

Gujarat Municipal Accounting Reform Project - 2005-2021

Annual Accounts

2020 - 2021

NAGARPALIKA BABRA



:: Submitted by ::

A. B. KOTHIYA & CO.
CHARTERED ACCOUNTANTS
(LEAD MANAGER: MR. ASHOK B.KOTHIYA)
2nd 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

Fax :- (079)23250280

E-Mail : gmfb1@yahoo.co.in Web : www.gmfb.in

BABRA NAGARPALIKA INDEX FOR FINAL BALANCE SHEET AS ON 31.03.2021

SR. No	PARTICULARS	Pages No.
1	INCOME & EXPENDITURE ACCOUNT	
	INCOME & EXPENDITURE ACCOUNT A/C -3 DIGIT	1
	SCHEDULES TO INCOME & EXPENDITURE A/C -5 DIGIT	2 to 5
	GROUPING TO INCOME & EXPENDITURE A/C -7 DIGIT	6 to 11
2	BALANCE SHEET	
	BALANCE SHEET -3 DIGIT	12
	SCHEDULES TO BALANCE SHEET -5 DIGIT	13 to 17
	GROUPING TO BALANCE SHEET -7 DIGIT	18 to 24
3	STATEMENT OF GRANT	25 to 29
4	STATEMENT OF FIXED ASSETS	30 to 32
5	SIGNIFICANT ACCOUNTING POLICIES	33 to 38
6	NOTES TO ACCOUNT	39 to 46
7	SIGNMENT REPORT	47 to 57
8	FINANCIAL RATIO	58
9	TALLY REPORTS	
	(A) INCOME & EXPENDITURE (Condensed & detailed)	59 to 60
	(B) BALANCE SHEET (Condensed & detailed)	61 to 63
	(C) TRIAL BALANCE (Condensed & detailed)	64 to 67
	(D) CASH FLOW STATEMENT (Condensed, detailed & Monthly)	68 to 82
	(E) COST CATEGORY SUMMARY (Condensed & detailed)	83 to 98
	(F) FUND FLOW STATEMENT (Condensed, detailed & Monthly)	99 to 112
	(G) DAILY CASH BALANCE	113 to 120
10	BANK RECONCILIATION	121 to 140
11	CERTIFICATE FROM CHIEF OFFICER	141
12	CERTIFICATE FROM CHIEF OFFICER FOR ATTENDANCE	142
13	CERTIFICATE FOR WIP & PUT TO USE OF ASSETS	143
14	CHECK LIST WITH ANNEXURE	144 to 147
15	LAST PAGE OF CASHBOOK AND BANK PASSBOOK OF NAGARPALIKA	148 to 168
16	DISCLAIMER	169 to 170
17	CERTIFICATE FOR SATISFACTORY WORK COMPLETION	171
18	CERTIFICATE FOR WORK COMMENCEMENT	172

BABRA NAGAR 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	2372229.00	2251315.00
2	Water Tax	11002	2	3636471.00	1974607.00
3	Sewerage Tax	11003		0.00	0.00
4	Cess/water/sanitation Tax	11004	1	0.00	77696.2
5	Lighting Tax	11005	4	46629.00	45041.00
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	575440.00	349050.00
11	Advertisement Tax	11011		0.00	0.00
12	Pilgrimage Tax	11012		0.00	0.00
13	Octroi & Toll	11051		0.00	0.00
14	Cess	11052		0.00	0.00
15	Others Taxes	11080		0.00	0.00
16	Tax Remission & Refund	11090		0.00	0.00
				6610769.00	5376975.00
SCHEDULE - B - Assigned Revenue & Compensations - 120					
1	Tax & Duties Collected by Others	12010		0.00	0.00
2	Compensations in lieu of Taxes / Duties	12020	6	7302204.00	7252231.00
3	Compensations in lieu of Concessions	12030		0.00	0.00
				7302204.00	7252231.00
SCHEDULE - C : Rental Income from Municipal Properties - 130					
1	Rent from Civic Amenities	13010	7	142086.00	1450.00
2	Rent from Office Building	13020		0.00	0.00
3	Rent from Guest House	13030		0.00	0.00
4	Rent from Lease of Land	13040	8	45300.00	30000.00
5	Other Rent	13080	9	76019.00	25500.00
6	Rent, Remissions, and Refund	13090		0.00	0.00
				263605.00	58950.00
SCHEDULE - D : Fees & User Charges - 140					
1	Empanelment & Registration Charges	14010			
2	Licensing Fees	14011		0.00	0.00
3	Fees for grant of Permit	14012	10	190977.00	132857.00
4	Fees for Certificate / Extract	14013	11	2964.00	140.00
5	Development Charges	14014		0.00	0.00
6	Regularisation Fees	14015		0.00	0.00
7	Penalties & Fines	14020	12	352844.00	3900.00
8	Other Fees	14040	13	41889.00	130350.00
9	User Charges	14050	14	373300.00	20000.00
10	Entry Fees	14060		0.00	0.00
11	Service / Administrative Charges	14070		0.00	0.00
12	Other Charges	14080		0.00	0.00
13	Fees Remission and Refund	14090		0.00	0.00
				961974.00	287247.00



Page-2

અસિસ્ટન્ટ ચીફ ઓફિસર
નગર પાલિકા - બાબરા

CHIEF OFFICER,
NAGAR PALIKA - BABRA

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2021	2020
SCHEDULE : E : Sale & Hire Charges - 150					
1	Sale of Products	15010		0.0	0.0
2	Sale of Forms & Publications	15011	15	98200	53400
3	Sale of Store & Scrap	15012		0.0	0.0
4	Sale of Others	15030		0.0	0.0
5	Hire Charges for Vehicles	15040		0.0	0.0
6	Hire Charges on Equipments	15041		0.0	0.0
				98200.00	53400.00
SCHEDULE : F : Revenue Grant, Contri, & Subsidies - 160					
1	Revenue Grants	16010	16	6224940.00	7595436.00
2	Reimbursement of Expenses	16020		0.0	0.0
3	Contribution Towards Scheme	16030	17	3858.0	0.00
				6228798.00	7595436.00
SCHEDULE : G : Income From Investment - 170					
1	Interest	17010	18	634658.0	939510.00
2	Dividend	17020		0.0	0.0
3	Income from Project taken Up on Comm. Basis	17030		0.0	0.0
4	Profit on sale of Investment	17040		0.0	0.0
5	Others	17080		0.0	0.0
				634658.00	939510.00
SCHEDULE : H : Interest Earned - 171					
1	Interest from Bank Account	17110	19	2761903.00	90259.00
2	Interest on Loan and Advances to Employees	17120		0.0	0.0
3	Interest on Loan to Others	17130		0.0	0.0
4	Other Interest	17180		0.0	0.0
				2761903.00	90259.00
SCHEDULE : I : Other Income - 180					
1	Deposit Forfeited	18010		0.0	0.0
2	Lapsed Deposits	18011		0.0	0.0
3	Insurance Claims Recovery	18020		0.0	0.0
4	Profit on Disposal of Fixed Assets	18030		0.0	0.0
5	Recovery from Employees	18040	20	0.0	229511.0
6	Unclaimed Refund payable/Liabilities written back	18050	21	19700.0	14210.0
7	Excess Provisions written back	18060	22	189482.3	0.0
8	Miscellaneous Income	18080	23	67295.0	82755.0
				276477.25	326476.00
SCHEDULE : J : Establishment Expenses - 210					
1	Salaries, Wages & Bonus	21010	24	13611445.0	11252755.0
2	Benefit and Allowances	21020	25	120738.0	120065.0
3	Pension	21030		0.0	0.0
4	Other Terminal & Retirement Benefits	21040	26	749912.0	1356219.0
				14482095.00	12729039.00



2
 2022
 નગરપાલિકા - બાબરા

2
 CHIEF OFFICER,
 NAGAR PALIKA - BABRA

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2021	2020
SCHEDULE : K : Administrative Expenses - 220					
1	Rent, Rates, Taxes	22010	27	29700.0	415710.0
2	Office Maintenance	22011	28	125360.0	108910
3	Communication Expenses	22012	29	36646.0	48837.0
4	Books & Periodicals	22020	30	9825.0	21000
5	Printing and Stationery	22021	31	83261.0	113116.0
6	Travelling & Conveyance	22030	32	3358478.0	2582703.0
7	Insurance	22040		0.0	0.0
8	Audit Fees	22050		0.0	0.0
9	Legal Expenses	22051		0.0	0.0
10	Professional and other Fees	22052	33	994153.0	1025433.0
11	Council meeting, Honorarium & sitting fees	22053		0.0	0.0
12	Advertisement and Publicity	22060	34	240889.0	319375.0
13	Membership & subscription	22061		0.0	0.0
14	Others	22080	35	1130709.0	161991.0
				6009021.00	4797075.00
SCHEDULE : L : Operating & Maintenance - 230					
1	Power & Fuel	23010	36	957623.0	1180854.0
2	Bulk Purchase	23020		0.0	0.0
3	Consumption of Stores	23030	37	2377793.0	3390153.0
4	Hire Charges	23040	38	0.0	22750.0
5	Repairs & Maintenance Infrastructure Assets	23050	39	4618027.0	4265684.0
6	Repairs & Maintenance Civil Amenities	23051	40	91349.0	8735.0
7	Repairs & Maintenance Building	23052		0.0	0.0
8	Repairs & Maintenance Vehicles	23053	41	1079798.0	1017919.0
9	Repairs & Maintenance Others	23059	42	52476.0	122140.0
10	Other Operating & Maintenance expenses	23080		0.0	0.0
				9177066.00	10008235.00
SCHEDULE : M : Interest & Finance Charges - 240					
1	Interest on Loan from Central Government	24010		0.0	0.0
2	Interest on Loan from State Government	24020		0.0	0.0
3	Interest on Loan from Government Bodies & Associa	24030		0.0	0.0
4	Interest on Loan from International Agencies	24040		0.0	0.0
5	Interest on Loan from Bank & Other financial Instit	24050		0.0	0.0
6	Other Interest	24060		0.0	0.0
7	Bank Charges	24070	43	5415.50	2669.00
8	Other Finance Expenses	24080		0.0	0.0
				5415.50	2669.00
SCHEDULE : N : Programme Expenses - 250					
1	Electronic Expenses	25010	44	45000.00	0.0
2	Own Programme	25020	45	117295.00	160992.00
3	Share in Programme of Others	25030		0.00	0.0
				567295.00	160992.00
SCHEDULE : O : Rev. Grant, Contri, Subsidies - 260					
1	Grants	26010		0.00	0.0
2	Contributions	26020		0.00	0.0
3	Subsidies	26030		0.0	0.0
				0.00	0.00



Sl. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2021	2020
SCHEDULE : P : Provision B. Written Off - 220					
1	Provision for Doubtful Receivables	22010	46	155972.5	163818.25
2	Provision for Other Assets	22020		0.0	0.0
3	Revenues written off	22030		0.0	0.0
4	Assets Written Off	22040		0.0	0.0
5	Miscellaneous Expenses Written Off	22050		0.0	0.0
				155972.50	163818.25
SCHEDULE : Q : Misc. Expenses - 221					
1	Loss on Disposal of Assets	22110		0.0	0.0
2	Loss on Disposal of Investments	22120		0.0	0.0
3	Decline in Value of Investments	22130		0.0	0.0
				0.00	0.00
SCHEDULE : R : Depreciation - 222					
1	Building	22220	47	2859625	3145604
2	Civic Amenities	22221		0.0	0.0
3	Commercial Building	22222		0.0	0.0
4	WorkShop & Work Station	22223		0.0	0.0
5	Roads & Bridges	22230	48	14980026	14233657
6	Sewerage & Drainage	22231	49	742581	825090
7	Water Ways	22232	50	3639973	4130121
8	Public Lighting	22233		0.0	0.0
9	Plant & Machinery	22240		0.0	0.0
10	Vehicles	22250	51	169079	198917
11	Office & Other Equipments	22260	52	117815	113338
12	Computer	22261		0.0	0.0
13	Other Equipments	22262		0.0	0.0
14	Furniture, Fixture, Fittings and Electrical Appliances	22270	53	23473.00	26082.00
15	Other Fixes Assets	22280	54	920180	913358
				23452752.00	23586167.00
SCHEDULE : S : Prior Period Items - 280					
1	Taxes	28010		0.00	0.00
2	Other Revenues	28020		0.00	0.00
3	Recovery of revenues written off	28030		0.00	0.00
4	Other Income	28040		0.00	0.00
5	Refund of Taxes	28050		0.00	0.00
6	Refund of Other - Revenues	28060		0.00	0.00
7	Other Expenses	28080		0.00	0.00
				0.00	0.00
SCHEDULE : T : Transfer to Reserve Funds -290					
1	Special Funds	29010		0.0	0.0
2	Sinking Funds	29020		0.0	0.0
3	Trust Funds	29030		0.0	0.0
4	Reserves	29040		0.0	0.0
5	Municipal General Fund	29050		0.0	0.0
6	Income & Expenditure A/c	29099		0.0	0.0
				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. Kothiyaa

Lead Manager.

[Ashok B. Kothiyaa]

Partner

Mem. No. 107721

Date :- 25/10/2021

Place : Amreli



FOR BABRA NAGAR PALIKA

BABRA

25/10/2021
25/10/2021-510731

Account / Chief Officer / President
NAGAR PALIKA - BABRA

Place : BABRA

BABRA NAGAR PALIKA

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

Sr. No.	Major Head Description	Major Code	Sch.	Current Year Rs. 2021	Previous Year Rs. 2020
I LIABILITIES					
1 Reserve & Surplus :					
(i)	Municipal (General) Fund	310	A	(209,361,661.75)	(180,556,975.00)
(ii)	Earmarked Funds	311	B	17,700.00	17,700.00
(iii)	Reserves	312	C	352,501,471.00	325,645,529.00
Total of Reserve and Surplus				143,157,509.25	145,106,253.00
2 Grant, Contributions for Specific					
(i)	Grant, Contribution for Specific purposes	320	D	156,222,344.50	143,788,383.50
Total of Grant, Capital Contribution				156,222,344.50	143,788,383.50
3 Loans (Liabilities) :					
(i)	Secured Loans	330	E	-	-
(ii)	Unsecured loans	331	F	-	-
Total of Loans (Liabilities)				-	-
4 Current Liabilities & Provision :					
(i)	Deposit Received	340	G	4,692,101.00	4,650,527.00
(ii)	Deposits Works	341	H	288,320.00	288,320.00
(iii)	Other Liabilities	350	I	2,874,398.00	2,345,698.00
(iv)	Provision	360	J	37,311,777.32	37,911,777.32
Total of Current Liabilities & Provision				45,166,596.32	45,196,322.32
TOTAL LIABILITIES (Total of 1 to 4)				344,546,450.07	334,090,958.82
II ASSETS					
1 Fixed Assets :					
(i)	Fixed Assets	410	K	372,613,315.00	345,757,373.00
(ii)	Less : Accumulated Depreciation	411	K-1	(154,535,967.73)	(131,083,215.73)
(iii)	Capital work-in-progress	412	L	-	-
Total Of Fixed Assets				218,077,347.27	214,674,157.27
2 Investment :					
(i)	Investments in General Fund	420	M	10,000,000.00	10,000,000.00
(ii)	Investments in Other Fund	421	M-1	-	-
Total Of Investments				10,000,000.00	10,000,000.00
3 Current Assets, Loan & Advances :					
(i)	Stock - in - Hand	430	N	-	-
(ii)	Sundry Debtors(Receivables)	431	O	16,489,324.00	16,623,363.00
(iii)	Less:Accumulated provisions against Debtors	432	O-1	(4,122,331.00)	(4,155,840.75)
(iv)	Pre-paid Expenses	440	P	-	-
(v)	Cash & Bank Balances	450	Q	103,888,270.80	613,800.89
(vi)	Loans, Advances & Deposits	460	R	213,839.00	213,839.00
(vii)	Accumulated Provisions against Loans,	461	R-1	-	-
(viii)	Other Assets	470	S	-	-
(ix)	Miscellaneous Expenditure to be written off	480	T	-	-
Total of Current Assets, Loan & Advances				116,469,102.80	109,416,801.55
TOTAL ASSETS (Total of 1 to 3)				344,546,450.07	334,090,958.82
Notes to the Accounts and accounting Policies			U	-	-

FOR A. B. KOTHIYA & CO.
Chartered Accountants

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



FOR BABRA NAGARPALIKA
BABRA

(Signature)
20/03/2021
2021/03/21-01/01/21

(Signature)
Account/Chief Officer
NAGAR PALIKA - BABRA

Date :-25/10/2021
Place : Amreli

BABRA N. AR PALIKA

GROUPING FORMING PART OF SCHEDULES AMENDED BALANCE SHEET AS ON MARCH 31/3/2021

Sl. No.	Short Hand Description	Blow Cash	Grasshopper	Current Year 2021	Previous Year 2018
SCHEDULE - A : MUNICIPAL FUNDS - 250					
1	Municipal Fund	31690	1	18738031.89	18831658.89
2	Boxen of Income & Expenditure Account	31980	2	-2200029893.64	-1902388004.86
	TOTAL			-208351981.75	-180558976.86
SCHEDULE - B : EMPOWERED FUNDS - 211					
1	Special Fund	31110	3	17700.00	17700.00
2	State Fund	31190		-	-
3	Trust or Agency funds	31170		-	-
	TOTAL			17700.00	17700.00
SCHEDULE - C: RESERVE- 212					
1	Capital Contributions	31210	4	302201471.00	225645829.00
2	Capital Reserve	31211		-	-
3	Borrowing Surplus/ Reserve	31220		-	-
4	Special Funds (liberal)	31230		-	-
5	Surplus Reserve	31240		-	-
6	General Reserve	31250		-	-
7	Pensionation Reserve	31260		-	-
	TOTAL			302201471.00	225645829.00
SCHEDULE - D : GRANTS, CONTRIBUTIONS EMPOWERED FUNDS - 200					
1	Central Government	12000	5	647505095.98	56625637.50
2	State Government	12000	6	91461726.00	87962446.00
3	Other Government Agencies	12000		-	-
4	Parastatal Institutions	12040		-	-
5	Multinational Bodies	12050		-	-
6	International Organizations	12060		-	-
7	Others	12080		-	-
	TOTAL			156222294.98	143783283.50
SCHEDULE - E: SECURED LOANS - 209					
1	Loans from Central Government	33610		-	-
2	Loans from State Government	33620		-	-
3	Loans from Government Bodies & Association	33630		-	-
4	Loans from International Agencies	33640		-	-
5	Loans from Banks & Financial Institutions	33650		-	-
6	Other Term Loans	33660		-	-
7	Loans to Departments	33070		-	-
8	Other Loans	33080		-	-
	TOTAL			-	-



Page-15

Signature
Municipal Officer

CHIEF OFFICER
MADAR PALIKA - BABRA

Sr. No.	Minor Head Description	Minor Code	Grouping	Current Year 2021	Previous Year 2020
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	-
SCHEDULE - G : DEPOSITS RECEIVED - 340					
1	From Contractors / Suppliers	34010	7	3824198.00	3675224.00
2	Deposits - Revenues	34020	8	791091.00	898491.00
3	From Staff	34030		-	-
4	From Others	34080	9	76812.00	76812.00
TOTAL				4692101.00	4650527.00
SCHEDULE - H : DEPOSIT WORKS - 341					
1	Civil Works	34110	10	288320.00	288320.00
2	Electrical Works	34120		-	-
3	Others	34180		-	-
TOTAL				288320.00	288320.00
SCHEDULE - I : OTHER LIABILITIES - 350					
1	Creditors	35010	11	778312.00	811220.00
2	Employee Liabilities	35011	12	1982600.00	1689403.00
3	Interest Accrued & Due	35012		-	-
4	Recoveries payable	35020	13	24765.00	19733.00
5	Govt. Dues Payable	35030	14	88721.00	25342.00
6	Refunds Payable	35040		-	-
7	Advance Collection of Revenues	35041		-	-
8	Others	35080		-	-
9	Sale Proceeds	35090		-	-
TOTAL				2874398.00	2345698.00
SCHEDULE - J : PROVISIONS- 360					
1	Provisions for Expenses	36010	15	37311777.32	37911777.32
2	Provisions for Interest	36020		-	-
3	Provisions for other Assets	36030		-	-
TOTAL				37311777.32	37911777.32
SCHEDULE - K : FIXED ASSETS - 410					
1	Land	41010	16	524825.00	524825.00
2	Building	41020	17	1788963.00	1788963.00
3	Civil Amenities & Services Centers	41021	18	43140479.00	43014042.00
4	Commercial Buildings	41022	19	875893.00	875893.00
5	Workshops & work stations	41023	20	802038.00	802038.00
6	Roads & Bridges	41030	21	218650864.00	194575016.00
7	Sewerage and Drainage	41031	22	19099847.00	19099847.00
8	Waterways	41032	23	30763881.00	30041754.00
9	Public Lighting	41033	24	4184011.00	2252481.00
10	Plant & Machinery	41040	25	37745071.00	37745071.00
11	Hospital Equipment	41041		-	-
12	Vehicles	41050	26	3703133.00	3703133.00
Carried Over				361278605.00	334422663.00




 21/06/21
 0874572181-0410421


 CHIEF OFFICER,
 NAGAR PALIKA - BABRA

Sr. No.	Minor Head Description	Minor Code	Group No	Current Year 2021	Previous Year 2020
	Brought Forward			361278605.00	334422663.00
13	Office & Other Equipment	41060	27	230670.00	230670.00
14	Computers	41061	28	422117.00	422117.00
15	Other Equipment	41062	29	492501.00	492501.00
16	Furniture, Fixture, Fittings and Electrical Appliances	41070	30	548522.00	548522.00
17	Other Fix Assets	41080	31	9640900.00	9640900.00
18	Assets under Disposal	41090		-	-
	TOTAL			372613316.00	346767373.00
	SCHEDULE- K - 1 : Accumulated Depreciation- 411				
1	Building	41120	32	20807310.67	17947885.67
2	Civic Amenities & Service Center	41121		-	-
3	Commercial Building	41122		-	-
2	Roads & Bridges	41130	33	71792705.76	56812679.76
3	Sewerage and Drainage	41131	34	12416615.69	11674034.69
4	Waterways	41132	35	13697803.07	11859116.07
5	Public Lighting	41133	36	1138022.34	906886.34
6	Plant & machinery	41140	37	27500262.18	25692355.18
7	Hospital Equipment	41141		-	-
8	Vehicles	41150	38	2745022.07	2575943.07
9	Office & Other Equipment	41160	39	132310.96	121382.96
10	Computers	41161	40	364286.78	325735.78
11	Other Office Equipment :	41162	41	105272.00	36938.00
12	Furniture, Fixtures, Fittings and Electrical Appliance	41170	42	337260.53	313787.53
13	Other Fixed Assets	41180	43	3499093.68	2816670.68
	TOTAL			154535967.73	131083215.73
	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		-	-
3	Debentures and Bonds	42030		-	-
4	Preference Shares	42040		-	-
5	Equity Shares	42050		-	-
6	Units of Mutual Funds	42060		-	-
7	Other Investments	42080	44	10000000.00	10000000.00
8	Accumulated Provision	42090		-	-
	TOTAL			10000000.00	10000000.00
	SCHEDULE -M-1: Investment Other Fund- 421				
1	Central Government Securities	42110		-	-
2	State Government Securities	42120		-	-
3	Debentures and Bonds	42130		-	-
4	Preference Shares	42140		-	-
5	Equity Shares	42150		-	-
6	Units of Mutual Funds	42160		-	-
7	Other Investments	42180		-	-
8	Accumulated Provision	42190		-	-
	TOTAL			0.00	0.00



Se. No.	Minor Head Description	Minor Code	Grouping	Current Year 2021	Previous Year 2020
SCHEDULE - N : Stock - in - hand - 430					
1	Stores	43010		-	-
2	Loose Tools	43020		-	-
3	Others	43080		-	-
TOTAL				0.00	0.00
SCHEDULE - O : Sundry Debtors(Receivables) - 431					
1	Receivables for Property Taxes	43110	45	16489324.00	16623363.00
2	Receivable for Other Taxes	43119		-	-
3	Receivables for Cess	43120		-	-
4	Receivable for Fees & User Charges	43130		-	-
5	Receivable from other sources	43140		-	-
6	Receivable from Government	43150		-	-
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				16,489,324.00	16,623,363.00
SCHEDULE - D-1: ACCUM. PROVISIONS AGAINST DEBTORS (Receivables) - 432					
1	Provisions for outstanding Property Tax	43210	46	4,122,331.00	4,155,840.75
2	Provision for outstanding Water Tax	43211		-	-
3	Provision for outstanding Other Tax	43212		-	-
4	Provision for outstanding Cess	43220		-	-
5	Provision for outstanding Fees & User Charges	43230		-	-
6	Provision for outstanding other receivable	43240		-	-
7	State Govt Cesses/ levies in Property Taxes - Provision account	43291		-	-
8	State Govt Cesses/ levies in Water Taxes - Provision account	43292		-	-
9	State Govt Cesses/ levies in Other Taxes - Provision account	43299		-	-
				4122331.00	4155840.75
SCHEDULE - P : Pre-paid Expenses - 440					
1	Establishment	44010		-	-
2	Administration	44020		-	-
3	Operations & Maintenance	44030		-	-
				0.00	0.00




 એ.બી.નોત્રુજા,
 નવરપાલિકા-બાબરા


 CHIEF OFFICER,
 NAGAR PALIKA - BABRA

Sr. No.	Minor Head Description	Minor Code	Groupin #	Current Year 2021	Previous Year 2020
SCHEDULE - Q : CASH & BANK BALANCES - 450					
1	Cash				
	Balance with Bank - Municipal Fund	45010	47	321725.00	145983.00
2	Nationalized Banks	45021		-	-
3	Other Scheduled Banks	45022		-	-
4	Scheduled Cooperative Banks	45023	48	23995.89	40139.89
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	49	103542549.91	427678.00
11	Other Scheduled Banks	45062		-	-
12	Scheduled Cooperative Banks	45063		-	-
13	Post Office	45064		-	-
	TOTAL			103886270.80	613800.89
SCHEDULE - R : LOANS, ADVANCES & DEPOSITS- 460					
1	Loans & Advances to Employees	46010	50	213339.00	213339.00
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	51	500.00	500.00
7	Other current assets	46080		-	-
	TOTAL			213839.00	213839.00
SCHEDULE - R-1 : Accumulated Provisions against Loans, Advances & Deposits - 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				
SCHEDULE - T : Miscellaneous Expenditure to be written off - 480					
1	Loan Issue Expenses			-	-
2	Discount on issue of loans			-	-
3	Others			-	-
	TOTAL				

FOR A. B. KOTHIYA & CO.
Chartered Accountants

A.B. Kothiyā
Lead Manager.
(Ashok B. Kothiyā)
Partner
Mem. No. 107721



Date :- 25/10/2021
Place : Amreli

FOR BABRA NAGARPALIKA
BABRA

Account / Chief Officer / President
NAGAR PALIKA - BABRA

Place : Babra

E	Road & Bridges	41030	164928171.00	24075848.00	0.00	202034019.00	41130	52417316.58	14454876	0.00	66872712.42	54213800.58	132210834.42
1	Concrete Road	4103001	896634.00	0.00	0.00	896634.00	4113001	527920.06	36858	0.00	564818.45	331815.55	368681.94
2	Other Road	4103003	8750211.00	0.00	0.00	8750211.00	4113003	3867195.12	488282	0.00	4353674.93	4364836.09	462217.85
3	Bridges	4103004	194578016.00	246718848.00	0.00	216630864.00	4113004	54612675.76	14980026	0.00	71792709.74	146858158.22	137762334.24
TOTAL - E													
F	Sewerage and Drainage	41031	18165319.99	0.00	0.00	18383319.00	41131	11236426.55	715888	0.00	17942324.80	6442994.21	7158882.45
1	Underground Drainage System	4103101	714638.26	0.00	0.00	714638.00	4113101	447988.14	36693	0.00	474291.42	240236.87	246929.86
2	Open Drainage System	4103102	16699847.50	0.00	0.00	19699847.00	4113102	11674034.69	742581	0.00	12416015.93	6483231.08	7425812.31
TOTAL - F													
G	Machinery	41032	195380.00	0.00	0.00	195380.00	41132	23994.20	1455	0.00	25469.20	169930.00	171385.80
1	Motor Well	4103201	28446374.00	723127.00	0.00	30568501.00	4113201	11835231.87	181723	0.00	1367231.43	16896147.57	1801252.13
2	Pipe Line	4103204	36641754.00	222127.00	0.00	30763881.00	4113204	11839116.07	1838687	0.00	13597892.63	17066078.37	18182837.93
TOTAL - G													
H	Public Lighting	41033	2252481.00	1931530.00	0.00	4184011.00	41133	906886.34	23126	0.00	1138022.31	3049888.69	1345294.66
1	Lamp Posts	4103301	2252481.00	1931530.00	0.00	4184011.00	4113301	906886.34	33134	0.00	1138022.31	3049888.69	1345294.66
TOTAL - H													
I	Plant & Machinery	41040	3757571.00	0.00	0.00	3757571.00	41140	23570385.89	1801078	0.00	2737441.96	10266169.04	12007187.11
1	Water Works Machinery	4104001	161000.00	0.00	0.00	162000.00	4114001	117857.00	6621	0.00	124478.45	37521.55	44143.00
2	Grading Machine	4104009	5900.00	0.00	0.00	5900.00	4114009	4114.28	308	0.00	4522.15	3177.85	1385.75
3	Other Machinery	4104012	3774571.00	0.00	0.00	3774571.00	4114012	23567235.18	1807967	0.00	27360262.55	10244868.45	12062773.82
TOTAL - I													
J	Vehicles	41060	815000.00	0.00	0.00	815000.00	41160	993920.58	33312	0.00	626232.43	188767.58	222079.50
1	Car	4106001	1000000.00	0.00	0.00	1000000.00	4116001	727510.00	40874	0.00	784581.50	231616.50	271496.00
2	Trucks	4106005	1349793.00	0.00	0.00	1349793.00	4116005	855180.94	72798	0.00	927979.27	417523.73	485322.04
3	Tractor / Tractors	4106007	488000.00	0.00	0.00	488000.00	4116007	355024.00	19946	0.00	374920.40	133029.60	132978.00
4	Auto rickshaw	4106009	69300.00	0.00	0.00	69300.00	4116009	37927.99	1775	0.00	38642.62	9717.38	11432.25
5	Motorbike	4106010	10229.00	0.00	0.00	10229.00	4116010	7379.82	434	0.00	7813.35	2456.65	2896.18
6	Cycles	4106013	3703133.00	0.00	0.00	3703133.00	4116013	2879943.07	169078	0.00	2745021.56	958111.44	1127189.93
TOTAL - J													
K	Office & Other Equipment	41060	18000.00	0.00	0.00	18000.00	41160	13199.59	480	0.00	13679.55	4320.45	4800.50
1	Refrigerator	4106001	6800.00	0.00	0.00	6800.00	4116001	6503.95	222	0.00	4802.86	1997.16	2219.05
2	Fac	4106003	79712.00	0.00	0.00	79712.00	4116004	50761.95	2895	0.00	53056.96	26205.05	28950.05
3	Genie machine	4106004	32370.00	0.00	0.00	32370.00	4116005	20546.91	1180	0.00	21747.24	10622.76	11803.07
4	Telephone & Communication Equip.	4106006	53788.00	0.00	0.00	53788.00	4116009	32373.63	6151	0.00	28425.07	55362.91	61514.57
5	TV, Projector & Camara	4106009	230670.00	0.00	0.00	230670.00	4116009	111382.84	10929	0.00	133311.66	98358.34	109287.04
TOTAL - K													



ಅಧಿಕಾರಿಗಳಿಗೆ - 6/10/21

ಅಧಿಕಾರಿಗಳಿಗೆ - 6/10/21

CHIEF OFFICER,
NAGAR PALIKA - BABRA

SCHEDULE NO U
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNT

1 Significant Accounting Policies

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

2.1 Basis of Accounting

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

2.2 Recognition of Revenue


I. Revenue.

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

Page - 33




અગત્યના,
નગરપાલિકા-બાબરા


CHIEF OFFICER,
NAGAR PALIKA - BABRA

- 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




એચ.ઉ.કોટીયા,
નગરપાલિકા-બાબરા


CHIEF OFFICER,
NAGAR PALIKA - BABRA

- 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.




ચief Officer,
Nagar Palika - Babra


CHIEF OFFICER,
NAGAR PALIKA - BABRA

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 cutoff date.

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




MAGISTRAR
AMRELI


MAGISTRAR
BABRA

- c. Any fixed asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Rs. 1/-.

II. Depreciation

- d. Depreciation is provided on written down value.

III. Revaluation of fixed assets:

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

2.5 Borrowing Cost

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

2.6 Inventories

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




એકાઉન્ટન્ટ,
નગરપાલિકા-બાબરા


CHIEF OFFICER,
NAGAR PALIKA - BABRA

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.

Page - 38




چیف افسر
نगरपालिका - بابرا


CHIEF OFFICER,
NAGAR PALIKA - BABRA

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.




 ગ્રામીણ સેવા,
 નગર પાલિકા - બાબરા


 CHIEF OFFICER,
 NAGAR PALIKA - BABRA

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.

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




એચ.ઈ.એન.ટી.
નગરપાલિકા - બાબરા


CHIEF OFFICER
NAGARPALIKA - BABRA

- 3.4.3 Contribution to provident fund is recognized as expense when incurred. During the current year, Rs. 7,05,403/- 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 Interest on Grant Funds

Interest received on saving / term bank account belonging to grant funds are not directly credited to respective grant fund account but taken as saving bank account interest.

3.6 Other Disclosers

1. Unpaid Electricity Bills & Telephone bills are provided at the year ended on 31.03.2021, have been made from the bills of paid in the month of March 2021.
2. Other Loans and Advances credit / debit balances are subject to confirmation / reconciliation and consequent modifications, if any.
3. 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.
4. 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.
5. 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.

Page - 42


 ચીફ ઓફિસર,
 નગરપાલિકા - બાબરા


 CHIEF OFFICER,
 NAGAR PALIKA - BABRA



6. 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.
7. 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.
8. Provision against receivables:

Sr.	Particulars of Tax Receivable	Received tax Amt.	Year & O/s Amt.	Provision made @ 25 %
1	Property Tax	3178585.00	6248842.00	1562210.50
2	General Water Tax	41088.00	327565.00	81891.25
3	Sanitation (Cleaning) Tax	770267.00	3238452.00	809613.00
4	Street Light Tax	47097.00	210421.00	52605.25
5	Special Water Tax	2058575.00	6464044.00	1616011.50
	Total	6095612.00	16489324.00	4122331.00

9. For the Babra 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.



[Signature]
 नारायण शर्मा
 अध्यक्ष, नगरपालिका

[Signature]
 CHIEF OFFICER,
 NAGAR PALIKA - BABRA

A	Aggregate unutilized grants	156222344.50		
B	Represented by			
	a Aggregate of Balances in Bank			
	Savings deposits	81692242.41		
	Current deposits			
	Fixed Deposits	10000000.00		
	b Aggregate unadjusted advances from grant fund	00		
	A-B	64330102.09		

10. In income of Nagarpalika received from public some times cheque instead of cash, but in receipt of Nagarpalika not specify the information regarding this so this cheque amount entry taking as regular entry.
11. 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.
12. Current debit /credit balances: Balances of sundry creditors & debtors are subjects to confirmation / reconciliation and consequent modifications, if any.
13. 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.
14. Addition made in fixed assets after 01-10-2020 as assets have been put to use in Second Half


 એગ્રીકલ્ટર,
 નગરપાલિકા-બાબરા


 CHIEF OFFICER,
 NAGAR PALIKA - BABRA



					*Interest on Saving Bank Accounts not Accounted by Nagarpalika Amounting to Rs. 424176
12.	HDFC A/c - 9750	236965.14	10808.14	226357	Opening Difference Amounting to Rs 115404 *mistake in carried forward of Bank Balance by Rs 110953 in their day book
13.	HDFC A/c - 0679	2847953	2847952.50	0	
14.	HDFC A/c - 3390	6318	6318	0	
15.	HDFC A/c - 9917	29147	29147	0	
16.	HDFC A/c - 83032	10007	10007	0	
17.	CBI A/c - 7349	2139913	2125500	14413	*mistake in carried forward of Bank Balance by Rs 14413 in their day book
18.	HDFC A/c - 2570	9878093	9963834	285741	*mistake in carried forward of Bank Balance by Rs 285741 in their day book
19.	HDFC A/c - 9934	569034	569034	0	
20.	HDFC A/c - 27438	15379355	15379359	0	

FOR A. B. KOTHIYA & CO.
Chartered Accountants

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



[Signature]
Accountant /
જેકી ઉપરેડો,
મજરા/વિભાગ-૬૧૬૦૨૧

FOR BABRA NAGARPALIKA
BABRA

[Signature]
Chief Officer / R. President
NAGARPALIKA - BABRA

Date : 25/10/2021
Place : Amreli

Place : BABRA

BABRA NAGARPALIKA 20-21

Cash Flow Summary

1-Apr-2020 to 31-Mar-2021

Page 98

Inflow	1-Apr-2020 to 31-Mar-2021	Outflow	1-Apr-2020 to 31-Mar-2021
Current Assets (Current Assets)	9,35,74,789.50	Current Assets (Current Assets)	16,87,27,639.80
340 (Deposits Received) (340)	8,71,247.00	340 (Deposits Received) (340)	8,29,673.00
328 (Grants, Contribution for specific purposes) (328)	4,66,14,054.00	320 (Grants, Contribution for specific purposes) (320)	32,26,682.80
420 (Investments General Fund) (420)	1,00,00,000.00	420 (Investments General Fund) (420)	1,00,00,000.00
460 (Loans, Advances and Deposits) (460)	5,000.00	480 (Loans, Advances and Deposits) (480)	5,000.00
350 (Other Liabilities) (350)	27,51,146.00	350 (Other Liabilities) (350)	4,15,51,239.00
431 (Sundry Debtors (Receivables) (431)	60,75,711.00	380 (Provisions) (380)	6,00,000.00
110 (Tax Revenue) (110)	3,83,080.00	210 (Establishment Expenses) (210)	45,15,333.00
120 (Assigned Revenues & Compensations) (120)	73,02,204.00	220 (Administrative Expenses) (220)	43,18,661.00
130 (Rental Income From Municipal Properties) (130)	2,63,605.00	230 (Operations & Maintenance) (230)	72,20,157.00
140 (Fees & User Charges) (140)	9,61,974.00	340 (Interest & Finance Charges) (340)	5,415.50
150 (Sale & Hire Charges) (150)	98,200.00	250 (Program Expenses) (250)	1,17,295.00
170 (Income From Investments) (170)	6,34,658.00	990 (Expenditure Against Grant Received)	13,58,820.00
171 (Interest Earned) (171)	27,61,903.00		
180 (Other Income) (180)	86,895.00		
160 (Revenue Grants, Contribution and Subsidies) (160)	21,31,529.00		
Total	17,41,90,068.50	Total	17,45,16,085.50

For, B. B. Kothiyal & Co.
Chartered Accountants

B. B. Kothiyal
(B. B. Kothiyal)
EM. No. 107721 Partner



B
30.03.2021
जमशेदपूर

RC