(5-11)
A	Land		41010												
1	Free Open Plots		4101001	1345664.00	0.00	0.00	0.00	1345664.00		0.00	0.00	0.00	0.00	1345664.00	1345664.00
2	Land-Gymnasiums		4101006	1523080.00	0.00	0.00	0.00	1523080.00		0.00	0.00	0.00	0.00	1523080.00	1523080.00
	TOTAL - A			2868744.00	0.00	0.00	0.00	2868744.00		0.00	0.00	0.00	0.00	2868744.00	2868744.00
B	Building		41020												
1	Office Building	10%	4102001	24868054.00	0.00	5392010.00	0.00	30260064.00	4112003	2187753.20	2537631	0.00	4725383.78	25534680.22	22680300.80
2	Quarter	10%	4102002	40789454.00	0.00	0.00	0.00	40789454.00	4112001	26182687.10	1460677	0.00	27643363.79	13146090.21	14606766.90
	TOTAL - B			65657508.00	0.00	5392010.00	0.00	71049518.00		28370440.30	3998307	0.00	32368747.57	38680770.43	37287067.70
C	Civic Amenities & Service Center		41021												
1	Community / Auditoriums	10%	4102101	123143124.00	0.00	15658293.00	0.00	138801417.00	4112002	45855532.95	8511674	0.00	54367206.71	84434210.30	77287591.05
2	Pay & Use Toilet Block	10%	4102104	22030744.00	0.00	0.00	0.00	22030744.00	4112002	11166492.10	1086425	0.00	12252917.29	9777826.71	10864251.90
3	Educational Buildings	10%	4102105	45878982.00	0.00	0.00	0.00	45878982.00	4112002	13118913.90	3276007	0.00	16394920.71	29484061.29	32760068.10
4	Crematorium Building	10%	4102106	5047157.00	0.00	0.00	0.00	5047157.00	4112002	2114026.40	293313	0.00	2407339.46	2639817.54	2933130.60
5	Swimming Pool	10%	4102107	1081582.00	0.00	0.00	0.00	1081582.00	4112002	559185.10	52240	0.00	611424.79	470157.21	522396.90
6	Civic Garden Center	10%	4102109	90115814.00	0.00	0.00	0.00	90115814.00	4112002	29182599.75	6093321	0.00	35275921.18	54839892.83	60933214.25
7	Park & Garden	10%	4102110	742584.00	0.00	0.00	0.00	742584.00	4112002	171165.00	57142	0.00	228306.90	514277.10	571419.00
8	Washing Ghat	10%	4102111	300000.00	0.00	0.00	0.00	300000.00	4112002	30000.00	27000	0.00	57000.00	243000.00	270000.00
	TOTAL - C			288339987.00	0.00	15658293.00	0.00	303998280.00		102197915.20	19397122	0.00	121595037.03	182403342.97	186142071.80
D	Commercial Building		41022												
1	Markets		4102201	1.00	0.00	0.00	0.00	1.00	41122	0.00	0.00	0.00	0.00	1.00	1.00
2	Shopping Center		4102202	1.00	0.00	0.00	0.00	1.00		0.00	0.00	0.00	0.00	1.00	1.00
	TOTAL - D			2.00	0.00	0.00	0.00	2.00		0.00	0.00	0.00	0.00	2.00	2.00



Schedule -I: SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNT**1. Significant Accounting Policies**

Important Accounting Policies to be followed by the municipality in respect of Accounting for its transactions and in the preparation and presentation of the financial Statements are prescribed in the National Municipal Accounts Manual (NMAM) & Draft Gujarat Municipal Accounting Manual (GMAM). All The Policies are disclosed below as per NMAM & GMAM even though transaction pertaining to one or several prescribed accounting principal & policies might not have taken place during the year at the municipality during its regular course of activity.

2.1 Basis of Accounting

The financial statements are prepared on a going concern and under historical cost basis under accrual basis of accounting, unless stated otherwise. The method of accounting is the double entry accounting system.

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

- a. Property and other (Particularly Property Tax, Water Tax, Cleaning Tax & Drainage Tax) Taxes are recognized in the period in which become due and demands are ascertainable.
- b. Revenues in respect of Professional Tax on Organizations / entities are accrued in the year to which it pertains and when demands are raised.



- c. Advertisement taxes are accrued based on demand or the contract.
- d. Revenue in respect of trade License fees is accrued in the year to which it pertains and when demands are raised.
- e. Assigned revenues like entertainment Tax, Duty / Surcharge on transfer of Immovable properties are accounted during the year only upon actual receipt. However, at year –end, they are accrued if sanction order (or proceedings) is passed and the amount is ascertained.
- f. Revenue in respect of Rent from Properties is accrued based on terms of agreement
- g. Other Incomes, which are of an uncertain nature or for which the Amount is not ascertainable or where demand is not raised Regular course of operation is recognized on actual receipt.
- ii. **Provision against receivables:**
- a. Prudential norms are applied based on type of income and age of receivable. Based on the policy on provisioning, incomes that have been accrued and are doubtful of recovery are provided for.
- b. For any demand that is outstanding beyond 2 years, provision to be made in the demand based on the following provisioning norms:
- Outstanding for more than 2 year but not exceeding 3 year: 25 per cent



- Outstanding for more than 3 year but not exceeding 4 year: 50 per cent (additional 25 per cent)
 - Outstanding for more than 4 year but not exceeding 5 year: 75 per cent (additional 25 per cent)
 - Outstanding for more than 5 year: 100 per cent (additional 25 per cent)
- C. Any additional provision for demand outstanding (net on overall basis) that has to be made during the year is to be recognized as an expenditure for the current year and any excess provision written back during the year is to be recognized as the municipality's 'other income' for the current year
- d. Refunds and remissions of taxes for the current year are to be adjusted against the income; if they pertain to previous years, they are to be treated as prior period items.
- e. Write-offs of taxes are to be adjusted against the provisions made.
- f. Any subsequent collection or recovery of receivables for property taxes that were already written off shall be recognized as a 'prior period income'.
- g. Demands raised with retrospective effect will be treated as prior income period income to the extent that they pertain to earlier years.



2.3 Recognition of Expenditure

- a. Expenses on Salaries, Bonus and other allowances are recognized as and when they are due for payment.
- b. All revenue expenditures are treated as expenditures in the period in which they are incurred.
- c. In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.
- d. Provisions for expenses are made at the year-end for all bills received up to a cut off date.31-3-2021

2.4 Fixed Assets

I. Recognition

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

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II. Depreciation

d. Depreciation is provided on written down value.

III. Revaluation of fixed assets:

e. Revaluation of fixed assets is undertaken either at the time of issue of municipal bonds or when commercial development / lease of properties are made.

f. Increase in net book value arising on revaluation is credited to 'Revaluation Reserve Account'. Decrease in net book value is charged to income and expenditure account.

g. Revaluation reserve is mortised by equivalent amount of depreciation charged on the revalued portion of the cost of the fixed assets.

2.5 Borrowing Cost

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

2.6 Inventories

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



2.7 Grants

- a. General Grants, Which are of Revenue Nature, are recognized as income on actual receipt.
- b. Grants, which are re-imbusement of specific revenue expenditure, are recognized as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.
- c. Grant received towards capital expenditure is treated as a liability till such time the fixed asset is constructed or acquired. On construction/acquisition of fixed asset, the grant corresponding to the value of the asset so constructed/acquired is treated as a capital receipt and transferred to capital contribution.

2.8 Employee Benefits

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

2.9 Investments

- a. All investments are initially recognized at Cost. The cost of investment shall include cost incurred in acquiring the investment and other incidental expenses incurred for its acquisition.
- b. Long-term investments are carried at their cost. However in the event of any permanent diminution in their value as on the date of balance sheet, these are provided for.
- c. Short-term investments are carried at their cost or market value (if quoted) whichever is lower.

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For, A. B. Kothiyia & Co.,
Chartered Accountants
A. B. Kothiyia
(A. B. Kothiyia)
(M.No.107721) Partner



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અમરેલી નગરપાલીકા

Schedule U

3. Notes to the Accounts

3.1 Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles and draft accounting guidelines as per **GMAM** requires municipality to make estimates and assumptions that affect the reported balance of assets and liabilities and also disclosure relating to contingent liabilities as at the date of financial statements and reported amounts of income and expenses during the reported period. Examples of such estimates relied upon includes provisions on Tax Receivables, useful lives of fixed assets etc. Differences between the actual result and estimates are recognized in the period in which the results are known / materialized latest available statement of accounts issued by concerned lending institutions etc. Which are subject to confirmation / reconciliation and consequent modifications, if any.

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

3.2 Depreciation on Fixed Assets

3.2.1 Rate & Manner

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



3.2.2 Accounting Treatment & Disclosure thereof

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

3.2.3 Fully depreciated assets

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

3.2 Inventories

Inventories consist of different types of stores and spares consumed by the different department of the municipality for providing various types of services viz. Water, Sanitation, Health, Public Transportation, street Lighting etc. Generally most of the purchases are need based and are directly expensed to revenue accounts, but even there are some store of different department taken and valued on FIFO based and certified by the Municipality.

3.4 Employee Benefits

- 3.4.1 The liability in respect of leave encashment accrued for the year has not been provided. The same is considered on payment basis. During the current year, Rs.80,339/- has been incurred for payment
- 3.4.2 Gratuity and liability for bonus accrued for the year has not been provided. The same is considered on payment basis. During the current year, Rs./- has been incurred for payment.



- 3.4.3 Contribution to provident fund is recognized as expense when incurred. During the current year, Rs.87,75,441/- has been incurred for payment.

3.5 Treatment of Grants

3.5.1 Opening Balances of Grants

Grant Funds actually represented by balance closing balance of previous financial year 2019-20 of individual grants as on 31-03-20 were taken as the opening balance of respective grant fund account in absence of required data with the municipality.

3.5.2 Additions/ Deductions during the year

Grants received from Government Agencies are credited directly to respective Grant Fund Liability Account and expenditure incurred there from is debited to respective expenditure control account - 'expenditure against grant'. At the year end, accumulated balances in control accounts are transferred to individual assets / capital work-in-progress / specific revenue expenditure accounts as the case May be. On the other side, funds equal to capital expenditure incurred during the year against grant are transferred to Capital Contribution from grants liability. Whereas funds equal to revenue expenditure incurred against grant are transferred to revenue grants from grant liability. In several cases where any revenue expense incurred by municipality in regular course of activity is met by grant funds, the expenditure is directly charged to concerned expenditure account instead of first charging it to Expenditure control account and then transferring it to revenue.

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



3.6 Other Disclosers

- 1 Provision For Electricity Bills & Telephone bills are provided at the year ended as on 31.03.2021, have been made from the bills of paid in the month of March 2021.
- 2 The Secured Loan from the State – GMFB has sent the statement for the financial year 2016-17 for Vajpayee Nagar Vikas Yojna Loan II & Revolving Funds Loan & NSDP LOAN & Urban Development Fund Loan & Shreenidhi Yojana & G W S. & S B. (Lic Loan) in March 2016. Following are the differences between Double Entry Accounting System and Statements provided by the board

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For, A. B. Kothiyia & Co.,
Chartered Accountants
A. B. Kothiyia
(A. B. Kothiyia)
(M.No.107721) Partner



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એકાઉન્ટન્ટ ચીફ ઓફિસર
અમરેલી નગરપાલીકા

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 31.3.21	Balance outstanding as per respective Nagar Palika	Difference	Reconciliation Made or not	Reason for non Reconciliation
1	V.N.V.Y Loan Part-2		-64968.00	1.00	-64967.00	0.00	YES	
2	Urban Devel. Loan		20834.00	0.00	20834.00	0.00	YES	
3	L I.C. Loan		7241505.00	7063995.00	14305500.00	14305500.00	NO	
4	Water Supply Loan		12529001.00	12677881.00	25206882.00	25206882.00	NO	
5	AJMS Bank Loan	Notes - 1	339200.00	30015.00	369215.00	369215.00	NO	
6	Kinatic Fincap Ltd		130372.00	0.00	130372.00	130372.00	NO	



Note – 1 There is absence Of Providing Details of Loan's Purpose & Obligation, We Can't mention Purpose of That.

3. Other Loans and Advances credit / debit balances are subject to confirmation / reconciliation and consequent modifications, if any.
4. The municipality is yet to undertake a formal exercise to identify the time barred claims with respect to outstanding deposits/credit balances at year end and keeping in view special provisions under municipal enactments, if any, as well as general laws in this regard and cleanup its liability against outstanding deposits to that extent by forfeiting eligible deposits.
5. In the opinion of appropriate authority of municipality, the "Current assets, Loans & Advances" have a value on realization, in the ordinary course of activity, at least equal to the amount at which they are stated in these financial statements.
6. **Provisions, Contingent Liabilities & Contingent Assets:** Provisions involving a substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes, if any. Contingent Assets are neither recognized nor disclosed in the financial statements.
7. In absence of necessary information on record, security deposits lying with telephone service provider, if any, against telephone connections currently in use by the municipality, as well as security deposits lying with electricity Supply Company against electric connections of the municipality could not be ascertained and consequently not recognized in these financial statements
8. Revenue reorganization in case of professional taxes and trade license fees, are booked as when received by the corporation since they are not issuing any bills for the same during the year.

9. **Provision against receivables:**

Sr.	Particulars of Tax Receivable	Received Tax Amt.	Year & O/s Amt.	Provision made @ 25 %
1	Property Tax	34545760.00	47758208.00	11939552.00
2	General Water Tax	13676938.00	17525224.00	4381306.00
3	Sewerage (Drainage) Tax	-	125949.00	31487.25
4	Sanitation (Cleaning) Tax	4622720.00	9207372.00	2301843.00
5	Street Light Tax	2031528.00	4061655.00	1015413.75
6	Notes Fee	-	169408.00	42352.00
7	Rent	-	212207.00	53052.00
	Total	54876946.00	79060023.00	19765006.00



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

A.	Aggregate unutilized grants	269151052.45		
B.	Represented by :			
	a. Aggregate of Balances in Bank:			
	Savings deposits	66401755.94		
	Current deposits	00		
	Fixed Deposits	10001944		
	b. Aggregate unadjusted advances from grant fund	00		
	A-B	192747352.51	Own balance fund in respective bank Account	

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

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

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

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

15 Segment reporting : Municipal operation are by their very nature diverse. As a single entity, municipality involved in multifarious activities –each with a specific purpose, Some activities in the nature of business and other as part of governmental activity such as services water, Sanitation, street light and the like. Therefore, on the basis of single income & Expenditure Account for the municipal entity as whole, it is difficult to analyze the way municipal funds are being utilized or expended.

16. Current debit /credit balances: Balances of sundry creditors & debtors are subjects to confirmation / reconciliation and consequent modifications, if any.

17. TDS Deduction Liability with Correct TDS Rate is of NP. We are liable to book the TDS as Deducted and not for any Non Deduction or Lower Deduction of TDS during the year.



18. Notes: GST Department directly Deducted Amount of Rs.39,11,838/- from AXIS Bank Account of "Amreli Nagarpalika" (Bank Account Number: 909010037845752 -Amreli Branch) during FY.2018-19, & 19-20, But, Amreli Nagarpalika has not any Information related this Deduction made by the GST Department and Amreli Nagarpalika has not take any Action regarding the same.

19. The Difference between Bank Account Statement and Books of Account was incurred due to the Amount of "Permission Fees for Construction" as per Books of Accounts and as per Bank Account Statement is not same. During the Financial Year 2020-21, The Amreli Nagarpalika has maintained the Receipts of "Permission Fees for Construction" Credited in the Bank Account (SBI Bank Account No.-91343) of State Bank of India through Online Bulk Posting by the Nagarpalika. But, the Amount of "Permission Fees for Construction" as per Books of Accounts as per Bank Account Statement is not same. Therefore, the Difference between Bank Account Statement and Books of Account was incurred.

20. The Difference between Bank Account Statement and Books of Account was incurred due to the Amount of "Tax Collection" as per Books of Accounts and as per Bank Account Statement is not same. During the Financial Year 2020-21, The Amreli Nagarpalika has maintained the Receipts of "Tax Collection" Credited in the Bank Account (HDFC Bank Account No.-101) of HDFC Bank through Online Bulk Posting by the Nagarpalika. But, the Amount of "Tax Collection" as per Books of Accounts as per Bank Account Statement is not same. Therefore, the Difference between Bank Account Statement and Books of Account was incurred.

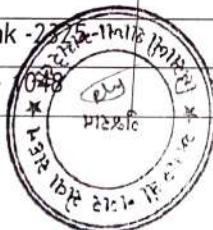


3.7 Details of Accounting Entries in Municipal General Fund Account

Sr No	Amount	Dr	Cr	Reason For Accounting Entry.
	Nil	Nil	Nil	Nil
1.	127881	Revolving Fund Loan Int,	Municipal General Fund	In view to match with the Book of Account of NP, we have done the mentioned treatment as shown aside.
2.	275256	Revolving Fund	Municipal General Fund	In view to match with the Book of Account of NP, we have done the mentioned treatment as shown aside.

3.8 Statement Showing Bank Balance as per Tally and Nagarpalika Books as on 31/03/2021

Sr. No	Name of bank	Balance as per tally	Balance as per Nagarpalika books	Difference	Reason For Difference.
1	Axis Bank - 56887	135713	0.00	135713	Nagarpalika does not have Practice to carried forward bank Balance in their Day Book hence we are unable to reconcile the bank Balance as per tally and Nagarpalika Day Book.
2	I.D.B.I -1106	340183.80	0.00	340183.80	
3	Axis Bank - 45752	1403676.97	0.00	1403676.97	
4	Axis Bank - 24976	889696.91	0.00	889696.91	
5	H.D.F.C.Bank -00344	3961348.13	0.00	3961348.13	
6	SBI BANK 74065	4260450.58	0.00	4260450.58	
7	AXIS Bank - 96607	1073041.28	0.00	1073041.28	
8	HDFC Bank Intrest a/c 00101	4791926.79	0.00	4791926.79	
9	O.B.C Bank A/c 8055	152082.08	0.00	152082.08	
10	I.D.B.I -97592	2524430	0.00	2524430	
11	Canara Bank 02193	6363377	0.00	6363377	
12	H.D.F.C.-20702	572348	0.00	572348	
13	Canara Bank -20702	36233	0.00	36233	
14	Canara Bank -10748	165357	0.00	165357	



15	ICICI Bank - 1125	538062	0.00	538062
16	ICICI Bank - 0779	118289	0.00	118289
17	BOB Bank -30768	79	0.00	79
18	IDBI Bank -25697	8686318	0.00	8686318
19	ICICI Bank -0783	12838787	0.00	12838787
20	IDBI Bank -28957	3860648	0.00	3860648
21	IDBI Bank -72168	5795427	0.00	5795427
22	Canara Bank - 3622	19212760		19212760
23	Icici Bank - 1728	1407134		1407134
24	Bank of Baroda (Dearness Grant S/A - 8404)	481973.12	0.00	481973.12
25	Dena Bank 18586 (Enter. Tax / GMEB)	23346044	0.00	23346044
26	Dena Bank 18607 (Octroi Compensation)	3335192	0.00	3335192
27	U.B.I. 6721 (Education Cess Grant)	1103888	0.00	1103888
28	U.B.I. 4963 (M.L.A./ M.P. Grant)	5907838.76	0.00	5907838.76
29	U.B.I. 7556 (Pravasan Grant)	824152.84	0.00	824152.84
30	U.B.I. 91343 (Octroi Grant)	4825872.01	0.00	4825872.01
31	U.B.I. 7440 (Natural Calamity)	302899	0.00	302899
32	U.B.I (I.H.S.D.P. Grant -7585)	4737926	0.00	4737926
33	Dena /BOB Bank - (IHSDP) - 24934/3307	1544270	0.00	1544270
34	Axis Bank - 49634	2673507	0.00	2673507
35	BOB Bank -19782	10401	0.00	10401
36	Axis Bank - 72667	1436022.30	0.00	1436022.30
37	H.D.F.C.-20780	697372	0.00	697372
38	Axis Bank-90046	1139495	0.00	1139495
39	Andhara Bank-5419	798769.80	0.00	798769.80
40	HDFC Bank-28381	9331	0.00	9331
41	HDFC Bank-75141	2621204	0.00	2621204
42	HDFC Bank - 25435	116227	0.00	116227
43	Yash Bank - 0030	1654007	0.00	1654007
44	Icici Bank - 792	111	0.00	111

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

FOR A. B. KOTHIYA & CO.
Chartered Accountants

FOR AMRELI NAGARPALIKA
AMRELI

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



Accountant / Chief Officer / President

પ્રત્યક્ષ
એકાઉન્ટન્ટ ચીફ ઓફિસર
અમરેલી નગરપાલીકા

Date :25/01/2022
Place : Amreli

Place : AMRELI

AMRELI NAGARPALIKA 2020-21

Cash Flow Summary

1-Apr-2020 to 31-Mar-2021

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1-Apr-2020 to 31-Mar-2021 Continew

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1-Apr-2020 to 31-Mar-2021

450 Current Assets (450)	55,67,26,420.77	450 Current Assets (450)	55,67,26,420.77
110 Tax Revenue (110)	1,16,24,551.00	210 Establishment Expenses (210)	1,48,71,135.00
120 Assigned Revenues & Compensations (120)	6,43,01,820.00	220 Administrative Expenses (220)	1,70,44,053.00
130 Rental Income From Municipal Properties (130)	78,90,042.00	230 Operations & Maintenance (230)	22,527.34
140 Fees & User Charges (140)	1,12,03,683.49	240 Interest & Finance Charges (240)	40,79,189.00
150 Sale & Hire Charges (150)	6,35,309.52	250 Program Expenses (250)	1,30,350.00
160 Revenue Grants, Contribution and Subsidies (160)	1,05,37,549.00	260 Revenue Grants, Contribution and Subsidies (260)	7,480.00
170 Income From Investments (170)	37,73,477.00	270 Provisions and Write Off (270)	4,864.00
171 Interest Earned (171)	46,57,377.00	280 Prior Period Item (280)	21,19,798.00
180 Other Income (180)	18,03,355.00	290 Grants, Contribution for Specific Purposes (290)	2,84,63,022.00
311 (Estimated Funds (311))	7,43,900.00	340 Deposits Received (340)	413,12,888.83
320 Grants, Contribution for Specific Purposes (320)	30,52,00,970.00	350 Other Liabilities (350)	14,625.00
340 Deposits Received (340)	2,35,74,200.08	360 Provisions (360)	2,10,28,539.00
350 Other Liabilities (350)	4,07,30,469.42	410 Fixed Assets (410)	14,19,000,000.00
421 Investments Other Funds (421)	10,08,00,200.00	421 Investments Other Funds (421)	1,06,57,240.00
431 (Sundry Debtors (Receivables) (431))	5,48,75,545.00	450 Loans, Advances and Deposits (450)	69,22,074.00
450 Loans, Advances and Deposits (450)	1,06,98,291.00	999 Expenditure Against Grant Received)	1,60,97,80,582.23
Total	1,60,97,80,582.23	Total	1,60,97,80,582.23

