

ANJAR NAGARPALIKA

INCOME & EXPENDITURE ACCOUNT
For The Year Ended On March 31, 2021

Sr. No.	Major Head Description	Major Code	Schedule	2021 AMOUNT RS.	2020 AMOUNT RS.
I INCOME					
1	Tax Revenue	110	A	6,30,99,588.00	5,94,03,903.00
2	Assigned Revenues and compensations	120	B	3,30,08,088.00	3,30,08,196.00
3	Rental income from municipal properties	130	C	72,34,053.00	48,16,110.00
4	Fees and User charges	140	D	51,42,988.00	37,82,064.00
5	Sale and Hire Charges	150	E	8,64,207.00	8,83,917.00
6	Revenue Grants, Contribution and Subsidies	160	F	5,56,18,670.00	4,32,54,527.00
7	Income from investments	170	G	5,69,558.00	32,036.00
8	Interest Earned	171	H	69,95,998.00	52,35,776.00
9	Other Income	180	I	3,73,95,848.03	3,08,216.99
TOTAL (A)				20,99,28,998.03	15,07,24,745.99
II EXPENDITURE					
1	Establishment Expenses	210	J	8,76,10,646.00	8,79,01,658.00
2	Administrative Expenses	220	K	39,31,735.00	53,96,822.00
3	Operations & Maintenance	230	L	9,95,09,588.00	12,59,50,222.00
4	Interest & Finance charges	240	M	32,68,579.10	18,69,463.23
5	Programme Expenses	250	N	11,71,192.00	13,11,266.00
6	Revenue Grant, Contribution & Subsidies to Others	260	O	23,31,751.00	42,649.00
7	Provisions and write off	270	P	6,42,248.00	9,49,402.09
8	Misc. Exp., Various types of Losses & Refunds	271	Q	-	-
9	Depreciation	272	R	4,23,08,079.70	4,00,31,817.88
TOTAL (B)				24,07,73,818.80	26,34,53,500.20
Gross Surplus (Deficit) of Income over Expenditure (A) - (B)				(3,08,44,820.77)	(11,27,28,754.21)
	Transfer to Reserves	290	S(a)	(3,08,44,820.77)	(11,27,28,754.21)
	Less: Prior Period Expenses	280	S(b)	-	-
Net Surplus(Deficit)				(3,08,44,820.77)	(11,27,28,754.21)
Notes to Accounts			U		

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

PANKAJ K SHAH ASSOCIATES

Chartered Accountants

Pankaj K Shah

Lead Manager.

PANKAJ K SHAH

Partner

Firm Regl. No.- 107352W

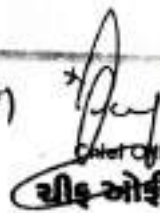
Mem.No.- 034603


UDIN : 21034603AAAAUT2295

Date : 30.09.2021

Place : Ahmedabad




 Chief Officer
 અંજાર નગરપાલિકા અંજાર નગરપાલિકા અંજાર નગરપાલિકા


 Accountant
 અંજાર નગરપાલિકા

ANJAR NAGARPALIKA

SCHEDULES FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT
For The Year Ended On March 31, 2021

Sr. No.	Minor Head Description	Minor Code	Grouping	2021 Amount Rs.	2020 Amount Rs.
SCHEDULE : A : Tax Revenue -110					
1	Property Tax	11001	1	2,71,00,000.00	2,46,00,000.00
2	Water Tax	11002	2	1,33,99,198.00	1,30,43,440.00
3	Sewerage Tax	11003	3	29,34,365.00	29,07,200.00
4	Conservancy Tax	11004	4	71,50,000.00	71,00,000.00
5	Lighting Tax	11005	5	54,00,000.00	53,00,000.00
6	Education Tax	11006			
7	Vehicle Tax	11007			
8	Tax on Animals	11008			
9	Electricity	11009			
10	Professional Tax	11010	6	71,16,025.00	64,53,263.00
11	Advertisement Tax	11011			
12	Pilgrimage Tax	11012			
13	Octroi & Toll	11051			
14	Cess	11052			
15	Other Taxes	11080			
16	Tax Remission & Refund	11090			
	TOTAL			6,30,99,588.00	5,94,03,903.00
SCHEDULE :B : Assigned Revenues & Compensations -120					
1	Taxes and Duties Collected By Others	12010			
2	Compensations in-lieu of Taxes/Duties	12020	7	3,30,08,088.00	3,30,08,196.00
3	Compensations in-lieu of concession	12030			
	TOTAL			3,30,08,088.00	3,30,08,196.00
SCHEDULE :C: Rental Income from Municipal Properties -130					
1	Rent from Civic Amenities	13010	8	58,93,430.00	34,35,967.00
2	Rent from Office Buildings	13020	9	6,258.00	1,11,372.00
3	Rent from Guest Houses	13030			
4	Rent from Lease of Land	13040	10	1,82,365.00	9,75,011.00
5	Other Rent	13080	11	11,52,000.00	2,93,760.00
6	Rent,Remissions and refunds	13090			
	TOTAL			72,34,053.00	48,16,110.00
SCHEDULE :D: Fees and User Charges -140					
1	Empanelment & Registration Charges	14010			
2	Licensing fees	14011	12	16,760.00	54,595.00
3	Fees for grant of Permit/Permission	14012	13	21,31,149.00	3,94,450.00
4	Fees for certificates / Extract of Records	14013	14	1,71,076.00	2,11,619.00
5	Development charges	14014			
6	Regularization fees	14015	15	2,22,788.00	-
7	Penalties & Fines	14020	16	3,20,500.00	-
8	Other fees	14040	17	10,67,886.00	9,15,453.00
9	User Charges	14050	18	11,49,679.00	20,91,072.00
10	Entry Fees	14060			
11	Service / Administrative Charges	14070	19	63,150.00	1,14,875.00
12	Other Charges	14080			
13	Fees Remission & Refund	14090			
	TOTAL			51,42,988.00	37,82,044.00



ANJAR NAGARPALIKA

SCHEDULES FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT
For The Year Ended On March 31, 2021

Sr. No.	Minor Head Description	Minor Code	Grouping	2021 Amount Rs.	2020 Amount Rs.
SCHEDULE -E: Sale and Hire Charges-150					
1	Sale of Products	15010			
2	Sale of Forms and Publications	15011	20	5,08,777.00	2,49,920.00
3	Sale of Stores & Scrap	15012	21	2,79,000.00	2,71,005.00
4	Sale of Others	15030	22	76,930.00	3,62,992.00
5	Hire Charges for Vehicles	15040			
6	Hire Charges for Equipments	15041			
	TOTAL			8,64,207.00	8,83,917.00
SCHEDULE -F: Rev.Grant,Contnt.&Subsidies -160					
1	Revenue Grants	16010	23	5,56,16,670.00	4,32,54,527.00
2	Reimbursement of Expenses	16020			
3	Contribution towards Schemes	16030			
	TOTAL			5,56,16,670.00	4,32,54,527.00
SCHEDULE -G: Income from Investments -170					
1	Interest	17010	24	5,69,558.00	32,036.00
2	Dividend	17020			
3	Income from Projects taken up on Comm. Basis	17030			
4	Profit on sale of Investments	17040			
5	Others	17080			
	TOTAL			5,69,558.00	32,036.00
SCHEDULE -H: Interest Earned-171					
1	Interest from Bank Accounts	17110	25	35,85,404.00	22,41,856.00
2	Interest on loan / Advances to Employees	17120			
3	Interest on loan / Advances to Others	17130			
4	Other Interest	17180	26	34,10,594.00	29,93,920.00
	TOTAL			69,95,998.00	52,35,776.00
SCHEDULE -I: Other Income-180					
1	Deposits forfeited	18010			
2	lapsed deposits	18011			
3	Insurance Claims Recovery	18020	27	74,840.03	13,967.99
4	Profit on Disposal of Fixed Assets	18030			
5	Recovery from Employees	18040	28	3,600.00	3,600.00
6	Unclaimed Refunds/liabilities	18050	29	1,82,680.00	46,020.00
7	Excess Provisions written back	18060	30	3,18,340.00	1,58,634.00
8	Miscellaneous Income	18080	31	3,68,16,388.00	85,995.00
	TOTAL			3,73,95,848.03	3,08,216.99
SCHEDULE -J: Establishment Expenses-210					
1	Salaries, Wages & Bonus	21010	32	7,27,83,679.00	7,29,83,695.00
2	Benefits and Allowances	21020	33	14,55,666.00	21,37,664.00
3	Pension	21030	34	12,501.00	91,752.00
4	Other Terminal & Retirement Benefits	21040	35	1,33,58,800.00	1,26,88,747.00
	TOTAL			8,76,10,646.00	8,79,01,858.00



ANJAR NAGARPAUKA

SCHEDULES FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT
For The Year Ended On March 31, 2021

Sr. No.	Minor Head Description	Minor Code	Grouping	2021 Amount Rs.	2020 Amount Rs.
SCHEDULE :K: Administrative Expenses -220					
1	Rent, Rates & Taxes	22010			
2	Office Maintenance	22011	36	84,750.00	86,707.00
3	Communication Expenses	22012	37	3,27,222.00	2,92,613.00
4	Books and periodicals	22020	38	1,48,273.00	1,38,588.00
5	Printing & stationery	22021	39	1,66,444.00	1,21,105.00
6	Traveling & Conveyance	22030	40	23,900.00	95,130.00
7	Insurance	22040	41	6,73,694.00	6,48,548.00
8	Audit Fees	22050			
9	Legal Expenses	22051			
10	Professional & Other Fees	22052	42	10,45,022.00	24,64,585.00
11	Council Meeting, Honorarium & Sitting Fees	22053			
12	Advertisement & Publicity	22060	43	8,52,198.00	11,10,721.00
13	Membership & Subscription	22061			
14	Others	22080	44	6,10,232.00	4,38,825.00
TOTAL				39,31,735.00	53,96,822.00
SCHEDULE :L: Operations & Maintenance -230					
1	Power & Fuel	23010	45	4,49,83,320.00	8,54,44,039.00
2	Bulk Purchases	23020	46	1,65,77,480.00	1,13,31,800.00
3	Consumption of Stores	23030	47	22,81,200.00	38,66,178.00
4	Hire Charges	23040	48	9,06,390.00	4,500.00
5	Repairs & Maintenance (Infrastructure Assets)	23050	49	2,31,00,624.00	1,57,43,869.00
6	Repairs & Maintenance (Civic Amenities)	23051	50	15,14,952.00	10,77,903.00
7	Repairs & Maintenance (Buildings)	23052	51	25,57,464.00	3,00,825.00
8	Repairs & Maintenance (Vehicles, Plants & Machinery)	23053	52	75,38,892.00	70,61,098.00
9	Repairs & Maintenance (Others)	23059	53	69,241.00	81,456.00
10	Other Operating & Maintenance Expenses	23080	54	80,025.00	10,38,554.00
TOTAL				9,95,09,688.00	12,59,50,222.00
SCHEDULE :M: Interest & finance Charges -240					
1	Interest on loan from Central Government	24010			
2	Interest on loan from State Government	24020	55	5,77,971.00	8,00,683.00
3	Interest on loan from Government Bodies & Asso.	24030			
4	Interest on Loan from international Agencies	24040			
5	Interest on Loan from Bank & Other Fin. Inst.	24050			
6	Other Interest	24060			
7	Bank Charges	24070	56	11,264.10	12,769.23
8	Other Financial Expenses	24080	57	26,79,344.00	10,56,011.00
TOTAL				32,68,579.10	18,69,463.23
SCHEDULE :N: Programme Expenses -250					
1	Election Expenses	25010	58	8,44,399.00	-
2	Own Programme	25020	59	3,26,793.00	9,22,498.00
3	Share in programme of Others	25030	60	-	3,88,768.00
TOTAL				11,71,192.00	13,11,266.00



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ANJAR NAGARPALIKA

SCHEDULES FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT
For The Year Ended On March 31, 2021

Sr. No.	Minor Head Description	Minor Code	Grouping	2021 Amount Rs.	2020 Amount Rs.
SCHEDULE :O: Rev.grant,Contrl.&Subsidies to Others -260					
1	Grants	26010	61	23,31,751.00	37,649.00
2	Contribution	26020	62	0.00	5000.00
3	Subsidies	26030			
	TOTAL			23,31,751.00	42,649.00
SCHEDULE :P: Provisions & Write off -270					
1	Provision for Doubtful Receivables	27010	63	5,81,263.00	9,18,012.25
2	Provision for Other Assets	27020			
3	Revenues Written Off	27030			
4	Assets Written Off	27040			
5	Miscellaneous Expenses Written Off	27050	64	60,985.00	31,389.84
	TOTAL			6,42,248.00	9,49,402.09
SCHEDULE :Q: Misc. Expenses, Losses & Refunds -271					
1	Loss on Disposal of Assets	27110			
2	Loss on Disposal of Investments	27120			
3	Decline in Value of Investments	27130			
	TOTAL				
SCHEDULE :R: Depreciation -272					
1	Building	27220	65	37,83,571.04	32,00,434.77
2	Roads & Bridges	27230	66	2,11,18,637.61	2,08,30,273.62
3	Sewerage & Drainage	27231	67	51,26,773.66	48,29,255.29
4	Waterways	27232	68	71,31,439.62	72,71,196.36
5	Vehicles	27250	69	14,52,598.53	16,07,570.51
6	Office & Other Equipments	27260	70	18,85,598.31	5,51,027.63
7	Furniture,Fixtures,ittings & Electrical Appliances	27270	71	1,02,101.02	94,201.13
8	Other Fixed Assets	27280	72	17,07,359.91	16,47,858.57
	TOTAL			4,23,08,079.70	4,00,31,817.88
SCHEDULE :S(b) : Prior Period Items -280					
1	Taxes	28010			
2	Other Revenues	28020			
3	Recovery of Revenues written off	28030			
4	Other incomes	28040			
5	Refund of Taxes	28050			
6	Refund of Other Revenues	28060			
7	Other Expenses	28080			
	TOTAL				



ANJAR NAGARPALIKA

SCHEDULES FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT
For The Year Ended On March 31, 2021

Sr. No.	Minor Head Description	Minor Code	Grouping	2021 Amount Rs.	2020 Amount Rs.
	SCHEDULE : 3(a) : Transfer to Reserve Funds - 290				
1	Special Funds	29010			
2	Sinking Funds	29020			
3	Trust Funds	29030			
4	Reserves	29040			
5	Municipal General Fund	29050			
6	Income & Expenditure Account	29099			
	TOTAL				

PANKAJ K SHAH ASSOCIATES
Chartered Accountants

Pankaj K Shah

Lead Manager.

PANKAJ K SHAH

Partner

Firm Regl. No.- 107352W

Mem.No.- 034603

Date : 30.09.2021

Place : Ahmedabad

President

પ્રમુખ

અંજાર નગરપાલિકા અંજાર નગરપાલિકા

Chief Officer

ચીફ ઓફિસર

અંજાર નગરપાલિકા



ANJAR NAGARPALIKA
BALANCE SHEET AS ON MARCH 31, 2021

Sr. No	Major Head Description	Major Code	Schedule	Amount Rs.	
				2021	2020
I	LIABILITIES				
1	Reserves and Surplus				
(i)	Municipal (General) Fund	310	A	(81,51,78,696.23)	(78,41,06,805.46)
(ii)	Farmarked Funds	311	B		
(iii)	Reserves	312	C	68,54,42,172.00	61,93,49,235.00
	Total of Reserves and Surplus			(12,97,36,524.23)	(16,47,57,570.46)
2	Grant, Contributions for Specific Purposes				
(i)	Grants, Capital Contribution	320	D	24,49,57,771.30	28,73,54,989.30
	Total of Grant, Capital contribution			24,49,57,771.30	28,73,54,989.30
3	Loan (Liabilities):				
(i)	Secured Loans	330	E		
(ii)	Unsecured Loans	331	F	1,67,41,179.00	1,94,71,179.00
	Total of Loan (Liabilities)			1,67,41,179.00	1,94,71,179.00
4	Current Liabilities & Provisions				
(i)	Deposits Received	340	G	2,61,80,925.00	2,49,61,235.00
(ii)	Deposits Works	341	H		
(iii)	Other Liabilities	350	I	53,21,59,017.74	52,33,14,603.74
(iv)	Provisions	360	J	35,78,687.00	26,64,405.00
	Total of Current Liabilities and Provisions			56,09,18,659.74	55,09,40,243.74
	TOTAL LIABILITIES (Total of 1 to 4)			69,28,81,085.81	69,30,18,841.58
II	ASSETS				
1	FIXED ASSETS				
(i)	Fixed Assets	410	K	71,38,77,381.00	63,75,63,280.00
(ii)	Accumulated Dep.	411	K-1	25,86,98,734.29	21,63,90,654.59
(iii)	Capital Work-in-progress	412	L		
(iii)	Expenditure against Grants Received	999	M		
	Total of Fixed Assets			45,51,76,646.71	42,11,72,625.41
2	INVESTMENTS				
(i)	Investments in General Fund	420	M	8,41,368.00	8,41,368.00
(iii)	Investments in Other Fund	421	M-1	2,60,70,779.00	61,70,779.00
	Total of Investments			2,69,12,147.00	70,12,147.00
3	CURRENT ASSETS, LOANS & ADVANCES				
(i)	Stores in Hand	430	N	5,95,000.00	3,80,000.00
(ii)	Sundry Debtors (Receivables)	431	O	5,22,52,927.00	5,12,01,232.00
(iii)	Less: Accumulated Provisions against Debtors	432	O-1	1,30,31,867.50	1,27,68,944.50
(iv)	Prepaid Expenses	440	P	2,87,654.00	3,43,326.00
(v)	Cash and Bank Balances	450	Q	15,63,01,230.80	21,13,40,337.87
(vi)	Loans, Advances & Deposits	460	R	1,43,85,347.80	1,43,38,117.80
(vii)	Accumulated Provision against Loans Advances and	461	R-1		
(viii)	Other Assets	470	S		
(ix)	Misc. Expenses to be written off	480	T		
	Total of Current Assets, Loans and Advances			21,07,90,292.10	26,48,34,069.17
	TOTAL ASSETS (Total of 1 to 3)			69,28,81,085.81	69,30,18,841.58
	NOTES TO ACCOUNTS		U		

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

PANKAJ K SHAH ASSOCIATES
Chartered Accountants

Pankaj K Shah
Lead Manager.

PANKAJ K SHAH
Partner

Firm Regl. No. 107352W
Mem.No. 034603

21034603AAAAUT2295

09.2021
MUMBAI



સાલુભાઈ
મુખ્ય
Chief Officer

સાલુભાઈ
અંજાર નગરપાલિકા
Accountant

અંજાર નગરપાલિકા
ચીફ ઓફિસર
અંજાર નગરપાલિકા

ANJAR NAGARPALIKA
SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
AS ON MARCH 31, 2021

Sr. No.	MINOR HEAD DESCRIPTION	MINOR CODE	GROUPINGS	Amount Rs.		
				2021	2020	
SCHEDULE :A: Municipal Funds - 310						
1	Municipal Funds	31010	1	- 29,73,81,901.26	(29,71,54,831.26)	
2	Income & Expenditure Account	31090	2	- 51,77,96,794.97	(48,69,51,974.20)	
	Total			- 81,51,78,696.23	(78,41,06,805.46)	
SCHEDULE :B: Earmarked Funds - 311						
1	Special Funds Created under Provisions of Act	31110		-	-	
2	Sinking Funds	31150		-	-	
3	Trust or Agency Funds	31170		-	-	
	Total			-	-	
SCHEDULE :C: Reserves - 312						
1	Capital Contributions	31210	3	68,54,42,172.00	61,93,49,235.00	
2	Capital Reserves	31211				
3	Borrowing Redemption Reserves	31220				
4	Special Funds (Utilized)	31230				
5	Statutory Reserves	31240				
6	General Reserves	31250				
7	Revaluation Reserve	31260				
	Total			68,54,42,172.00	61,93,49,235.00	
SCHEDULE :D: Grants - 320						
1	Central Government	32010	4	7,86,85,684.00	10,36,70,453.00	
2	State Government	32020	5	8,13,32,977.00	10,33,22,376.00	
3	Other Government Agencies	32030	6	8,49,39,110.30	8,03,72,160.30	
4	Financial Institutions	32040				
5	Welfare Bodies	32050				
6	International Organisations	32060				
7	Others	32080				
	Total			24,49,57,771.30	28,73,64,989.30	
SCHEDULE :E: Secured Loans - 330						
1	Loan from Central Government	33010				
2	Loan from State Government	33020				
3	Loan from Government Bodies & Association	33030				
4	Loan from International Agencies	33040				
5	Loan from Banks and Financial Institutions	33050				
6	Other Term Loans	33060				
7	Bonds / Debentures or Open Market Borrowings	33070				
8	Other Loans	33080				
	Total					



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ANJAR NAGARPALIKA
SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
AS ON MARCH 31, 2021

Sr. No.	MINOR HEAD DESCRIPTION	MINOR CODE	GROUPINGS	Amount Rs.	
				2021	2020
SCHEDULE :F: Unsecured Loans - 331					
1	Loan from Central Government	33110			
2	Loan from State Government	33120	7	1,67,41,179.00	1,94,71,179.00
3	Loan from Government Bodies & Association	33130			
4	Loan from International Agencies	33140			
5	Loan from Banks and Financial Institutions	33150			
6	Other Term Loans	33160			
7	Bonds / Debentures or Open Market Borrowings	33170			
	Total			1,67,41,179.00	1,94,71,179.00
SCHEDULE :G: Deposits - 340					
1	From Contractors / Suppliers	34010	8	2,25,96,268.00	2,13,99,325.00
2	Deposits - Revenue Related	34020	9	27,03,262.00	26,69,265.00
3	From Staff	34030			
4	From Others for other Purposes	34080	10	8,81,395.00	8,92,645.00
	Total			2,61,80,925.00	2,49,61,235.00
SCHEDULE :H: Deposits Works - 341					
1	Civil Works	34110			
2	Electrical Works	34120			
3	Others	34180			
	Total				
SCHEDULE :I: Other Liabilities - 350					
1	Creditors	35010			
2	Employees Liabilities	35011	11	38,80,144.00	40,53,063.00
3	Interest Accrued and Due for payment	35012	12	1,00,83,907.89	95,05,936.89
4	Recovery made (on behalf of others) Payables	35020	13	18,58,753.00	17,59,265.00
5	Govt. Dues Payable	35030	14	51,21,36,600.50	50,38,37,067.50
6	Refunds Payable	35040			
7	Advance Collection of Revenues	35041	15	40,371.00	
8	Others	35080	16	41,59,271.35	41,59,271.35
9	Sale Proceeds	35090			
	Total			53,21,59,047.74	52,33,14,603.74
SCHEDULE :J: Provisions- 360					
1	Provision for Expenses	36010	17	25,78,687.00	26,64,405.00
2	Provision for Interest	36020			
3	Provision for Assets	36030			
	Total			25,78,687.00	26,64,405.00



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ANJAR NAGARPALIKA
SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
AS ON MARCH 31, 2021

Sr. No.	MINOR HEAD DESCRIPTION	MINOR CODE	GROUPINGS	Amount Rs.	
				2021	2020
SCHEDULE :K: Fixed Assets - 410					
1	Land	41010	18	6,11,24,030.00	5,82,51,450.00
2	Building	41020	19	20,06,917.00	8,07,741.00
3	Civic Ammenities, Ent. & Infrastructure	41021	20	5,09,22,690.00	4,15,35,752.00
4	Commercial Building	41022	21	24,70,490.00	24,70,490.00
5	Workshops and Work Stations	41023	22	21,20,752.00	21,20,752.00
6	Roads & Bridges	41030	23	34,44,13,655.00	30,94,40,138.00
7	Sewerage & Drainage	41031	24	7,01,37,675.00	6,20,51,309.00
8	Waterways	41032	25	11,12,41,603.00	10,54,47,052.00
9	Public lighting	41033	26	1,62,06,455.00	1,45,46,642.00
10	Plant & Machineries	41040	27	1,06,59,606.00	44,10,383.00
11	Hospital Equipments	41041			
12	Vehicles	41050	28	2,24,89,191.00	2,19,14,767.00
13	Office & Other Equipments	41060	29	27,89,153.00	27,89,153.00
14	Computers	41061	30	58,02,516.00	12,24,250.00
15	Other Equipments	41062	31	1,14,228.00	20,300.00
16	Furniture, Fixtures, Fittings and Electrical App.	41070	32	18,05,090.00	17,00,790.00
17	Other Fixed Assets	41080	33	95,73,330.00	88,32,311.00
18	Assets under Disposal	41090			
	Total			71,38,77,381.00	63,75,63,280.00
SCHEDULE :K-1: Accumulated Depreciation - 411					
1	Building	41120	34	2,13,70,328.15	1,75,86,757.11
2	Road	41130	35	13,87,22,073.47	11,76,03,435.86
3	Sewerage & Drainage	41131	36	2,16,32,059.07	1,65,05,285.41
4	Waterways	41132	37	4,48,34,183.38	3,77,02,743.76
5	Public Lighting	41133	38	67,50,709.66	57,64,704.68
6	Plant & Machineries	41140	39	37,33,783.10	30,61,481.26
7	Hospital Equipment	41141			
8	Vehicles	41150	40	1,42,57,799.34	1,28,05,200.81
9	Office & Other Equipments	41160	41	16,22,606.41	14,04,875.11
10	Computers	41161	42	21,22,135.73	11,26,570.56
11	Other Office Equipments	41162			
12	Furniture, Fixtures, Fittings and Electrical App.	41170	43	8,86,179.87	7,84,078.85
13	Other Fixed Assets	41180	44	27,66,876.11	20,45,521.18
	Total			25,86,98,734.29	21,63,90,654.59
SCHEDULE :L: Capital Work In Process - 412					
1	Specific Grants	41210			
2	Special Funds	41220			
3	Specific Schemes	41230			
4	Own Source - Assets	41240			
	Total				



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ANJAR NAGARPALIKA
SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
AS ON MARCH 31, 2021

Sr. No.	MINOR HEAD DESCRIPTION	MINOR CODE	GROUPINGS	Amount Rs.	
				2021	2020
SCHEDULE :M: Investments in General Fund- 420					
1	Central Govt. Securities	42010			
2	State Govt. Securities	42020			
3	Debenture & Bonds	42030			
4	Pref. Shares	42040			
5	Equity Shares	42050			
6	Units of Mutual Funds	42060			
7	Other investments	42080	45	8,41,368.00	8,41,368.00
8	Accumulated Provisions	42090			
	Total			8,41,368.00	8,41,368.00
SCHEDULE :M-1: Investments in Other Fund - 421					
1	Central Govt. Securities	42110			
2	State Govt. Securities	42120			
3	Debenture & Bonds	42130			
4	Pref. Shares	42140			
5	Equity Shares	42150			
6	Units of Mutual Funds	42160			
7	Other Investments	42180	46	2,60,70,779.00	61,70,779.00
8	Accumulated Provisions	42190			
	Total			2,60,70,779.00	61,70,779.00
SCHEDULE :N: Inventories - 430					
1	Stores	43010	47	5,95,000.00	3,80,000.00
2	Loose Tools	43020			
3	Others -	43080			
	Total			5,95,000.00	3,80,000.00
SCHEDULE :O: Sundry Receivables - 431					
1	Property Tax Receivable	43110	48	5,01,67,625.00	5,00,93,899.00
2	Receivable for other taxes & cess	43119			
3	Receivable for Cess	43120			
4	Receivable for Fees & User Charges	43130			
5	Receivable from other Sources	43140	49	20,85,302.00	11,07,333.00
6	Receivables from Government	43150			
7	Receivables Control Account	43180			
8	State Govt. Cess / levies in Taxes - Control Accounts	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			
	Total			5,22,52,927.00	5,12,01,232.00
SCHEDULE :O-1: Accumulated Provisions - 432					
1	Provision for Outstanding Property Tax	43210	50	22,09,384.50	24,33,513.25
2	Provision for Outstanding Water Tax	43211	51	69,77,131.50	66,40,360.00
3	Provision for Outstanding Other Tax	43212	52	33,55,390.25	34,49,601.50
4	Provision for Outstanding Cess	43220			
5	Provision for Outstanding Fees & User Charges	43230	53	4,89,961.25	2,45,469.75
6	Provision for Outstanding Other Receivables	43240			
7	State Govt. Cess / levies in Taxes - Control Accounts	43291			
8	State Govt. Cesses / Levies in Water Taxes - Control A/c	43292			
9	State Govt. Cesses / Levies in Other Taxes - Control A/c	43299			
	Total			1,30,31,867.50	1,27,68,944.50



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ANJAR NAGARPALIKA
SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
AS ON MARCH 31, 2021

Sr. No.	MINOR HEAD DESCRIPTION	MINOR CODE	GROUPINGS	Amount Rs.	
				2021	2020
SCHEDULE : P : Pre-paid Expenses - 440					
1	Establishment	44010	54	2,87,654.00	3,43,326.00
2	Administration	44020			
3	Operations & Maintenance	44030			
	Total			2,87,654.00	3,43,326.00
SCHEDULE : Q: Cash & Bank Balances - 450					
1	Cash on Hand	45010	55	4,10,259.00	47,098.00
Balance with Bank - Municipal Fund					
2	Nationalized Banks	45021	56	6,35,07,819.41	7,93,14,757.38
3	Other Scheduled Banks	45022	57	1,51,32,975.87	3,39,63,963.87
4	Scheduled Cooperative Banks	45023			
5	Post Office	45024			
Balance with Bank - Special Fund					
6	Nationalized Banks	45041			
7	Other Scheduled Banks	45042			
8	Scheduled Cooperative Banks	45043			
9	Post Office	45044			
Balance with Bank - Grant Fund					
10	Nationalized Banks	45061	58	7,66,29,663.72	9,74,92,663.82
11	Other Scheduled Banks	45062			
12	Scheduled Cooperative Banks	45063	59	6,20,512.80	5,21,854.80
13	Post Office	45064			
	Total			15,63,01,230.80	21,13,40,337.87
SCHEDULE :R: Loans, Advances & Deposits- 460					
1	Loans & Advances to Employees	46010	60	5,88,201.00	6,00,432.00
2	Employee Provident Fund Loans	46020			
3	Loan to Others	46030			
4	Advance to Suppliers & Contractors	46040	61	1,28,74,975.40	1,28,74,975.40
5	Advance to Others	46050	62	1,62,574.00	1,62,574.00
6	Deposit with External Agencies	46060	63	5,74,113.00	5,55,330.00
7	Other Current Assets	46080	64	1,85,484.40	1,44,806.40
	Total			1,43,85,347.80	1,43,38,117.80
SCHEDULE - R-1 : Acc. Prov. against Loans, Adv. & Dep. - 461					
1	Loans to Other	46110			
2	Advances	46120			
3	Deposits	46130			
	Total			-	-
SCHEDULE -S - : Other Assets - 470					
1	Deposit Works Expenditure	47010			
2	Inter Unit Accounts	47020			
3	Interest Control Payable	47030			
	Total			-	-



ANJAR NAGARPALIKA
SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
AS ON MARCH 31, 2021

Sr. No.	MINOR HEAD DESCRIPTION	MINOR CODE	GROUPINGS	Amount Rs.	
				2021	2020
	SCHEDULE :I: Misc. Expenses - 480				
1	Loan Issue Expenses	48010			
2	Discount on issue of Loans	48020			
3	Others	48030			
	Total			.	.

PANKAJ K SHAH ASSOCIATES
 Chartered Accountants

Pankaj K Shah
 Lead Manager.

PANKAJ K SHAH
 Partner

Firm Regl. No.- 107352W
 Mem.No.- 034603

Place : AHMEDABAD
 Date : 30.09.2021

Pravin K. Shah
 President

[Signature]
 Chief Officer

[Signature]
 એકાઉન્ટન્ટ
 અંજાર નગરપાલિકા

પ્રમુખ
અંજાર નગરપાલિકા

ચીફ ઓફિસર
અંજાર નગરપાલિકા



Asset Management
Schedule of Fixed Assets for the Year Ended March 31, 2021

Sr. No.	Detail Head Description	Rate of Depreciation %	Account Code	Account Code 5 digit	Balance as at 01.04.20	Additions for less than 180 days	Additions for less than 180 days	Deletions during the year	Total	Account Code 7 digit	Debit code	Balance as at 01.04.20	Additions during the year	Deletions during the year	Total	Accumulated Depreciation as at 31.03.2021	Net Book Value as at 31.03.2021
A	Land																
1	Murugesh Land (Open Plot)	0.00%	4101001	410100001	471440.00	0.00	0.00	0.00	471440.00	4101001	410100001	471440.00	0.00	0.00	471440.00	0.00	471440.00
2	Park & Garden	0.00%	4101008	410100002	471440.00	0.00	0.00	0.00	471440.00	4101008	410100002	471440.00	0.00	0.00	471440.00	0.00	471440.00
3	Senior Labs Renovation	0.00%	4101008	410100003	471440.00	0.00	0.00	0.00	471440.00	4101008	410100003	471440.00	0.00	0.00	471440.00	0.00	471440.00
4	Anglo Lake Renovation	0.00%	4101008	410100004	471440.00	0.00	0.00	0.00	471440.00	4101008	410100004	471440.00	0.00	0.00	471440.00	0.00	471440.00
5	Bedroom	0.00%	4101001	410100005	471440.00	0.00	0.00	0.00	471440.00	4101001	410100005	471440.00	0.00	0.00	471440.00	0.00	471440.00
	Total A																
B	Buildings	10.00%	4102001	410200001	208514.00	301620.00	301620.00	0.00	208514.00	4102001	410200001	208514.00	301620.00	301620.00	208514.00	1179517.42	5081.66
1	Compound wall of Office	10.00%	4102002	410200002	592077.00	0.00	0.00	0.00	592077.00	4102002	410200002	592077.00	0.00	0.00	592077.00	20432.77	374026.23
2	Substage Quarters	10.00%	4102002	410200003	847247.00	0.00	0.00	0.00	847247.00	4102002	410200003	847247.00	0.00	0.00	847247.00	1488511.15	348176.27
C	Other assets																
1	Community hall	10.00%	4102101	410210001	5045090.00	0.00	230003.00	0.00	5275093.00	4102101	410210001	5045090.00	230003.00	0.00	5275093.00	208862.48	406119.51
2	Public Toilet	10.00%	4102101	410210002	1099420.00	0.00	0.00	0.00	1099420.00	4102101	410210002	1099420.00	0.00	0.00	1099420.00	713488.70	385951.30
3	Compound Wall of School	10.00%	4102102	410210003	888715.00	0.00	0.00	0.00	888715.00	4102102	410210003	888715.00	0.00	0.00	888715.00	581733.42	307081.58
4	School Rooms	10.00%	4102102	410210004	2761516.00	0.00	0.00	0.00	2761516.00	4102102	410210004	2761516.00	0.00	0.00	2761516.00	1623218.85	1138297.15
5	No. 25 (Crack) A School	10.00%	4102102	410210005	557854.00	0.00	0.00	0.00	557854.00	4102102	410210005	557854.00	0.00	0.00	557854.00	344520.11	213333.89
6	Education Bungalow	10.00%	4102102	410210006	1901424.00	0.00	0.00	0.00	1901424.00	4102102	410210006	1901424.00	0.00	0.00	1901424.00	117910.58	1784313.42
7	Cricket Ground Compound Wall	10.00%	4102102	410210007	334848.00	0.00	0.00	0.00	334848.00	4102102	410210007	334848.00	0.00	0.00	334848.00	187290.65	147558.35
8	Cricket Ground Compound Wall	10.00%	4102102	410210008	131120.00	0.00	0.00	0.00	131120.00	4102102	410210008	131120.00	0.00	0.00	131120.00	68463.71	62656.29
9	Cricket Ground Compound Wall	10.00%	4102102	410210009	181195.00	0.00	0.00	0.00	181195.00	4102102	410210009	181195.00	0.00	0.00	181195.00	107455.49	73439.51
10	Cricket Ground Compound Wall	10.00%	4102102	410210010	250519.00	0.00	0.00	0.00	250519.00	4102102	410210010	250519.00	0.00	0.00	250519.00	167425.49	83093.51
11	Cricket Ground Compound Wall	10.00%	4102102	410210011	110381.00	0.00	0.00	0.00	110381.00	4102102	410210011	110381.00	0.00	0.00	110381.00	59719.84	50661.16
12	Cricket Ground Compound Wall	10.00%	4102102	410210012	332424.00	0.00	0.00	0.00	332424.00	4102102	410210012	332424.00	0.00	0.00	332424.00	200226.00	132208.00
13	Cricket Ground Compound Wall	10.00%	4102102	410210013	881178.00	0.00	0.00	0.00	881178.00	4102102	410210013	881178.00	0.00	0.00	881178.00	514275.50	366902.50
14	Cricket Ground Compound Wall	10.00%	4102102	410210014	188711.00	0.00	0.00	0.00	188711.00	4102102	410210014	188711.00	0.00	0.00	188711.00	108389.92	79821.08
15	Cricket Ground Compound Wall	10.00%	4102102	410210015	243388.00	0.00	0.00	0.00	243388.00	4102102	410210015	243388.00	0.00	0.00	243388.00	140506.71	102881.29
16	Cricket Ground Compound Wall	10.00%	4102102	410210016	100.00	0.00	0.00	0.00	100.00	4102102	410210016	100.00	0.00	0.00	100.00	100.00	0.00
17	Cricket Ground Compound Wall	10.00%	4102102	410210017	100.00	0.00	0.00	0.00	100.00	4102102	410210017	100.00	0.00	0.00	100.00	100.00	0.00
18	Cricket Ground Compound Wall	10.00%	4102102	410210018	100.00	0.00	0.00	0.00	100.00	4102102	410210018	100.00	0.00	0.00	100.00	100.00	0.00
19	Cricket Ground Compound Wall	10.00%	4102102	410210019	100.00	0.00	0.00	0.00	100.00	4102102	410210019	100.00	0.00	0.00	100.00	100.00	0.00
20	Cricket Ground Compound Wall	10.00%	4102102	410210020	100.00	0.00	0.00	0.00	100.00	4102102	410210020	100.00	0.00	0.00	100.00	100.00	0.00
21	Cricket Ground Compound Wall	10.00%	4102102	410210021	100.00	0.00	0.00	0.00	100.00	4102102	410210021	100.00	0.00	0.00	100.00	100.00	0.00
22	Cricket Ground Compound Wall	10.00%	4102102	410210022	100.00	0.00	0.00	0.00	100.00	4102102	410210022	100.00	0.00	0.00	100.00	100.00	0.00
23	Cricket Ground Compound Wall	10.00%	4102102	410210023	100.00	0.00	0.00	0.00	100.00	4102102	410210023	100.00	0.00	0.00	100.00	100.00	0.00
24	Cricket Ground Compound Wall	10.00%	4102102	410210024	100.00	0.00	0.00	0.00	100.00	4102102	410210024	100.00	0.00	0.00	100.00	100.00	0.00
25	Cricket Ground Compound Wall	10.00%	4102102	410210025	100.00	0.00	0.00	0.00	100.00	4102102	410210025	100.00	0.00	0.00	100.00	100.00	0.00
26	Cricket Ground Compound Wall	10.00%	4102102	410210026	100.00	0.00	0.00	0.00	100.00	4102102	410210026	100.00	0.00	0.00	100.00	100.00	0.00
27	Cricket Ground Compound Wall	10.00%	4102102	410210027	100.00	0.00	0.00	0.00	100.00	4102102	410210027	100.00	0.00	0.00	100.00	100.00	0.00
28	Cricket Ground Compound Wall	10.00%	4102102	410210028	100.00	0.00	0.00	0.00	100.00	4102102	410210028	100.00	0.00	0.00	100.00	100.00	0.00
29	Cricket Ground Compound Wall	10.00%	4102102	410210029	100.00	0.00	0.00	0.00	100.00	4102102	410210029	100.00	0.00	0.00	100.00	100.00	0.00
30	Cricket Ground Compound Wall	10.00%	4102102	410210030	100.00	0.00	0.00	0.00	100.00	4102102	410210030	100.00	0.00	0.00	100.00	100.00	0.00
31	Cricket Ground Compound Wall	10.00%	4102102	410210031	100.00	0.00	0.00	0.00	100.00	4102102	410210031	100.00	0.00	0.00	100.00	100.00	0.00
32	Cricket Ground Compound Wall	10.00%	4102102	410210032	100.00	0.00	0.00	0.00	100.00	4102102	410210032	100.00	0.00	0.00	100.00	100.00	0.00
33	Cricket Ground Compound Wall	10.00%	4102102	410210033	100.00	0.00	0.00	0.00	100.00	4102102	410210033	100.00	0.00	0.00	100.00	100.00	0.00
34	Cricket Ground Compound Wall	10.00%	4102102	410210034	100.00	0.00	0.00	0.00	100.00	4102102	410210034	100.00	0.00	0.00	100.00	100.00	0.00
35	Cricket Ground Compound Wall	10.00%	4102102	410210035	100.00	0.00	0.00	0.00	100.00	4102102	410210035	100.00	0.00	0.00	100.00	100.00	0.00
36	Cricket Ground Compound Wall	10.00%	4102102	410210036	100.00	0.00	0.00	0.00	100.00	4102102	410210036	100.00	0.00	0.00	100.00	100.00	0.00
37	Cricket Ground Compound Wall	10.00%	4102102	410210037	100.00	0.00	0.00	0.00	100.00	4102102	410210037	100.00	0.00	0.00	100.00	100.00	0.00
38	Cricket Ground Compound Wall	10.00%	4102102	410210038	100.00	0.00	0.00	0.00	100.00	4102102	410210038	100.00	0.00	0.00	100.00	100.00	0.00
39	Cricket Ground Compound Wall	10.00%	4102102	410210039	100.00	0.00	0.00	0.00	100.00	4102102	410210039	100.00	0.00	0.00	100.00	100.00	0.00
40	Cricket Ground Compound Wall	10.00%	4102102	410210040	100.00	0.00	0.00	0.00	100.00	4102102	410210040	100.00	0.00	0.00	100.00	100.00	0.00
41	Cricket Ground Compound Wall	10.00%	4102102	410210041	100.00	0.00	0.00	0.00	100.00	4102102	410210041	100.00	0.00	0.00	100.00	100.00	0.00
42	Cricket Ground Compound Wall	10.00%	4102102	410210042	100.00	0.00	0.00	0.00	100.00	4102102	410210042	100.00	0.00	0.00	100.00	100.00	0.00
43	Cricket Ground Compound Wall	10.00%	4102102	410210043	100.00	0.00	0.00	0.00	100.00	4102102	410210043	100.00	0.00	0.00	100.00	100.00	0.00
44	Cricket Ground Compound Wall	10.00%	4102102	410210044	100.00	0.00	0.00	0.00	100.00	4102102	410210044	100.00	0.00	0.00	100.00	100.00	0.00
45	Cricket Ground Compound Wall	10.00%	4102102	410210045	100.00	0.00	0.00	0.00	100.00								

ANJAR NAGARPALIKA

SCHEDULE : U : SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

1. Significant Accounting Policies

Important accounting policies to be followed by the Nagarpalika in respect of accounting for its transactions and in the preparation and presentation of the Financial Statements are prescribed in the National Municipal Accounting Manual (NMAM) & the 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 Nagarpalika during its regular course of activity.

2 Basis of Accounting

The financial statement are prepared on a going concern and under historical cost basis under accrual basis of accounting, unless stated otherwise, and conform in all material aspects, to the Generally Accepted Accounting Principles in India and prevailing practices in Urban Local Bodies of the State of Gujarat. The financial statements are prepared by using the double entry accounting system.

2.1 Revenue recognition

- a. Property and Other Taxes (Particularly Property Tax, Water Tax, Cleaning, Tax, Streetlight Tax) are recognized in the period in which they become due and demands are 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. Revenues in respect of Trade License Fees is accrued in the year to which it pertains and when Demands are raised.
- d. Assigned revenues like Entertainment Tax, Duty / Surcharge on transfer of ~~Immovable properties are accounted during the year only upon actual receipt.~~ However, at year end, they are accrued if sanction order (or proceedings) is passed and the amount is ascertained.
- e. Rent from Shopping Centre is recognized in the period in which they become due and the demand are ascertainable.



- f. 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.

2.2 Provision against receivable:

- 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 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 year : 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 recognised as the Nagpalika'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'. Similarly Security deposit forfeited or unclaimed of earlier year is treated as "other 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.



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 expenditure are treated as expenditures in the period in which they are incurred.
- c. Provision for expenses are made at the year-end for Major expenses.

2.4 Fixed Assets

(I) Recognition

- a. All Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets include cost incurred/money spent in acquiring or installing or constructing the fixed asset, 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 indirect expenses incurred up to that date.
- b. ~~All assets costing less than Rs. 5000/- would be 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 Re. 1/-.

(II) Depreciation

Depreciation is provided on written down Value method at the rates provided in Income tax Act.

2.5 Borrowing cost

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

2.6 Inventories

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-imbursement 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.
- c. Contribution on Provident fund is recognized as expenses when incurred.

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.



3. Notes to the Accounts

Background

For the purpose, available accounting data was entered into customized TALLY 7.2 software. The Financial Statements presented herewith are the outcome of this Parallel Run. The quality and reliability of the financial statements presented herewith are dependent upon and subject to the quality and reliability of available accounting input supplied by the Nagarpalika to the parallel run.

3.1 Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles, NMAM and draft accounting guidelines as per GMAM requires Nagarpalika to make estimates and assumptions that affect the reported balances of assets and liabilities and also disclosures relating to contingent liabilities as at the date of financial statements and reported amounts of income and expenses during the reported period. Examples of such estimates relied upon includes 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.

3.2 Revenue Recognition

Professional Tax income is accounted or credited on actual receipt basis. as the Nagarpalika does not raise bills for such taxes and/or do not maintain record/register for current & arrear amount of such taxes.

3.3 Provision against receivable:

So far as the provisions on Tax Receivables is concerned, in absence of necessary details regarding year wise outstanding break up, Nagarpalika is not able to make provisions at the rate prescribed in Draft Accounting Manual issued under GMAM.

However, provisions has been made@ 25% on total tax receivables as on 31-03-2021 as under.



Sr.	Particulars of Tax Receivable	Year	O/s Amt.	Provision made @ 25 %
1	Property Tax	2021	8837538	2209384.50
2	Water Tax	2021	27908526	6977131.50
3	Sanitation (Cleaning) Tax	2021	6214048	1553512.00
4	Electricity Tax	2021	5865773	1466443.25
5	Sewerage Tax	2021	1341740	335435.00
6	Shopping Center Rent	2021	396772	99193.00
7	Veg. Market Rent	2021	1563073	390768.25
	Total		52127470	13031867.5

3.4 Depreciation on Fixed Assets

3.4.1 Rate & Manner

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

3.4.2 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.

3.4.3 Fully Depreciated Assets

Assets which have been fully depreciated but still in active use by the Nagarpalika 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 Nagarpalika.

3.5 Inventories

Inventories consist of different types of stores and spares consumed by the different departments of the Nagarpalika 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, however in case of Health Department, Water Works Department & Street Light Department had physical balances of store items which are accounted as Closing Stock of the year carried over to next year and to that extent current year expenses will be less. Such stock is valued at cost price. No. Year end misc. value against physical balance of store items are carried over.



(Handwritten signature)

3.6 Employee Benefits

- 3.6.1 The liability in respect of leave encashment accrued for the year has not been provided. However, the same is considered on payment basis and Rs 2539466/- has been paid as Leave encashment during the year.
- 3.6.2 Gratuity for the year has not been provided. The same is considered on payment basis and Rs. 4944305/- has been paid as Death cum retirement Gratuity.
- 3.6.3 Contribution to Provident Fund is recognized as expenses when incurred. The same is considered on payment basis Rs 5728497/- has been paid as E.P.F Contribution during the year .

3.7 Treatment of Grants

3.7.1 Opening Balance of Grants

Grant Funds actually represented by balance in current / saving / Term bank account of individual grants as on 01.04.20 were taken as the opening balance of respective grant fund account in absence of required data with the Nagarpalika

3.7.2 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 Grant 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. In 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 grants are transferred to revenue grants from grant liability. In several cases where any revenue expense incurred by Nagarpalika 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.

3.7.3 Interest on Grant Funds

Interest received on saving/ term bank account belonging to grant funds are directly credited to respective grant fund accounts.



3.8 Grant Remarks :

A.	Aggregate unutilized grants	244957771.30
B.	Represented by :	
	a. Aggregate of Balances in Bank:	137086184.12
	Savings deposits	
	Current deposits	
	Fixed Deposits	26912148.00
	b. Aggregate unadjusted advances from grant fund	
	A-B	80959439.18

Note 1 : Nagarpalika has not maintained Grant wise Bank Accounts. Nagarpalika has not matched the Account wise Balance with the amount of unutilized Grant Balance. Total Amount of Balance in the Bank Accounts for Grants is Rs. 137086184.12/- as on March 31, 2021. Moreover, since Accounts are not maintained grantwise, account operations are made from available bank account balance. Hence one bank account might have been used for more than one grant due to which exact amount of variation between bank balance and grant balance cannot be ascertained.

Note 2: Total Assets purchased / acquired during the year Rs.76314101/- out of which assets worth Rs. 10221164/- are created out of Municipal Fund and Rs. 66092937/- are acquired / purchased out of grant funds.

Note 3: Difference between Code 160 and Grant Table Part II is Rs. 50849685/- and the same is due to various grants directly credited to Income & Expenditure Account, Rs. 15243252. (Rs 110598 for Local fund Grant, Rs 10133367/- salary allowances grant,1850000/- Election Grant, 1477000/- Aatma Nirbhar Grant, 13764/- Birth & Death Grant, 158523/- Capacity Building, 1500000/- Corona Grant so Total Rs.15243252/-)



3.9 Other Disclosures

1. Debit / Credit balances in Loans & Advances are subject to confirmation / reconciliation and consequent modification, if any.
2. Penal interest levied by lending institutions as received from their confirmation is considered as interest while preparing these financial statements.
3. In the opinion of appropriate authority of Nagarpalika, 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.
4. 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.
5. 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.
6. Since Nagarpalika is not maintaining records of rent receivable on monthly basis for current & arrear rent, we have passed entry on yearly basis.
7. TDS By Nagarpalika : 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.
8. Physical Verification of Cash : We have not physically verified the cash.
9. Axis Bank - 89311 : Nagarpalika records the entries of Taxes as and when informed by Tax Department and Cash Book is updated accordingly for collection of Online Taxes periodically. Nagarpalika do not maintain / update Cash Book on daily Basis regarding collection of Online Taxes.

10 Loan Reconciliation:

We have not received the loan statement of Scarcity Loan & therefore could not reconcile the same however, we have not provided interest for the year.



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 & Principal payable as on 31.3.21	Balance outstanding as per respective Nagar Palika As on 31.3.21	Difference	Reconciliation Made or not	Reason for non Reconciliation
1	GMFB	Gujarat Urban Infra Loan	31881181/-	7547167/-	31549/-	7515613/-	Yes	Entertainment Tax Grant of Rs 1715835+2285847/-, Salary Grant of Rs 2551393/- Prof. tax Grant of Rs 335670/-, and Entertainment tax Grant of Rs 626867/- is not received till 31.03.21
2	GMFB	Revolving Fund Loan - 1	3944434/-	35656/-	35656/-	-	Yes	--
4	GWSSB	LiC Loan	4802/-	4802/-	4802/-	NA	No	Non Availability of Loan Statement
5		ADA Loan	1374900/-	830921/-	830921/-	NA	No	Non Availability of Loan Statement
6		Scarcity Loan	4366339/-	4366339/-	4366339/-	NA	No	Non Availability of Loan Statement
7	GMFB	Shrinidhi Loan	32102000/-	8780922/-	8780922/-	NA	No	Non Availability of Loan Statement

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 Nagarpalika, as well as security deposit lying with electricity supply company against electric connections of the Nagarpalika, such deposit amount could not be ascertained and consequently not recognized in these financial statements.
12. Segment Reporting : Municipal operations are by their very nature diverse. As a single entity, Nagarpalika involved in multifarious activities each with a specific purpose, some activities in the nature of business such as services of Public Transportation and others as a part of Governmental activity such as services of water, sanitation, street lighting and the like.
13. Govt. water electric bills : It is observed that bills of PGVCL raised for water supply includes penal interest also as NP does not make payment regularly & NP booked total bill amt. as electricity exp. instead of bifurcating the same in to electric charges & penal interest.



We have Booked Water work Electricity exp. on The basis of excel Sheet provided Nagarpalika Therefore outstanding of PGVCL is not tallied with O/s in books of Nagarpalika.

14. Narmada Water bills : during the year Nagarpalika has received Statement from GWSSB for each month showing actual water charges & interest of O/s, however we have booked total amount as bulk water charges month to month.
15. Professional Tax deducted from wages but not paid, Water cess of Rs 2227738/-, Marriage Reg. Fees of Rs 30349/- is not deposited till year end.

3.11 Municipal Fund Entries detail is as under :

Sr No.	Amount	Dr Amt.	Cr. Amt.	Reason for Accounting Entry
1	227070/-	Municipal General Fund	PM K.K.K.Y Grant	Being Grant exp. in excess of actual grant balance with NP incurred from municipal fund

3.12 Table showing Bank Balances as per Nagarpalika's Books and Tally :

Sr.No	Name of Bank	Balance as per Tally	Balance as per Nagarpalika books	DIFFERENCE
1	HDFC- (PT)	5,749,292.17	5,023,834.17	725,458.00
2	ICICI-427	7,133,202.70	6,607,392.70	525,810.00
3	ICICI-976	109,042.00	109,042.00	0.00
4	BOB-39988	10,664.00	10,000.00	664.00
5	Axis-7440	2,130,775.00	2,465,131.00	-334,356.00
6	SBI-89794	693,101.55	5,194,899.55	-4,501,798.00
7	SBI-96701	31,916,132.53	32,031,791.13	-115,658.50
8	BOB-13292	12,418,172.22	7,696,305.82	4,721,866.40
9	BOB-6639	862,539.00	664,217.00	198,322.00
10	BOB-1188	1,662,485.50	2,847,263.50	-1,184,778.00
11	BOB-16362	44,401.00	366,694.00	-322,293.00
12	BOB-13317	1,930,205.93	877,235.93	1,052,970.00
13	BOB-13318	258,925.36	39,334.36	219,591.00
14	SBI-87575	2,739,877.38	6,711,315.94	6,028,561.44



15	BOB-14144	122,864.00	98,548.00	24,316.00
16	CBI-9704	458,155.15	460,432.95	-2,277.80
17	CBI-17326	1,690,268.50	1,618,415.00	71,853.50
18	CBI-17327	509,722.00	145,899.00	363,823.00
19	CBI-17328	909,524.00	661,661.00	247,863.00
20	BOB-40806	165,437.00	153,060.00	12,377.00
21	SBI-59722	9,506,980.94	6,736,015.20	2,770,965.74
22	SBI-59653	92,071.18	56,227.66	35,843.52
23	SBI-59596	1,344,269.42	1,018,971.86	325,297.56
24	SBI-59915	1,443,097.61	1,372,825.61	70,272.00
25	SBI-58810	1,394,197.30	1,125,098.04	269,099.26
26	SBI-27009	383,154.13	307,683.63	75,470.50
27	SBI-35247	226,936.74	109,211.00	117,725.74
28	SBI-51423	59,927.00	51,233.00	8,694.00
29	SBI-84071/current	2,562,222.86	2,575,780.36	-13,557.50
30	Canara Bank-2269	85,044.00	46,995.00	38,049.00
31	Axis Bank - 89311	44,703,031.73	41,051,055.00	3,651,976.73
32	axis bank-300806	11,954,739.00	11,930,003.00	24,736.00
33	BGGB-51824	620,512.80	414,906.00	205,606.80
34	Cash	410259	410259	0.00

For GMARP Project CA Firm
Pankaj K Shah Associates
FRN: 107352W

Pankaj K Shah

Lead Manager
(Partner)
Pankaj Shah
M.No. 034603
UDIN : 21034603AAAAUT2295

For Anjar Nagarpalika

[Signature]

Accountant
એકાઉન્ટન્ટ
અંજાર નગરપાલિકા

[Signature]

Chief Officer
ચીફ ઓફીસર
અંજાર નગરપાલિકા

[Signature]

President
પ્રમુખ
અંજાર નગરપાલિકા

Place: Ahmedabad
Date: : 30.09.2021



Anjar Nagarpalika
Anjar-Kutch

Cash Flow
Monthly Summary
1-Apr-2020 to 31-Mar-2021

Page 1

Particulars	Cash Movement		Nett Flow
	Inflow	Outflow	
April	71,22,950.00	1,65,82,648.00	(-)94,59,698.00
May	69,85,433.00	3,41,06,477.00	(-)2,71,21,044.00
June	2,91,07,957.00	1,11,76,746.70	1,79,31,210.30
July	2,38,79,586.00	2,11,86,472.00	26,93,114.00
August	3,09,44,479.00	3,80,09,388.00	(-)70,64,909.00
September	2,14,49,739.00	1,71,92,593.20	42,57,145.80
October	79,16,392.00	2,55,06,522.50	(-)1,75,90,130.50
November	3,24,50,657.00	2,98,22,362.50	26,28,294.50
December	1,83,76,310.00	3,32,67,092.50	(-)1,48,90,782.50
January	1,98,89,193.03	2,96,05,518.00	(-)97,16,322.97
February	93,07,142.00	1,50,01,071.00	(-)56,93,929.00
March	5,83,45,187.00	4,93,57,242.70	89,87,944.30
Grand Total	26,57,75,025.03	32,08,14,132.10	(-)5,50,39,107.07



FOR, PANKAJ K. SHAH ASSOCIATES
CHARTERED ACCOUNTANTS

Pankaj K. Shah

PARTNER

[Signature]
ચીફ ઓફીસર
અંજાર નગરપાલિકા

[Signature]
એકાઉન્ટન્ટ
અંજાર નગરપાલિકા



Anjar Nagarpalika
Anjar-Kutch

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))	71,17,343.00	210 (Establishment Expenses (210))	2,55,15,653.00
120 (Assigned Revenues & Compensations (120))	3,30,08,088.00	220 (Administrative Expenses (220))	26,23,170.00
130 (Rental Income From Municipal Properties (130))	20,68,409.00	230 (Operations & Maintenance (230))	1,91,12,766.00
140 (Fees & User Charges (140))	51,42,988.00	240 (Interest & Finance Charges (240))	26,90,608.10
150 (Sale & Hire Charges (150))	8,64,207.00	250 (Program Expenses (250))	11,71,182.00
160 (Revenue Grants, Contribution and Subsidies (160))	1,52,43,252.00	260 (Revenue Grants, Contribution and Subsidies (260))	23,31,751.00
170 (Income From Investments (170))	5,53,507.00	270 (Provisions and Write Off (270))	60,985.00
171 (Interest Earned (171))	69,95,998.00	331 (Unsecured Loans (331))	27,30,000.00
180 (Other Income (180))	2,97,326.03	340 (Deposits Received (340))	20,19,596.00
320 (Grants, Contribution for Specific Purposes)	6,38,34,067.00	350 (Other Liabilities (350))	6,57,14,678.00
340 (Deposits Received (340))	32,39,286.00	360 (Provisions (360))	5,87,640.00
350 (Other Liabilities (350))	83,05,999.00	410 (Fixed Assets (410))	1,02,21,164.00
421 (Investments Other Funds (421))	5,90,00,000.00	421 (Investments Other Funds (421))	7,89,00,000.00
431 (Sundry Debtors (Receivables) (431))	5,99,75,474.00	430 (Stock - in-Hand (430))	3,11,200.00
460 (Loans, Advances and Deposits (460))	1,29,081.00	440 (Pre-Paid Expenses (440))	2,87,654.00
		460 (Loans, Advances and Deposits (460))	67,720.00
		992 (Expenditure Agst Grant Received (992))	10,64,68,355.00
Total	26,57,75,025.03	Total	32,08,14,132.10

FOR, PANKAJ K. SHAH ASSOCIATES
CHARTERED ACCOUNTANTS



Pankaj K. Shah

PARTNER

[Signature]



Anjar Nagarpalika
Anjar-Kutch
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))		210 (Establishment Expenses (210))	2,55,15,653.00
11010 (Professional Tax (11010))	71,16,025.00	21010 (Salaries, Wages and Bonus (21010))	1,21,44,352.00
11002 (Water Tax (11002))	1,318.00	21030 (Pension (21030))	12,501.00
		21040 (Other Terminal & Retirement Benefits (21040))	1,33,58,800.00
120 (Assigned Revenues & Compensations (120))	3,30,08,088.00	220 (Administrative Expenses (220))	26,23,170.00
12020 (Compensation in lieu of Taxes / duties (12020))	3,30,08,088.00	22060 (Advertisement and Publicity (22060))	4,34,027.00
		22020 (Books & Periodicals (22020))	1,48,273.00
130 (Rental Income From Municipal Properties (130))	20,68,409.00	22012 (Communication Expenses (22012))	3,27,222.00
13080 (Other rents (13080))	11,52,000.00	22040 (Insurance (22040))	3,30,368.00
13010 (Rent from Civic Amenities (13010))	7,27,786.00	22011 (Office Maintenance (22011))	84,750.00
13040 (Rent from lease of lands (13040))	1,82,365.00	22080 (Others (22080))	4,98,243.00
13020 (Rent from Office Buildings (13020))	6,258.00	22021 (Printing and Stationery (22021))	1,66,444.00
		22052 (Professional and other Fees (22052))	6,09,943.00
140 (Fees & User Charges (140))	51,42,988.00	22030 (Travelling & Conveyance (22030))	23,900.00
14013 (Fees for Certificate or Extract (14013))	1,71,076.00		
14012 (Fees for Grant of Permit (14012))	21,31,149.00	230 (Operations & Maintenance (230))	1,91,12,766.00
14011 (Licensing Fees (14011))	16,760.00	23040 (Hire Charges (23040))	1,96,140.00
14040 (Other Fees (14040))	10,67,886.00	23080 (Other operating & maintenance expenses (23080))	80,025.00
14020 (Penalties and Fines (14020))	3,20,500.00	23010 (Power & Fuel (23010))	42,14,326.00
14015 (Regularization Fees (14015))	2,22,788.00	23052 (Repairs & maintenance Buildings (23052))	21,88,460.00
14070 (Service / Administrative Charges (14070))	63,150.00	23051 (Repairs & maintenance Civic Amenities (23051))	9,01,158.00
14050 (User Charges (14050))	11,49,679.00	23050 (Repairs & Maintenance Infrastructure Assets (23050))	48,74,211.00
		23059 (Repairs & maintenance Others (23059))	69,241.00
150 (Sale & Hire Charges (150))	8,64,207.00	23053 (Repairs & maintenance Vehicles (23053))	66,89,205.00
15011 (Sale of Forms & Publications (15011))	5,08,277.00		
15030 (Sale of Others (15030))	76,930.00	240 (Interest & Finance Charges (240))	26,90,608.10
15012 (Sale of stores & scrap (15012))	2,79,000.00	24070 (Bank Charges (24070))	11,264.10
		24080 (Other Finance Expenses (24080))	26,79,344.00
160 (Revenue Grants, Contribution and Subsidies (160))	1,52,43,252.00		
16010 (Revenue Grant (16010))	1,52,43,252.00	250 (Program Expenses (250))	11,71,192.00
		25010 (Election Expenses (25010))	8,44,399.00
170 (Income From Investments (170))	5,53,507.00	25020 (Own Program (25020))	3,26,793.00
17010 (Interest (17010))	5,53,507.00		
		260 (Revenue Grants, Contribution and Subsidies (260))	23,31,751.00
171 (Interest Earned (171))	69,95,998.00	26010 (Grants (26010))	23,31,751.00
17110 (Interest from Bank Accounts (17110))	35,85,404.00		
17180 (Other Interest (17180))	34,10,594.00	270 (Provisions and Write Off (270))	60,985.00
		27050 (Miscellaneous Expense written off (27050))	60,985.00
180 (Other Income (180))	2,97,326.03		
18020 (Insurance Claim Recovery (18020))	74,840.03	331 (Unsecured Loans (331))	27,30,000.00
18080 (Miscellaneous Income (18080))	39,806.00	33120 (Loans from State Government (33120))	27,30,000.00
18050 (Unclaimed Refund Payable/Liabilities Written Back (18050))	1,82,680.00		
		340 (Deposits Received (340))	20,19,596.00
320 (Grants, Contribution for Specific Purposes)	6,38,34,067.00	34020 (Deposits - Revenues (34020))	1,55,103.00
32010 (Central Government (32010))	3,58,74,093.00	34010 (From Contractors / Suppliers (34010))	18,32,843.00
32030 (Other Government Agencies (32030))	87,24,602.00	34080 (From Others (34080))	31,650.00
32020 (State Government (32020))	1,92,35,372.00		
		350 (Other Liabilities (350))	6,57,14,678.00
340 (Deposits Received (340))	32,39,286.00	35010 (Creditors (35010))	6,00,000.00
34020 (Deposits - Revenues (34020))	1,89,100.00	35011 (Employee Liabilities (35011))	3,94,45,470.00
34010 (From Contractors / Suppliers (34010))	30,29,786.00	35030 (Government Dues Payable (35030))	1,65,75,795.00
34080 (From Others (34080))	20,400.00	35020 (Recoveries Payable (35020))	90,93,413.00
350 (Other Liabilities (350))	83,05,999.00		
35010 (Creditors (35010))	6,00,000.00	Carried Over	12,39,70,399.10
Carried Over	14,66,70,470.03		



... continued

Anjar Nagarpalika

Cash Flow Summary : 1-Apr-2020 to 31-Mar-2021

Inflow		Outflow	
1-Apr-2020 to 31-Mar-2021		1-Apr-2020 to 31-Mar-2021	
Brought Forward	14,66,70,470.03	Brought Forward	12,39,70,399.10
35041 (Advance Collection of Revenues (35041))	85,636.00	360 (Provisions (360))	5,87,640.00
35030 (Government Dues Payable (35030))	58,40,437.00	36010 (Provisions for Expenses (36010))	5,87,640.00
35020 (Recoveries Payable (35020))	17,79,926.00	410 (Fixed Assets (410))	1,02,21,164.00
421 (Investments Other Funds (421))	5,90,00,000.00	41061 (Computers (41061))	35,00,000.00
42180 (Other Investments (42180))	5,90,00,000.00	41070 (Furniture, Fixtures, Fittings and Electrical Appliances (41070))	1,04,300.00
431 (Sundry Debtors (Receivables) (431))	5,99,75,474.00	41040 (Plant & Machinery (41040))	62,49,223.00
43180 (Receivables Control Accounts (43180))	5,99,75,474.00	41050 (Vehicles (41050))	1,39,724.00
460 (Loans, Advances and Deposits (460))	1,29,081.00	41032 (Waterways (41032))	2,27,917.00
46010 (Loans and advances to employees (46010))	12,231.00	421 (Investments Other Funds (421))	7,89,00,000.00
46080 (Other current assets (46080))	1,16,850.00	42180 (Other Investments (42180))	7,89,00,000.00
		430 (Stock - in-Hand (430))	3,11,200.00
		43010 (Stores (43010))	3,11,200.00
		440 (Pre-Paid Expenses (440))	2,87,654.00
		44020 (Administration (44020))	2,87,654.00
		460 (Loans, Advances and Deposits (460))	67,720.00
		46060 (Deposits with external Agencies (46060))	1,698.00
		46080 (Other current assets (46080))	66,022.00
		992 (Expenditure Agst Grant Received (992))	10,64,68,355.00
		99210 (Central Government- 99210)	6,08,58,862.00
		99230 (Other Government Agency- 99230)	81,72,314.00
		99220 (State Government 99220)	3,74,37,179.00
Total	26,57,75,025.03	Total	32,08,14,132.10

FOR, PANKAJ K. SHAH ASSOCIATES
CHARTERED ACCOUNTANTS

Pankaj K. Shah

PARTNER



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