

(Under Gujarat Municipal Accounting Reform Project)

(Accrual Basis)

ANNUAL ACCOUNT 2020-2021

AMOD NAGARPALIKA

(GMARP PROJECT CA FIRM)



A. B. Kothiya & Co.

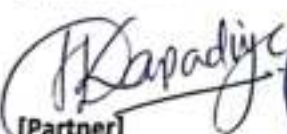
A-506, 5th Floor, City Center Building,
Nr. Resham Bhavan, Lal Darwaja,
Surat - 395 003

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AMOD NAGARPALIKA
UNAUDITED INCOME & EXPENDITURE ACCOUNT
For the year ended March 31, 2021

Sr. No.	Major Head Description	Major Code	Schedule	Amount	Amount
				2021	2020
I	INCOME				
1	Tax Revenue	110	A	92,37,618	79,66,462
2	Assigned Revenues & Compansations	120	B	36,44,988	36,44,997
3	Rental Income from Municipal Properties	130	C	3,59,729	2,23,596
4	Fees & User Charges	140	D	7,82,369	12,46,134
5	Sale & Hire Charges	150	E	1,37,700	79,700
6	Revenue Grants and Contributions & Subsidies	160	F	95,03,319	63,41,909
7	Income from Investment	170	G	-	-
8	Interest Earned	171	H	2,83,389	7,93,813
9	Other Income	180	I	9,713	-
	TOTAL			2,39,58,825	2,02,96,611
II	EXPENDITURE				
1	Establishment Expenses	210	J	1,29,22,111	95,66,884
2	Administrative Expenses	220	K	17,26,830	16,99,361
3	Operating & Maintenance	230	L	1,60,53,904	1,28,14,573
4	Interest & Finance Charges	240	M	13,72,103	4,371
5	Programme Expenses	250	N	5,58,043	2,82,415
6	Revenue Grants, Contribution, & Subcidies to Other	260	O	10,46,867	40,000
7	Provision & Write Off	270	P	3,73,574	8,87,900
8	Miscellaneous Expenses Losses & Refunds	271	Q	-	-
9	Depreciation	272	R	2,09,32,498	2,07,39,572
	TOTAL			5,49,85,930	4,60,35,076
	Gross Surplus of Income Over Expenses			(3,10,27,105)	(2,57,38,465)
	Less :- Transfer to Reserve Funds / Prior Period Exps.	290	S(a)	-	-
	Add :- Prior Period Items	280	S	-	50,23,279
	Net Surplus Carried Over to Municipal Fund			(3,10,27,105)	(3,07,61,744)
	Notes to the Accounts		U		
The Schedules Refers to above form an Integral part of the Income & Expenditure Account					

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


[Partner]
CA Haresh Kapadiya



For, Amod Nagarpalika


Accountant
Kanubhai Parmar




Chief Officer
Kornaiben Gheenaiya

Date : 20.09.2022
Place : Surat

Date : 20.09.2022
Place : Amod

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

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	Amount
				2021	2020
Schedule : A : Tax Revenue - 110					
1	Property Tax	11001	1	53,69,451	44,26,479
2	Water Tax	11002	2	20,67,850	20,97,496
3	Sewerage Tax	11003		-	-
4	Conservancy (Sanitation) Tax	11004	3	7,58,531	7,29,240
5	Lighting Tax	11005	4	4,61,949	-
6	Education Tax	11006		-	-
7	Vehicle Tax	11007		-	-
8	Tax on Animals	11008		-	-
9	Electricity	11009	5	-	4,45,930
10	Professional Tax	11010	6	5,79,837	2,67,317
12	Pilgrimage Tax	11012		-	-
13	Octroi & Toll	11051		-	-
14	Cess	11052		-	-
15	Others Taxes	11080		-	-
16	Tax Remission & Refund	11090		-	-
	TOTAL			92,37,618	79,66,462
Schedule : B : Assigned Revenue & Compansations - 120					
1	Tax & Duties Collected by Others	12010		-	-
2	Compansations in lieu of Taxes / Duties	12020	7	36,44,988	36,44,997
3	Compansations in lieu of Cecessions	12030		-	-
	TOTAL			36,44,988	36,44,997
Schedule : C : Rental Income - Muni. Properties - 130					
1	Rent From Civic Amenities	13010	8	3,24,729	1,53,596
2	Rent From Office Building	13020		-	-
3	Rent From Guest House	13030		-	-
4	Rent From Lease of Land	13040		-	-
5	Other Rent	13080	9	35,000	70,000
6	Rent, Remissions and Refund	13090		-	-
	TOTAL			3,59,729	2,23,596
Schedule : D : Fees & User Charges - 140					
1	Empanelment & Registration Charges	14010		-	-
2	Licensing Fees	14011		-	-
3	Fees For Grant of Permit	14012	10	2,76,792	5,82,075
4	Fees For Certificate / Extract	14013	11	7,599	3,040
5	Development Charges	14014	12	1,12,635	5,23,569
6	Regularisation Fees	14015		-	-
7	Penalties & Fines	14020	13	20,200	8,650
8	Other Fees	14040	14	17,500	14,100
9	User Charges	14050	15	22,600	37,900
10	Entry Fees	14060		-	-
11	Service / Administrative Charges	14070	16	2,70,833	76,800
12	Other Charges	14080	17	54,210	-
13	Fees Remission and Refund	14090		-	-
	TOTAL			7,82,369	12,46,134
Schedule : E : Sale & Hire Charges - 150					
1	Sale of Products	15010		-	-
2	Sale of Forms & Publications	15011	18	1,37,700	79,700
3	Sale of Store & Scrap	15012		-	-
4	Sale of Others	15030		-	-
5	Hire Charges for Vehicles	15040		-	-
6	Hire Charges on Equipments	15041		-	-
	TOTAL			1,37,700	79,700
Schedule : F : Revenue Grant, Contribution & Subsidies - 160					
1	Revenue Grants	16010	19	95,03,319	63,41,909
2	Reimbursement of Expenses	16020		-	-
3	Contribution Towards Scheme	16030		-	-
	TOTAL			95,03,319	63,41,909
Schedule : G : Income from Investments - 170					
1	Interest from Fixed Deposit	17010		-	-
	TOTAL			-	-



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	
				2021	2020
Schedule : H : Interest Earned - 171					
1	Interest From Bank Account	17110	20	2,83,389	7,93,813
2	Interest on Loan and Advances to Employees	17120		-	-
3	Interest on Loan to Others	17130		-	-
4	Other Interest	17180		-	-
	TOTAL			2,83,389	7,93,813
Schedule : I : Other Income - 180					
1	Deposite Forfeited	18010		-	-
2	Lapsed Deposits	18011		-	-
3	Insurance Claims Recovery	18020		-	-
4	Profit on Disposal of Fixed Assets	18030		-	-
5	Unclaimed Refund Payable/Liabilities Written Back	18050		-	-
6	Recovery From Employees	18040		-	-
7	Excess Provisions Written Back	18060		-	-
8	Miscellaneous Income	18080	21	9,713	-
	TOTAL			9,713	-
Schedule : J : Establishment Expenses - 210					
1	Salaries, Wages & Bonus	21010	22	1,11,74,463	89,37,607
2	Benefit and Allowances	21020	23	51,902	1,39,150
3	Pension	21030		-	-
4	Other Terminal & Retirement Benefits	21040	24	16,95,746	4,90,127
	TOTAL			1,29,22,111	95,66,884
Schedule : K : Administrative Expenses - 220					
1	Rent, Rates & Taxes	22010	25	40,273	6,000
2	Office Maintenance	22011	26	44,115	54,766
3	Communication Expenses	22012	27	34,223	20,547
4	Books & Periodicals	22020	28	2,755	78
5	Printing and Stationery	22021	29	1,95,024	1,38,190
6	Traveling & Conveyance	22030	30	50,640	63,450
7	Insurance	22040	31	1,87,026	2,17,102
8	Audit Fees	22050		-	-
9	Legal Expenses	22051		-	-
10	Professional and Other Fees	22052	32	7,42,980	3,56,226
11	Council meeting, Honorarium & Sitting Fees	22053		-	-
12	Advertisement and Publicity	22060	33	3,42,274	2,62,143
13	Membership & subscription	22061		-	-
14	Others	22080	34	87,520	5,80,859
	TOTAL			17,26,830	16,99,361
Schedule : L : Operating & Maintenance - 230					
1	Power & Fuel	23010	35	72,29,404	53,40,946
2	Bulk Purchase	23020	36	21,41,995	23,55,400
3	Consumption of Stores	23030	37	3,02,020	10,49,480
4	Hire Charges	23040	38	3,12,875	3,45,430
5	Repairs & Maintenance Infrastructure Assets	23050	39	38,73,495	20,47,130
6	Repairs & Maintenance Civil Amenities	23051	40	2,500	6,250
7	Repairs & Maintenance Building	23052	41	85,028	5,560
8	Repairs & Maintenance Vehicles	23053	42	18,09,895	15,71,485
9	Repairs & Maintenance Others	23059	43	2,64,792	73,392
10	Other Operating & Maintenance Expenses	23080	44	31,900	19,500
	TOTAL			1,60,53,904	1,28,14,573
Schedule : M : Interest & Finance Charges - 240					
1	Interest on Loan From Central Government	24010		-	-
2	Interest on Loan From State Government	24020		-	-
3	Interest on Loan From Government Bodies & Associations	24030		-	-
4	Interest on Loan From International Agencies	24040		-	-
5	Interest on Loan From Bank & Other financial Institutions	24050		-	-
6	Other Interest	24060	45	89,016	194
7	Bank Charges	24070	46	8,856	4,177
8	Other Finance Expenses	24080	47	12,74,231	-
	TOTAL			13,72,103	4,371



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	
				2021	2020
Schedule : N : Program Expenses - 250					
1	Election Expenses	25010	48	5,38,418	9,625
2	Own Program	25020	49	19,625	2,72,790
3	Share in Program of Others	25030		-	-
TOTAL				5,58,043	2,82,415
Schedule : O : Revenue Grant, Contrl. & Subsidies - 260					
1	Grants	26010	50	10,46,867	40,000
2	Contributions	26020		-	-
3	Subsidies	26030		-	-
TOTAL				10,46,867	40,000
Schedule : P : Provision & Write Off - 270					
1	Provision For Doubtful Receivables	27010	51	3,73,574	8,87,900
2	Provision For Other Assets	27020		-	-
3	Revenues written off	27030		-	-
4	Assets Written Off	27040		-	-
5	Miscellaneous Expenses Written Off	27050		-	-
TOTAL				3,73,574	8,87,900
Schedule : Q : Depreciation - 272					
1	Buildings	27220	52	18,95,883	15,72,904
2	Roads & Bridges	27230	53	99,85,933	98,65,099
3	Sewerage & Drainage	27231	54	41,04,336	42,97,158
4	Waterways	27232	55	44,23,659	45,38,352
5	Public Lighting	27233		-	-
6	Plant & Machinery	27240		-	-
7	Vehicles	27250	56	81,046	95,348
8	Office & Other Equipments	27260	57	57,264	68,445
9	Computers	27261		-	-
10	Other Equipments	27262		-	-
11	Furniture, Fixture, Fittings and Electrical Appliances	27270	58	1,40,160	1,49,985
12	Other Fixed Assets	27280	59	2,44,217	1,52,241
TOTAL				2,09,32,498	2,07,39,572
Schedule : R : Prior Period Items - 280					
1	Taxes	28010		-	-
2	Other Revenues	28020		-	-
3	Recovery of Revenues written off	28030		-	-
4	Other Income	28040		-	-
5	Refund of Taxes	28050		-	-
6	Refund of Other - Revenues	28060		-	-
7	Other Expenses	28080	60	-	50,23,279
TOTAL				-	50,23,279

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

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


Partner
CA Haresh Kapadiya



For, Amod Nagarpalika


Accountant
Kanubhai Parmar


Chief Officer
Komaiben Gheenaia

Date : 20.09.2022
Place : Surat

Date : 20.09.2022
Place : Amod

AMOD NAGARPALIKA
UNAUDITED BALANCE SHEET AS AT MARCH 31, 2021

Sr. No.	Major Head Description	Major Code	Schedule	Amount	
				2021	2020
I	LIABILITIES				
1	Reserve & Surplus :				
(i)	Municipal (General) Fund	310	A	(19,16,89,499)	(15,97,91,251)
(ii)	Earmarked Funds	311		-	-
(iii)	Reserves	312	B	28,65,05,391	26,79,57,647
	Total of Reseve and Surplus			9,48,15,892	10,81,65,796
2	Grant, Contributions for Specific Purposes :				
(i)	Grant, Contribution for Specific purposes	320	C	8,99,78,334	9,00,62,123
	Total of Grant, Capital Contribution			8,99,78,334	9,00,62,123
3	Loans (Liabilities) :				
(i)	Secured Loans	330	D	(2,99,858)	(1,93,369)
(ii)	Unsecured loans	331		-	-
	Total of Loans (Liabilities)			(2,99,858)	(1,93,369)
4	Current Liabilities & Provision :				
(i)	Deposit Received	340	E	11,71,799	16,79,289
(ii)	Deposits Works	341	F	53,236	53,236
(iii)	Other Liabilities	350	G	52,03,527	47,59,828
(iv)	Provisions	360	H	4,86,88,849	4,13,47,107
	Total of Current Liabilities & Provision			5,51,17,411	4,78,39,460
	Total Liabilities (Total of 1 to 4)			23,96,11,779	24,58,74,010
II	ASSETS				
1	Fixed Assets :				
(i)	Fixed Assets	410	I	32,18,97,052	30,10,60,265
(ii)	Less :- Accumulated Depreciation	411	J	(12,75,05,961)	(10,65,73,463)
(iii)	Capital Work-in-progress	412		-	-
	Total of Fixed Assets			19,43,91,091	19,44,86,802
2	Investment :				
(i)	Investments in General Fund	420	K	-	-
(ii)	Investments in Other Fund	421	K-I	-	-
	Total of Investments			-	-
3	Current Assets, Loan & Advances :				
(i)	Stock - In - Hand	430		-	-
(ii)	Sundry Debtors(Receivables)	431	L	2,62,35,818	2,47,41,524
(iii)	Less :- Accumulated provisions against Debtors	432	L-I	(65,58,955)	(61,85,381)
(iv)	Pre-paid Expenses	440	M	-	-
(v)	Cash & Bank Balances	450	N	2,51,19,471	3,23,22,211
(vi)	Loans, Advances & Deposits	460	O	4,24,354	5,08,854
(vii)	Accumulated Provisions against Loans	461		-	-
(viii)	Other Assets	470		-	-
(ix)	Miscellaneous Expenditure to be written off	480		-	-
	Total of Current Assets, Loans & Advances			4,52,20,689	5,13,87,208
	Total Assets (Total of 1 to 3)			23,96,11,779	24,58,74,010
	Notes to the Accounts and accounting Policies		U	(0)	-

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


[Partner]
CA Hareesh Kapadiya



For, Amod Nagarpalika


Accountant
Kanubhai Parmar



Chief Officer
Komalben Gheenalaya

Date : 20.09.2022
Place : Surat

Date : 20.09.2022
Place : Amod

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

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	
				2021	2020
Schedule : A : Municipal Funds - 310					
1	Municipal Fund				
2	Excess of Income & Expenditure Account	31010	1	(3,58,10,392)	(3,49,39,249)
		31090	2	(15,58,79,107)	(12,48,52,002)
	TOTAL			(19,16,89,499)	(15,97,91,251)
Schedule : B : Reserves - 312					
1	Capital Contributions				
2	Capital Reserve	31210	3	28,65,05,391	26,79,57,047
3	Borrowing Redemption Reserve	31211		-	-
4	Special Funds (Utilised)	31220		-	-
5	Statutory Reserve	31230		-	-
6	General Reserve	31240		-	-
7	Revaluation Reserve	31250		-	-
		31260		-	-
	TOTAL			28,65,05,391	26,79,57,047
Schedule : C : Grants, Contributions for Specific Purpose - 320					
1	Central Government	32010	4	3,80,59,532	4,07,35,914
2	State Government	32020	5	5,18,78,802	4,92,86,209
3	Other Government Agencies	32030	6	40,000	40,000
4	Financial Institutions	32040		-	-
5	Welfare Bodies	32050		-	-
6	International Organisations	32060		-	-
7	Others	32080		-	-
	TOTAL			8,99,78,334	9,00,62,123
Schedule : D : Secured Loans - 330					
1	Loan From Central Government	33010	7	(4,43,607)	(3,37,118)
2	Loan From State Government	33020	8	1,43,749	1,43,749
3	Loan From Government Bodies & Association	33030		-	-
4	Loan From International Agencies	33040		-	-
5	Loan From Banks & Financial Institutions	33050		-	-
6	Other Term Loans	33060		-	-
7	Bonds & Debentures	33070		-	-
8	Other Loans	33080		-	-
	TOTAL			(2,99,858)	(1,93,369)
Schedule : E : Deposits Received - 340					
1	From Contractors / Suppliers	34010	9	10,28,515	13,74,005
2	Deposits Revenues	34020	10	1,30,284	1,58,284
3	From Staff	34030		-	-
4	From Others	34080	11	13,000	1,47,000
	TOTAL			11,71,799	16,79,289
Schedule : F : Deposits Works - 341					
1	Civil Works	34110	12	53,236	53,236
	TOTAL			53,236	53,236
Schedule : G : Other Liabilities - 350					
1	Creditors	35010		-	-
2	Employee Liabilities	35011	13	6,82,242	-
3	Interest Accrued & Due	35012	14	15,40,055	15,40,055
4	Recoveries Payable	35020	15	3,98,577	3,63,167
5	Govt. Dues Payable	35030	16	23,48,960	26,22,913
6	Refunds Payable	35040		-	-
7	Advance Collection of Revenues	35041		-	-
8	Others	35080	17	2,33,693	2,33,693
9	Sale Proceeds	35090		-	-
	TOTAL			52,03,527	47,59,828
Schedule : H : Provisions - 360					
1	Provisions For Expenses	36010	18	4,86,88,849	4,13,47,107
2	Provisions For Interest	36020		-	-
3	Provisions For Other Assets	36030		-	-
	TOTAL			4,86,88,849	4,13,47,107



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	
				2021	2020
Schedule : I : Fixed Assets - 410					
1	Land	41010	19	17,99,665	1,99,665
2	Buildings	41020	20	16,97,079	16,97,079
3	Civil Amenities & Services Centers	41021	21	1,84,58,800	1,66,67,124
4	Commercial Buildings	41022	22	67,94,630	60,29,769
5	Workshops & Work Stations	41023	23	14,18,539	10,45,200
6	Roads & Bridges	41030	24	15,40,57,340	14,46,49,693
7	Sewerage and Drainage	41031	25	6,15,89,204	5,94,96,317
8	Waterways	41032	26	6,37,09,428	5,96,05,328
9	Public Lighting	41033	27	23,91,010	23,91,010
10	Plant & Machinery	41040	28	38,71,119	33,36,751
11	Hospital Equipment	41041		-	-
12	Vehicles	41050	29	25,02,408	25,02,408
13	Office & Other Equipment	41060	30	15,36,091	15,36,091
14	Computers	41061	31	2,61,442	2,50,442
15	Other Equipment	41062	32	2,88,125	2,88,125
16	Furniture, Fixture, Fittings and Electrical Appliances	41070	33	11,92,855	11,75,083
17	Other Fixed Assets	41080	34	3,29,316	1,90,179
18	Assets Under Disposal	41090	35	1	1
TOTAL				32,18,97,052	30,10,60,265
Schedule : J : Accumulated Depreciation - 411					
1	Buildings	41120	36	1,04,00,652	85,04,769
2	Roads & Bridges	41130	37	6,17,88,222	5,18,02,290
3	Sewerage and Drainage	41131	38	2,36,03,739	1,94,99,403
4	Waterways	41132	39	2,31,83,813	1,87,60,153
5	Public Lighting	41133	40	15,36,750	14,41,833
6	Plant & Machinery	41140	41	23,77,718	21,61,327
7	Hospital Equipment	41141		-	-
8	Vehicles	41150	42	20,43,142	19,62,096
9	Office & Other Equipment	41160	43	12,35,024	12,01,572
10	Computers	41161	44	2,32,698	2,13,535
11	Other Equipment	41162	45	2,34,070	2,28,064
12	Furniture, Fixtures, Fittings and Electrical Appliances	41170	46	7,95,249	7,51,363
13	Other Fixed Assets	41180	47	74,885	47,060
TOTAL				12,75,05,961	10,65,73,463
Schedule : K : 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		-	-
8	Accumulated Provision	42090		-	-
TOTAL				-	-
Schedule : K-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				-	-



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	
				2021	2020
Schedule : L : Sundry Debtors - 431					
1	Receivables For Property Taxes	43110	48	2,62,35,818	2,47,41,524
2	Receivables For Other Taxes	43119		-	-
3	Receivables For Cess	43120		-	-
4	Receivables For Fees & User Charges	43130		-	-
5	Receivables From Other Sources	43140		-	-
6	Receivables 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				2,62,35,818	2,47,41,524
Schedule : L-1 : Accumulated Provision Against Debtors - 432					
1	Provision For Outstanding Property Tax	43210	49	26,06,151	22,83,704
2	Provision For Outstanding Water Tax	43211	50	24,68,117	24,52,655
3	Provision For Outstanding Other Tax	43212	51	14,84,687	14,49,022
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		-	-
TOTAL				65,58,955	61,85,381
Schedule : M : Pre-paid Expenses - 440					
1	Establishment	44010		-	-
2	Administration	44020		-	-
3	Operations & Maintenance	44030		-	-
TOTAL				-	-
Schedule : N : Cash & Bank Balances - 450					
1	Cash	45010	52	16,82,073	8,91,761
Balance with Bank - Municipal Fund					
2	Nationalized Banks	45021	53	2,02,50,645	2,80,19,891
3	Other Scheduled Banks	45022	54	50,423	84,786
4	Scheduled Cooperative Banks	45023		-	-
5	Post Office	45024		-	-
Balance with Bank - Special Funds					
6	Nationalized Banks	45041		-	-
7	Other Scheduled Banks	45042		-	-
8	Scheduled Co-operative Banks	45043		-	-
9	Post Office	45044		-	-
Balance with Bank - Grant Funds					
10	Nationalized Banks	45061	55	31,36,331	33,25,774
11	Other Scheduled Banks	45062		-	-
12	Scheduled Cooperative Banks	45063		-	-
13	Post Office	45064		-	-
TOTAL				2,51,19,471	3,23,22,212
Schedule : O : Loans, Advances & Deposits - 460					
1	Loans and Advances to Employees	46010	56	4,22,122	5,06,622
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	57	2,232	2,232
7	Other Current Assets	46080		-	-
TOTAL				4,24,354	5,08,854

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


[Partner]
CA Haresh Kapadliya



Date : 20.09.2022
Place : Surat

For, Amod Nagarpalkia


Accountant
Kanubhai Parmar


Chief Officer
Komalben Gheenalaya



Date : 20.09.2022
Place : Amod

TABLES FORMING PART OF GROUPINGS OF THE BALANCE SHEET AS AT 31-03-2023
TABLE 2 : FIXED ASSETS

Sl. No.	Detailed Asset Description	Units of Measurement (%)	Account Code	AMOUNT IN ₹					Account Code	ACCUMULATED DEPRECIATION				Net Book as at 31-03-2022	Net Book as at 31-03-2023	
				Additions During the Year						Total	Balance as at 31-03-2022	Enter During the year	Deduction During the Year			Total
				Balance as at 31-03-2022	More Than 100 Days	Less Than 100 Days	Deduction During the Year	Total								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
ASSETS																
A Land - 41010																
1	Land - Gardens	%	41010	1,99,884	-	-	-	1,99,884	-	-	-	-	-	1,99,884	1,99,884	
1	Land - Sites	%	41010	-	14,00,000	-	-	14,00,000	-	-	-	-	-	14,00,000	14,00,000	
	TOTAL - A			1,99,884	14,00,000			17,99,884						17,99,884	17,99,884	
B Buildings - 41020																
1	Buildings - Office Building	%	41020	16,97,078	-	-	-	16,97,078	41100	11,17,318	37,876	-	11,55,194	5,71,788	5,71,788	
	TOTAL - B			16,97,078				16,97,078		11,17,318	37,876		11,55,194	5,71,788	5,71,788	
C Civic Amenities & Service Centers - 41021																
1	Buildings - Community Hall / Multipurpose	%	41021	11,882	-	-	-	11,882	41100	6,774	881	-	7,655	6,227	6,227	
1	Buildings - Heritage Building	%	41021	21,40,988	-	-	-	21,40,988	41100	6,90,284	86,893	-	7,77,177	6,84,299	6,84,299	
1	Buildings - Pw & Sew Taker Works	%	41021	30,32,438	-	-	-	30,32,438	41120	16,70,885	2,07,284	-	18,78,169	16,61,600	16,61,600	
1	Buildings - Residential Building	%	41021	11,02,412	-	-	-	11,02,412	41120	1,02,884	7,209	-	1,10,093	6,71,229	7,18,298	
1	Buildings - Organization Building	%	41021	41,36,179	1,26,884	-	-	42,63,063	41120	18,36,389	2,08,288	-	20,44,677	15,31,291	15,31,291	
1	Buildings - City Centre	%	41021	36,31,812	-	-	-	36,31,812	41120	12,74,574	1,71,634	-	14,46,208	12,60,000	12,60,000	
1	Buildings - General Office	%	41021	87,291	-	-	-	87,291	41120	51,294	3,234	-	54,528	30,000	30,000	
1	Buildings - Labour Welfare Centre	%	41021	-	1,26,884	6,88,688	-	8,15,572	41120	36,329	6,853	-	43,182	36,329	36,329	
1	Buildings - Bus Station	%	41021	1,27,862	-	-	-	1,27,862	41120	80,237	7,288	-	87,525	71,714	71,714	
1	Buildings - Computer Hall	%	41021	6,88,688	-	-	-	6,88,688	41120	1,88,038	6,281	-	1,94,319	1,88,038	1,88,038	
1	Buildings - Model Bus Stop	%	41021	1,11,907	-	-	-	1,11,907	41120	6,788	11,287	-	18,075	1,11,907	1,11,907	
	TOTAL - C			1,46,67,124	3,98,484	11,91,192		1,64,56,800		61,80,836	11,58,137		73,38,972	1,11,19,828	1,04,84,288	
D Commercial Buildings - 41022																
1	Buildings - Showy Centre / Shop	%	41022	49,10,988	4,26,775	3,48,288	-	56,86,051	41120	2,18,288	4,76,819	-	6,95,107	4,68,688	4,68,688	
1	Buildings - Park Market Building	%	41022	16,70,885	-	-	-	16,70,885	41120	6,88,688	1,28,884	-	8,17,572	16,70,885	16,70,885	
	TOTAL - D			65,81,873	4,26,775	3,44,288		73,53,919		7,15,456	6,05,703		13,21,159	6,35,573	6,35,573	
E Workshops & Work Stations - 41023																
1	Buildings - Work Station Building	%	41023	16,16,028	3,25,718	73,621	-	19,15,367	41100	6,01,194	28,927	-	6,30,121	6,30,121	6,30,121	
	TOTAL - E			16,16,028	3,25,718	73,621		19,15,367		6,01,194	28,927		6,30,121	6,30,121	6,30,121	
F Roads & Bridges - 41030																
1	Road - Garden Road	%	41030	11,49,247	1,87,281	-	-	12,36,528	41100	6,67,819	8,11,788	-	14,79,607	1,11,629	1,11,629	
1	Road - West Street (Old) Road	%	41030	1,11,629	87,499	-	-	1,99,128	41100	86,498	1,11,629	-	1,98,127	1,11,629	1,11,629	
1	Road - Old Road	%	41030	1,11,629	4,11,717	41,91,448	-	43,14,794	41100	25,26,893	1,11,629	-	26,38,522	1,11,629	1,11,629	
1	Road - Old Road	%	41030	1,11,629	-	-	-	1,11,629	41100	1,11,629	-	-	2,23,258	1,11,629	1,11,629	
1	Road - Old Road	%	41030	1,11,629	-	-	-	1,11,629	41100	1,11,629	-	-	2,23,258	1,11,629	1,11,629	
	TOTAL - F			14,84,132	6,86,507	47,91,448		16,40,087		11,67,270	9,23,517		20,90,787	2,23,258	2,23,258	
G Sewerage and Drainage - 41031																
1	Sewerage - Underground Sewerage Lines	%	41031	4,26,775	-	1,78,217	-	6,04,992	41021	1,11,629	4,26,775	-	5,38,404	4,26,775	4,26,775	
1	Sewerage - Open Lines	%	41031	1,11,629	-	1,11,629	-	2,23,258	41021	1,11,629	1,11,629	-	2,23,258	1,11,629	1,11,629	
	TOTAL - G			5,38,404		2,89,846		8,28,250		2,23,258	5,38,404		7,61,662	5,38,404	5,38,404	
H Waterways - 41032																
1	Waterways - Canal / Tube Well	%	41032	6,88,688	-	1,11,629	-	8,00,317	41111	6,88,688	8,00,317	-	14,88,005	6,88,688	6,88,688	
1	Waterways - Canal / Tube Well	%	41032	1,11,629	-	-	-	1,11,629	41111	1,11,629	1,11,629	-	2,23,258	1,11,629	1,11,629	
1	Waterways - Canal / Tube Well	%	41032	1,11,629	1,11,629	-	-	2,23,258	41111	1,11,629	1,11,629	-	2,23,258	1,11,629	1,11,629	
1	Waterways - Canal / Tube Well	%	41032	1,11,629	-	-	-	1,11,629	41111	1,11,629	1,11,629	-	2,23,258	1,11,629	1,11,629	
1	Waterways - Canal / Tube Well	%	41032	1,11,629	-	-	-	1,11,629	41111	1,11,629	1,11,629	-	2,23,258	1,11,629	1,11,629	
1	Waterways - Canal / Tube Well	%	41032	1,11,629	-	-	-	1,11,629	41111	1,11,629	1,11,629	-	2,23,258	1,11,629	1,11,629	
1	Waterways - Canal / Tube Well	%	41032	1,11,629	-	-	-	1,11,629	41111	1,11,629	1,11,629	-	2,23,258	1,11,629	1,11,629	
1	Waterways - Canal / Tube Well	%	41032	1,11,629	-	-	-	1,11,629	41111	1,11,629	1,11,629	-	2,23,258	1,11,629	1,11,629	
1	Waterways - Canal / Tube Well	%	41032	1,11,629	-	-	-	1,11,629	41111	1,11,629	1,11,629	-	2,23,258	1,11,629	1,11,629	
	TOTAL - H			8,00,317	2,23,258	1,11,629		11,35,204		11,35,204	11,35,204		22,70,408	11,35,204	11,35,204	
I Public Lighting - 41033																
1	Public Lighting - Lamp Posts	%	41033	1,11,629	-	-	-	1,11,629	41110	1,11,629	1,11,629	-	2,23,258	1,11,629	1,11,629	
1	Public Lighting - Cables	%	41033	1,11,629	-	-	-	1,11,629	41110	1,11,629	1,11,629	-	2,23,258	1,11,629	1,11,629	
1	Public Lighting - Other	%	41033	1,11,629	-	-	-	1,11,629	41110	1,11,629	1,11,629	-	2,23,258	1,11,629	1,11,629	
	TOTAL - I			3,34,887				3,34,887		3,34,887	3,34,887		6,69,774	3,34,887	3,34,887	



Sl. No.	Details Trade Description	Rate of Depreciation (%)	Account Code	GROSS BLOCK					Account Code	ACCUMULATED DEPRECIATION				Net Block as at 31-03-2022	Net Block as at 31-03-2020	
				Addition During the Year						Balance as at 31-03-2020	Dep. During the year	Deduction During the Year	Total			
				Balance as at 31-03-2020	More Than 180 Days	Less Than 180 Days	Deduction During the Year	Total								
1	2	3	4	5	6	7	8	9	10	11	12	13	14 (11+12-13)	15		
J	Plant & Machinery - 41040															
1	Plant & Machinery - Motor Works	10%	4104	1,81,344	-	6,34,969	-	-	21,18,019	4104	81,877	1,40,128	-	3,77,465	60,614	1,08,211
2	Plant & Machinery - Pile Drifters	10%	4104	21,70,000	-	-	-	-	57,74,834	4104	38,276	38,276	-	14,34,330	5,81,074	3,88,074
3	Plant & Machinery - Others	10%	4104	1,84,355	-	-	-	-	3,88,355	4104	11,789	11,789	-	3,15,432	67,881	78,871
	TOTAL - J			33,35,700		6,34,969			32,71,212		21,61,932	2,18,833		23,77,738	14,97,465	13,75,424
E	Vehicles - 41050															
1	Vehicles - Cars	20%	4105	1,45,844	-	-	-	-	1,45,844	4105	5,81,719	38,180	-	3,95,911	1,98,717	1,87,899
2	Vehicles - Tractor & Tracked	20%	4105	50,51,549	-	-	-	-	50,51,549	4105	9,04,879	38,180	-	9,23,238	3,28,339	3,28,719
3	Vehicles - Mobile Pumper Van	20%	4105	6,50,000	-	-	-	-	6,50,000	4105	4,67,664	15,180	-	4,81,290	1,32,204	1,37,539
4	Vehicles - Cycles	10%	4105	4,700	-	-	-	-	4,700	4105	6,015	262	-	1,393	1,495	1,495
5	Vehicles - Type	20%	4105	31,400	-	-	-	-	31,400	4105	21,600	614	-	27,834	4,614	3,409
6	Vehicles - Scooter	20%	4105	-	-	-	-	-	-	4105	-	-	-	-	-	-
	TOTAL - E			23,07,493					25,07,408		19,62,096	81,047		20,43,142	4,14,266	3,40,312
L	Office & Other Equipment - 41060															
1	Refrigerators, Freezer & Water Coolery	10%	4106	37,279	-	-	-	-	37,279	4106	27,811	1,251	-	39,594	9,129	40,126
2	Air Conditioners Split Air Cooler	10%	4106	1,45,500	-	-	-	-	1,45,500	4106	83,508	2,299	-	95,767	38,794	31,991
3	Stamps Machines	10%	4106	40,269	-	-	-	-	40,269	4106	12,305	1,298	-	13,603	12,844	12,844
4	Telephone & Communication Equipment	10%	4106	10,800	-	-	-	-	10,800	4106	5,131	268	-	5,399	3,489	3,471
5	Security Equipments	10%	4106	4,49,870	-	-	-	-	4,49,870	4106	3,21,713	14,817	-	3,36,549	1,36,549	1,46,589
6	Computer	10%	4106	8,30,000	-	-	-	-	8,30,000	4106	6,97,231	13,780	-	7,11,011	3,24,864	3,21,849
7	Office & Equipment Others	10%	4106	14,801	-	-	-	-	14,801	4106	11,795	213	-	12,008	1,108	1,113
	TOTAL - L			15,36,091					15,36,091		12,01,572	22,453		13,35,024	3,01,067	3,34,519
M	Computers - 41061															
1	Computers - Computers	40%	4106	31,071	-	-	-	-	31,071	4106	1,13,151	18,181	-	1,31,332	38,744	38,867
2	Computers - Printers	40%	4106	31,804	11,000	-	-	-	31,804	4106	-	-	-	-	-	-
3	Computers - Scanner	40%	4106	17,800	-	-	-	-	17,800	4106	-	-	-	-	-	-
4	Computers - C.C. Camera	40%	4106	1,91,411	-	-	-	-	1,91,411	4106	-	-	-	-	-	-
5	Computers - Laptop	40%	4106	13,000	-	-	-	-	13,000	4106	-	-	-	-	-	-
	TOTAL - M			2,50,442	11,000				2,61,442		2,11,535	28,183		2,32,698	28,744	36,907
N	Other Equipments - 41062															
1	Equipment Other	10%	4106	1,86,125	-	-	-	-	1,86,125	4106	1,28,089	6,998	-	1,34,079	34,055	36,961
	TOTAL - N			2,88,125					2,88,125		2,18,064	8,006		2,34,070	34,055	60,662
O	Furniture Fixture Fitting & Electric Appliance - 41070															
1	Furniture - Canteen	10%	4107	1,95,861	-	-	-	-	1,95,861	4107	76,431	1,449	-	77,880	31,881	34,899
2	Furniture - Canteen	10%	4107	4,48,118	-	-	-	-	4,48,118	4107	3,06,130	14,088	-	3,20,218	1,25,997	1,38,296
3	Furniture - Toilet	10%	4107	1,19,889	-	-	-	-	1,19,889	4107	3,08,113	1,114	-	3,09,227	60,982	57,719
4	Furniture - Others	10%	4107	78,100	-	-	5,384	-	83,484	4107	46,239	1,262	-	47,501	40,749	42,554
5	Furniture - Furniture	10%	4107	1,13,130	-	-	-	-	1,13,130	4107	46,079	1,800	-	47,879	20,749	21,867
6	Furniture - Type / Stool / Bench / Frame	10%	4107	11,100	-	-	-	-	11,100	4107	8,015	417	-	8,432	4,217	4,215
7	Furniture - Electrical Fitting	10%	4107	2,38,900	-	-	-	-	2,38,900	4107	1,40,887	6,421	-	1,47,308	76,881	86,213
8	Furniture - Bench	10%	4107	11,400	-	-	-	-	11,400	4107	609	1,178	-	1,787	35,881	41,789
9	Furniture - Larder	10%	4107	-	10,000	-	-	-	10,000	4107	-	1,231	-	1,231	11,737	-
	TOTAL - O			11,79,089	12,500	5,764			13,97,353		7,91,363	43,896		7,95,249	1,97,406	4,23,720
P	Other Fixed Assets - 41080															
1	Other Fixed Assets - Others	10%	4108	1,49,401	-	-	-	-	1,49,401	4108	60,274	19,881	-	80,155	1,61,016	61,877
2	Other Fixed Assets - Iron Gate	10%	4108	85,718	-	-	8,000	-	93,718	4108	5,208	5,144	-	10,352	73,288	81,811
	TOTAL - P			2,35,119		8,000			2,25,314		47,060	27,826		74,883	2,54,431	1,43,119
	Assets under Disposal - 41090															
1	Asset For Disposal	10%	4109	-	-	-	-	-	-	4109	-	-	-	-	-	-
	TOTAL - P			-					-		-	-		-	-	-
	GRAND TOTAL			30,10,60,765	1,01,68,561	1,06,44,228			31,18,97,052		22,65,78,463	2,09,37,499		23,75,05,962	19,43,91,090	19,44,88,802



Significant Accounting Policies And Notes To Accounts

SCHEDULE :- U

1. Significant Accounting Policies

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

2.1 Basis of Accounting

The financial statements are prepared on a going concern basis 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 taxes (Particularly Property Tax, Water Tax, cleaning Tax & Drainage Tax) are recognized in the period in which they become due and demand is ascertainable.
- b. Revenues in respect of Professional Tax on Organizations / entities are accrued in the year to which it pertains and when demands are raised.
- c. Advertisement taxes are accrued based on Demand or the contract.
- d. Revenue in respect of Trade License Fees is accrued in the year to which it pertains and when Demands are raised.
- e. Assigned revenues like Entertainment Tax, Duty / Surcharged on transfer of Immovable properties are accounted during the year only upon actual receipt. However, at year-end, they are accrued if sanction order (or proceedings) is passed and the amount is ascertained.
- f. Revenue in respect of Rent from properties is accrued based on terms of Agreement
Deviation: Rent from cabin & Market Stallage (Otia/patharna) are booked as and when received since no demand found for the same.
- g. Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations, is recognized on actual receipt.



Significant Accounting Policies And Notes To Accounts

II Provision against receivables

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

2.3 Recognition of Expenditure

- a. Expenses on Salaries, bonus and other allowances are recognized as and when they are due for payment. Deviation: Establishment expenses related to temporary / casual / daily basis workers are recognized on payment basis.
- b. All revenue expenditures are treated as expenditures in the period in which they are incurred.
- c. In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.
- d. Provision for expenses is made at year-end for all bills received up to a cut off date.



Significant Accounting Policies And Notes To Accounts

2.4 Fixed Assets

I Recognition

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

II Depreciation

- d. Depreciation is provided on Written down Value

III Revaluation of Fixed Assets

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



Significant Accounting Policies And Notes To Accounts

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 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.

Deviation: No separate funds are formed for meeting the pension and other retirement benefits including Gratuity and Leave encashment Payment towards Pension and other retirement benefit are accounted on cash basis.

- b. Contribution towards Pension and other retirement benefit 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 or market value (if quoted) whichever is lower.
- c. Short-term investments are carried at their cost or market value (if quoted) whichever is lower.



Significant Accounting Policies And Notes To Accounts

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 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 result are known / materialized.

3.2 Depreciation on Fixed Assets

3.2.1 Rate & Manner

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

3.2.2 Accounting Treatment & Disclosure thereof

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

3.2.3 Fully depreciated assets

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

3.3 Inventories

Inventories consist of different types of stores and spares consumed by the different departments 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, at year end miscellaneous value against physical balance of store items are carried over, if information available.

3.4 Employee Benefits

3.4.1 The liability in respect of leave encashment, gratuity, etc. accrued for the year has not been provided. The same is considered on payment basis & payment made for leave encashment during the year is Rs. NIL .

3.4.2 The liability in respect of leave encashment gratuity is recognized as expense when incurred & payment made for the same during the year.



Significant Accounting Policies And Notes To Accounts

3.5 Treatment of Grants

3.5.1 Opening Balance of grants

Grants funds actually represented by balance in current / saving / term deposit with bank / post office accounts of individual grants and the opening balance were taken from the Accounting made by Double Entry Accounting System for year 2018-19 for 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 – "Expenses against Grants". 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 other side, funds equal to capital expenditure incurred during the year against grants are transferred to capital contribution from grants liability. Whereas funds equal to revenue expenditure incurred against grants are transferred to revenue 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. Grant is accounted only on receipt basis and not on due or eligible basis.

3.5.3 Receipt of Grants

As the grant funds receipt and payment transactions are not strictly effected through the designated banking account only, individual reconciliation of unutilized grant fund and related bank balance/ Bank Deposit is not practicable.

3.5.4 Interest on Grants Fund

Interest received on saving accounts/ term deposit accounts belonging to grant funds are directly credited to interest account as no specific grant is credited in specific bank account.

3.6 Other Disclosures

1. Debit / Credit balance in Creditors, Debtors, Loans & Advances are subject to confirmation /reconciliation and consequent modifications, if any.
2. It is confirm that NP had not maintained loan register. In the case of other loans for which outstanding statements / confirmation statements were not received by the Nagarpalika, we would hereby declare that the same is subject to confirmations.



Significant Accounting Policies And Notes To Accounts

Details of Loan Statement :-

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 31.03.20	Total Interest & Principle payable as on 31.03.20	Balance Outstanding as per respective Nagar Palika	Difference	Reconciliation Made or not	Reason for Non Reconciliation
1	GMFB	Vajpayee Yojna - II	-4,43,607	-	-	4,43,607	No	Statement not available
2	GMFB	Scarcity Loan 2	1,43,749	1,43,749	1,43,749	-	No	Statement not available

3. Revenues in respect of Professional Tax and Rental Income are accounted on cash basis during the year upon actual receipt.
4. Municipality is not able to make provision on property tax income as per norms stated in draft GMAM in absence of necessary details regarding age wise break up of tax receivables. Instead the municipality has made provisions @ 25% on total year outstanding balance as on 31.03.2021 as shown in following table:

Sr. No.	Particulars	Amount Receivable	Provision @ 25%
1	Property Tax	1,04,24,602.00	26,06,150.50
2	Water Tax (General)	5,10,571.00	1,27,642.75
3	Water Tax (Special)	93,61,898.00	23,40,474.50
4	Cleaning Tax (General)	23,12,061.00	5,78,015.25
5	Cleaning Tax (Special)	12,23,865.00	3,05,966.25
6	Electricity Tax	24,02,821.00	6,00,705.25
	TOTAL	2,62,35,818.00	65,58,954.50

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

4. Provisions & Contingent Liabilities :

4.1 Provision 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.



Significant Accounting Policies And Notes To Accounts

4.2 Security Deposit received from the contractors in form of Bank FDR not entered in the financial books instead a separate register is being maintained for the physical control purpose.

4.3 In absence of necessary information on record, security deposit lying with telephone service provider, if any, against telephone connection currently in use by the municipality, as well as security deposit lying with electricity Supply Company against electric connection of the municipality could not be ascertained and consequently not recognized in these financial statements.

5. Segment Reporting

Municipality operations are by their very nature diverse. As a single entity, municipality involved in multifarious activities each with a specific purpose, some activities in the nature of business such as services of Public Transportation and others as a part of Government activity such as services of Water, Sanitation, Street lighting and the like. Therefore, on the basis of single income & expenditure account for the municipal entity as a whole, it is difficult to analyze the way municipal funds are being utilized or expended.

6. Regrouping of previous year figures

Previous year's figures have been regrouped in order to make them comparable with current year's figures, in some cases. Some accounting head in opening balance have been merged with appropriate head during the year.

7. Rounding off

The figures in these financial statements have been rounded off to the nearest rupee.

8. Entry In Municipal Fund A/C :

During the year to reconcile outstanding of Electricity bills (DGVCL) and Water Supply bills (GWSSB) following Amount debited to Municipal (General) fund during the year are as under :

Particulars	Amount (Rs.)
Payable – PF Deductions	9,98,752.00 (Dr.)
Payable – Other deductions	1,27,609.00 (Cr.)

9. Discrepancy and Reconciliation of Cash & Bank Balances :

In the F.Y. 2020-21 there are many discrepancies found in day book of cash balances and bank balances, where cash balance in many days in day book is either reduced or increased without any expense or income or any supporting evidence. It is totally impracticable for us to tally the day to day balances of day book with double entry accounting system. As well due to number of differences, it is not possible to give amount wise reconciliation with day book for the cash and bank balances.

Cash balance having difference of Rs. 12,77,823/- between day book and tally accounting software due to clerical mistake found in day book during the year as well as in previous years. Moreover, we are unable to reconcile the same since no any reconciliation done by Nagarpalika.



Significant Accounting Policies And Notes To Accounts

10. Bank reconciliation

Difference in Bank Reconciliation with daybook and Bank Statement, there are found that many days having difference in major transacted bank without any supporting Income/Expense Evidences/Vouchers. Therefore we have try to reconcile as much possible.

Moreover as on last day of the year i.e. as on 31-03-2021 all the day book balance put as per bank statement without any reconciliation, without any Income/Expense booked. Therefore, all bank reconciliation could not be properly reconciled.

It is advisable for Nagarpalika, to reconcile all bank balance time to time with day book and with due care while balancing day book (since many mistakes found in day to day balances of day book)

There is a difference between day book closing balance and bank statement of bank so the bank reconciliation is made by us as per under :



Bank Name	Balance as per			Difference (A - B)	Difference (A - C)
	As per Tally (A)	As per Daybook (B)	As per Bank Statement (C)		
AXIS BANK - 22668	44,09,868.00	44,09,868.00	44,09,868.00	-	-
AXIS BANK - 25167	-10,98,403.89	1,87,167.13	1,87,167.13	-12,85,571.02	-12,85,571.02
AXIS BANK - 55415	1,82,971.00	1,88,313.00	1,88,313.00	-5,342.00	-5,342.00
BHARUCH DIST. - 1325	-9,529.50	11,670.50	11,670.50	-21,200.00	-21,200.00
BHARUCH DIST. (GP) - 0050	48,574.70	48,574.70	48,574.70	-	-
BOB - 00786	27,551.00	29,195.00	29,195.00	-1,644.00	-1,644.00
BOB - 12633	10,52,471.40	10,55,941.40	10,55,941.40	-3,470.00	-3,470.00
BOB - 20011	-95,295.00	99,988.00	99,988.00	-1,95,283.00	-1,95,283.00
BOB - 21389	740.00	740.00	740.00	-	-
BOB - 22165	2,00,576.00	2,00,576.00	2,00,576.00	-	-
BOB - 242/1194	-1,51,139.12	52,654.58	52,654.58	-2,03,793.70	-2,03,793.70
BOB - 5498	25,18,574.05	25,18,122.05	25,18,122.05	452.00	452.00
BOB - 7245	23,099.00	23,099.00	23,099.00	-	-
BOB - 8233	43,865.70	43,865.70	43,865.70	-	-
BOB - 8234	17,33,513.00	16,44,527.00	16,44,527.00	88,986.00	88,986.00

AMOD NAGARPALIKA F.Y. 2020 - 21

Significant Accounting Policies And Notes To Accounts

BOI - 14544	42,211.00	42,211.00	42,211.00	-	-
BOI - 14604	4,317.00	4,317.55	4,317.55	-	-
BOI - 16440	5,66,348.00	4,66,348.00	4,66,348.00	1,00,000.00	1,00,000.00
BOI - 8639	-85,870.88	4,524.92	4,524.92	-90,395.80	-90,395.80
DENA BANK - 6842	2,660.00	2,660.00	2,660.00	-	-
DENA BANK - 7491	2,174.00	2,174.00	2,174.00	-	-
ICICI - 7904	2,15,952.00	2,16,222.00	2,21,090.00	-270.00	-5,138.00
NAGRIK BANK - 3955	1,847.88	66,027.88	66,027.88	-64,180.00	-64,180.00
SBI - 0055	3,34,203.69	7,47,771.94	7,47,771.94	-4,13,568.25	-4,13,568.25
SBI - 44582	4,944.00	4,944.00	4,944.00	-	-
SBI - 6510	99,05,125.50	99,77,871.00	99,77,871.00	-72,745.50	-72,745.50
SBI - 89253	35,56,050.00	40,73,494.00	40,73,494.00	-5,17,444.00	-5,17,444.00

Reconciliation Statement for the F.Y. 2020-21 Axis - 25167			
Date	Particular	Amount	Amount
	Balance as per Tally		-10,98,403.89
	<u>Add:-</u>		
29.10.2020	Credited by Bank but not in Day Book	2,09,092.00	
07.11.2020	NEFT Returned (8982+7813+8889)	25,684.00	2,34,776.00
	<u>Add:</u>		
31.03.2020	Balance has been increased/decreased without any Income/Expenses in various days. (old Difference)		11,00,701.02
	<u>Less:</u>		
29.10.2020	DD Issued in Bank but not in Day Book	49,198.00	
05.02.2021	Bank Charges not taken in Day Book	708.00	49,906.00
	Balance as per Bank Statement/Day book		1,87,167.13



AMOD NAGARPALIKA F.Y. 2020 - 21

Significant Accounting Policies And Notes To Accounts

Reconciliation Statement for the F.Y. 2020-21 Bharuch Dist. - 1325			
Date	Particular	Amount	Amount
	Balance as per Tally		-9,529.50
	Add:		
09.09.2020	Various Entry Credited By Bank but not in Day Book (2000+400)	2,400.00	2,400.00
31.03.2020	Old differences could not be cleared		18,800.00
	Balance as per Bank Statement/Day book		11,670.50

Reconciliation Statement for the F.Y. 2020-21 SBI- 89253			
Date	Particular	Amount	Amount
	Balance as per Tally		35,56,050.00
	Add:		
31.03.2021	Cheque No.:- 428705 issued but not present for payment	3,71,894.00	
31.03.2021	Cheque No.:- 428703 issued but not present for payment	65,600.00	
31.03.2021	Cheque No.:- 428704 issued but not present for payment	61,250.00	
31.03.2021	Cheque No.:- 428706 issued but not present for payment	18,700.00	5,17,444.00
	Balance as per Bank Statement/Day book		40,73,494.00

Reconciliation Statement for the F.Y. 2020-21 Axis - 55415			
Date	Particular	Amount	Amount
	Balance as per Tally		1,82,971.00
	Add:		
31.03.2021	Bank Interest Credited by Bank But not taken in Day Book		5,342.00
	Balance as per Bank Statement/Day book		1,88,313.00

Reconciliation Statement for the F.Y. 2020-21 BOB - 00786			
Date	Particular	Amount	Amount
	Balance as per Tally		27,551.00
	Add:		
31.03.2020	Old differences could not be cleared		1,644.00
	Balance as per Bank Statement/Day book		29,195.00



AMOD NAGARPALIKA F.Y. 2020 - 21

Significant Accounting Policies And Notes To Accounts

Reconciliation Statement for the F.Y. 2020-21 BOB - 12633			
Date	Particular	Amount	Amount
	Balance as per Tally		10,52,471.40
	<u>Add:</u>		
31.03.2020	Old difference could not be cleared		12,470.00
	<u>Less:</u>		
12.12.2020	TRF one Entry Debited by Bank but not taken in Day Book		9,000.00
	Balance as per Bank Statement/Day book		10,55,941.40

Reconciliation Statement for the F.Y. 2020-21 BOB - 20011			
Date	Particular	Amount	Amount
	Balance as per Tally		- 95,295.00
	<u>Add:</u>		
31.03.2021	Bank has credited but not found in day book (2500+49000+17500+8800+4000)	81,800.00	
31.03.2020	Old difference could not be cleared	1,26,283.00	2,08,083.00
	<u>Less:</u>		
24.03.2021	Amount Deposited but not cleared in bank or clearing after 31.03.2021		12,800.00
	Balance as per Bank Statement/Day book		99,988.00

Reconciliation Statement for the F.Y. 2020-21 BOB - 21389			
Date	Particular	Amount	Amount
	Balance as per Tally		740.00
	<u>Add:</u>		
10.07.2020	Grant Exp. credited in day book but not found in bank	40,000.00	
06.11.2020	Bank has credited but not taken in day book	94,190.00	1,34,190.00
	<u>Less:</u>		
23.06.2020	Grant deposited in day book but not found in bank	40,000.00	
12.01.2021	Bank has debited but not taken in day book	94,190.00	1,34,190.00
	Balance as per Bank Statement/Day book		740.00



AMOD NAGARPALIKA F.Y. 2020 - 21

Significant Accounting Policies And Notes To Accounts

Reconciliation Statement for the F.Y. 2020-21 BOB - 242 / 1194			
Date	Particular	Amount	Amount
	Balance as per Tally		-1,51,139.12
	Add:		
30.03.2021	Cheque:- 000443 Issued but not present for clearing	13,084.00	
30.03.2021	Cheque:- 000444 Issued but not present for clearing	13,084.00	
31.03.2021	Bank has credited but not found in day book (1600+1600+3000)	6,200.00	
31.03.2021	Old differences could not be cleared	1,71,431.00	2,03,799.00
	Less :		
31.03.2021	Bank charges not credited in day book		5.30
	Balance as per Bank Statement/Day book		52,654.58

Reconciliation Statement for the F.Y. 2020-21 BOB - 8234			
Date	Particular	Amount	Amount
	Balance as per Tally		17,33,513.00
	Add :		
	Less:		
30.03.2021	Amount Deposited as per day book but not found in statement.	16355.00	
31.03.2020	Difference could not be cleared	72,631.00	88,986.00
	Balance as per Bank Statement/Day book		16,44,527.00

Reconciliation Statement for the F.Y. 2020-21 BOI - 16440			
Date	Particular	Amount	Amount
	Balance as per Tally		5,66,348.00
	Less:		
31.03.2020	Old difference could not be cleared	1,00,000.00	1,00,000.00
	Balance as per Bank Statement/Day book		4,66,348.00

Reconciliation Statement for the F.Y. 2020-21 BOB - 5498			
Date	Particular	Amount	Amount
	Balance as per Tally		25,18,574.05
	Less:		
31.03.2021	Old difference could not be cleared	452.00	452.00
	Balance as per Bank Statement/Day book		25,18,122.05



AMOD NAGARPALIKA F.Y. 2020 - 21

Significant Accounting Policies And Notes To Accounts

Reconciliation Statement for the F.Y. 2020-21 BOI - 8639			
Date	Particular	Amount	Amount
	Balance as per Tally		-85,870.88
	Add :		
31.03.2020	Old difference could not be cleared		90,395.80
	Balance as per Bank Statement/Day book		4,524.92

Reconciliation Statement for the F.Y. 2020-21 Nagrik Bank - 3955			
Date	Particular	Amount	Amount
	Balance as per Tally		1,847.88
	Add:		
12.03.2021	NEFT Credited by Bank but not taken in Day Book	56,300.00	
31.03.2020	Old difference could not be cleared	8,880.00	65,180.00
	Less :		
23.09.2020	Amount debited in day book but not found in bank		1,000.00
	Balance as per Bank Statement/Day book		66,027.88

Reconciliation Statement for the F.Y. 2020-21 SBI - 6510			
Date	Particular	Amount	Amount
	Balance as per Tally		99,05,125.50
	Add:		
30.03.2020	Cheque No. 129168 issued but not present for Clearing	6,542.00	
30.03.2020	Cheque No. 129169 issued but not present for Clearing	16,355.00	
06.02.2021	Credited by Bank but not taken in Day Book	1,08,499.00	
31.03.2020	Difference could not be cleared	11,975.50	1,43,371.50
	Less :		
30.01.2021	Debited in day book but not found in bank		70,626.00
	Balance as per Bank Statement/Day book		99,77,871.00

Reconciliation Statement for the F.Y. 2020-21 SBI - 0055			
Date	Particular	Amount	Amount
	Balance as per Tally		3,34,203.69
	Add:		
31.03.2021	Amount Deposit found in bank but not in day book in various date	75,359.00	
31.03.2021	Cheque issued but not present for payments or present after 31.03.2021 (as per bank reconciliation)	2,42,991.00	
31.03.2021	Old difference could not be cleared	95,218.25	4,13,568.25
	Balance as per Bank Statement/Day book		7,47,771.94



AMOD NAGARPALIKA F.Y. 2020 - 21

Significant Accounting Policies And Notes To Accounts

Reconciliation Statement for the F.Y. 2020-21 ICICI - 7904			
Date	Particular	Amount	Amount
	Balance as per Tally		2,15,952.00
	Add:		
30.12.2020	Bank Interest not taken in Day Book	3,055.00	
30.03.2021	Bank Interest not taken in Day Book	2,173.00	5,228.00
	Less:		
31.03.2021	Old difference could not be cleared	90.00	90.00
	Balance as per Bank Statement		2,21,090.00

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



CA. Haresh Kapadiya
Partner

Date : 20.09.2022
Place : Surat



For, Amod Nagarpalika



Accountant
Kanubhai Parmar



Chief Officer
Komalben Gheenaiya

Date : 20.09.2022
Place : Amod

AMOD NAGARPALIKA 2020-21

Cash Flow Summary

1-Apr-20 to 31-Mar-21

Inflow	1-Apr-20 to 31-Mar-21	Outflow	1-Apr-20 to 31-Mar-21
Assigned Revenues & Compensations (120)	36,44,988.00	Grant Control Account (999)	2,60,36,230.00
Deposits Received (340)	8,27,760.00	Administrative Expenses (220)	12,26,419.00
Fees & User Charges (140)	7,82,369.00	Deposits Received (340)	13,35,250.00
Grants, Contribution for specific purposes (320)	2,59,52,441.00	Establishment Expenses (210)	20,72,233.00
Interest Earned (171)	2,83,389.00	Fixed Assets (410)	22,88,443.00
Loans, Advances and Deposits (460)	10,500.00	Interest & Finance Charges (240)	13,61,169.17
Other Income (180)	9,713.00	Loans, Advances and Deposits (460)	3,80,000.00
Other Liabilities (350)	13,15,946.00	Operations & Maintenance (230)	10,87,976.00
Rental Income from Municipal Properties (130)	3,59,729.00	Other Liabilities (350)	1,21,39,268.00
Revenue Grants, Contribution and Subsidies (160)	13,94,506.00	Program Expenses (250)	1,99,720.00
Sale & Hire Charges (150)	1,37,700.00	Provisions (360)	12,71,908.00
Sundry Debtors (Receivables) (431)	71,63,487.00	Revenue Grants, Contribution and Subsidies (260)	1,60,000.00
Tax Revenue (110)	5,79,837.00	Secured Loans (330)	1,06,489.00
Total	4,24,62,365.00	Total	4,96,65,105.17



AMOD NAGARPALIKA 2020-21

Cash Flow Summary

1-Apr-20 to 31-Mar-21

Inflow	1-Apr-20 to 31-Mar-21	Outflow	1-Apr-20 to 31-Mar-21
Assigned Revenues & Compensations (120)	36,44,988.00	Grant Control Account (999)	2,60,36,230.00
Compensation in lieu of Taxes / duties (12020)	36,44,988.00	Central Government (99910)	1,22,57,515.00
		State Government (99920)	1,37,78,715.00
Deposits Received (340)	8,27,760.00	Administrative Expenses (220)	12,26,419.00
Deposits Revenues (34020)	22,000.00	Advertisement and Publicity (22060)	2,88,253.00
From Contractors / Suppliers (34010)	8,05,760.00	Books & Periodicals (22020)	2,755.00
		Communication Expenses (22012)	31,973.00
Fees & User Charges (140)	7,82,369.00	Office Maintenance (22011)	44,115.00
Development Charges (14014)	1,12,635.00	Others (22080)	87,520.00
Fees for Certificate or Extract (14013)	7,599.00	Printing and Stationery (22021)	1,95,024.00
Fees for Grant of Permit (14012)	2,76,792.00	Professional and other Fees (22052)	4,85,866.00
Other Charges (14080)	54,210.00	Rent, Rates and Taxes (22010)	40,273.00
Other Fees (14040)	17,500.00	Travelling & Conveyance (22030)	50,640.00
Penalties and Fines (14020)	20,200.00		
Service / Administrative Charges (14070)	2,70,833.00	Deposits Received (340)	13,35,250.00
User Charges (14050)	22,600.00	Deposits Revenues (34020)	50,000.00
		From Contractors / Suppliers (34010)	11,51,250.00
Grants, Contribution for specific purposes (320)	2,59,52,441.00	From Others (34080)	1,34,000.00
Central Government (32010)	95,81,133.00		
State Government (32020)	1,63,71,308.00	Establishment Expenses (210)	20,72,233.00
		Salaries, Wages and Bonus (21010)	3,76,487.00
Interest Earned (171)	2,83,389.00	Other Terminal & Retirement Benefits (21040)	16,95,746.00
Interest from Bank Accounts (17110)	2,83,389.00		
		Fixed Assets (410)	22,88,443.00
Loans, Advances and Deposits (460)	10,500.00	Computers (41061)	11,000.00
Loans and advances to employees (46010)	10,500.00	Furniture, Fixtures, Fittings and Electrical Appliances (41070)	17,772.00
		Roads & Bridges (41030)	22,59,671.00
Other Income (180)	9,713.00		
Miscellaneous Income (18080)	9,713.00	Interest & Finance Charges (240)	13,61,169.17
		Bank Charges (24070)	8,856.17
Other Liabilities (350)	13,15,946.00	Other Finance Expenses (24080)	12,74,231.00
Government Dues payable (35030)	4,34,973.00	Other Interest (24060)	78,082.00
Recoveries payable (35020)	8,80,973.00		
		Loans, Advances and Deposits (460)	3,80,000.00
Rental Income from Municipal Properties (130)	3,59,729.00	Loans and advances to employees (46010)	3,80,000.00
Other rents (13080)	35,000.00		
Rent from Civic Amenities (13010)	3,24,729.00	Operations & Maintenance (230)	10,87,976.00
		Consumption of Stores (23030)	37,209.00
Revenue Grants, Contribution and Subsidies (160)	13,94,506.00	Other operating & maintenance expenses (23080)	31,900.00
Revenue Grant (16010)	13,94,506.00	Power & Fuel (23010)	63,914.00
		Repairs & maintenance Buildings (23052)	85,028.00
Sale & Hire Charges (150)	1,37,700.00	Repairs & maintenance Civic Amenities (23051)	2,500.00
Sale of Forms & Publications (15011)	1,37,700.00	Repairs & Maintenance Infrastructure Assets (23050)	1,87,105.00
		Repairs & maintenance Others (23059)	43,860.00
Sundry Debtors (Receivables) (431)	71,63,487.00	Repairs & maintenance Vehicles (23053)	6,36,460.00
Receivables control accounts (43180)	71,63,487.00		
		Other Liabilities (350)	1,21,39,268.00
Tax Revenue (110)	5,79,837.00	Employee liabilities (35011)	81,97,152.00
Professional Tax (11010)	5,79,837.00	Government Dues payable (35030)	7,08,926.00
		Recoveries payable (35020)	32,33,190.00
		Program Expenses (250)	1,99,720.00
		Election Expenses (25010)	1,80,095.00
		Own Program (25020)	19,625.00
Carried Over	4,24,62,385.00	Carried Over	4,81,26,708.17



AMOD NAGARPALIKA 2020-21

Cash Flow Summary : 1-Apr-20 to 31-Mar-21

Inflow	1-Apr-20 to 31-Mar-21	Outflow	1-Apr-20 to 31-Mar-21
Brought Forward	4,24,62,365.00	Brought Forward	4,81,26,708.17
		Provisions (360)	12,71,908.00
		Provisions for Expenses (36010)	<u>12,71,908.00</u>
		Revenue Grants, Contribution and Subsidies (260)	1,60,000.00
		Grants (26010)	<u>1,60,000.00</u>
		Secured Loans (330)	1,06,489.00
		Loans from Central Government (33010)	<u>1,06,489.00</u>
Total	4,24,62,365.00	Total	4,96,65,105.17



AMOD NAGARPALIKA 2020-21

Cash Flow
 Monthly Summary
 1-Apr-20 to 31-Mar-21

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Particulars	Cash Movement		Nett Flow
	Inflow	Outflow	
April	22,61,379.00	71,94,154.00	(-)49,32,775.00
May	6,14,888.00	8,54,064.00	(-)2,39,176.00
June	62,49,157.00	16,24,666.00	46,24,491.00
July	41,51,930.00	63,08,942.00	(-)21,57,012.00
August	36,63,132.00	57,68,508.00	(-)21,05,376.00
September	73,46,981.00	12,55,072.00	60,91,909.00
October	7,85,132.00	24,49,480.00	(-)16,64,348.00
November	18,13,435.00	47,07,589.00	(-)28,94,154.00
December	40,53,599.00	39,53,658.00	99,941.00
January	15,92,912.00	43,24,033.00	(-)27,31,121.00
February	22,52,321.00	54,71,248.00	(-)32,18,927.00
March	76,77,499.00	57,53,691.17	19,23,807.83
Grand Total	4,24,62,365.00	4,96,65,105.17	(-)72,02,740.17

