

( Under Gujarat Municipal Accounting Reform Project )

( Accrual Basis )

# ANNUAL ACCOUNT 2021-2022

## AMOD NAGARPALIKA

( GMARP PROJECT CA FIRM )



### **A. B. Kothiya & Co.**

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

E-mail: [abkothiya@gmail.com](mailto:abkothiya@gmail.com)

**AMOD NAGARPALIKA**  
**UNAUDITED INCOME & EXPENDITURE ACCOUNT**  
For the year ended March 31, 2022

Sr. No.	Major Head Description	Major Code	Schedule	Amount	
				2022	2021
<b>I</b>	<b>INCOME</b>				
1	Tax Revenue	110	A	1,13,98,482	92,37,618
2	Assigned Revenues & Compansations	120	B	33,41,239	36,44,988
3	Rental Income from Municipal Properties	130	C	5,33,788	3,59,729
4	Fees & User Charges	140	D	10,05,368	7,82,369
5	Sale & Hire Charges	150	E	66,928	1,37,700
6	Revenue Grants and Contributions & Subsidies	160	F	34,43,705	95,03,319
7	Income from Investment	170	G	-	-
8	Interest Earned	171	H	88,188	2,83,389
9	Other Income	180	I	6,600	9,713
	<b>TOTAL</b>			<b>1,98,84,298</b>	<b>2,39,58,825</b>
<b>II</b>	<b>EXPENDITURE</b>				
1	Establishment Expenses	210	J	1,16,53,901	1,29,22,111
2	Administrative Expenses	220	K	11,00,491	17,26,830
3	Operating & Maintenance	230	L	74,38,440	1,60,53,904
4	Interest & Finance Charges	240	M	45,595	13,72,103
5	Programme Expenses	250	N	2,33,181	5,58,043
6	Revenue Grants, Contribution, & Subcidies to Other	260	O	3,75,924	10,46,867
7	Provision & Write Off	270	P	4,39,979	3,73,574
8	Miscellaneous Expenses Losses & Refunds	271	Q	-	-
9	Depreciation	272	R	1,98,52,813	2,09,32,498
	<b>TOTAL</b>			<b>4,11,40,324</b>	<b>5,49,85,930</b>
	Gross Surplus of Income Over Expenses			(2,12,56,026)	(3,10,27,105)
	Less :- Transfer to Reserve Funds / Prior Period Exps.	290	S(a)	-	-
	Add :- Prior Period Items	280	S	-	-
	<b>Net Surplus Carried Over to Municipal Fund</b>			<b>(2,12,56,026)</b>	<b>(3,10,27,105)</b>
	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

For, Amod Nagarpalika

  
[Partner]  
CA Haresh Kapadiya



  
Accountant  
Kanubhai Parmar

Chief Officer  
Prachi Doshi

Date : 10.05.2023  
Place : Surat

Date : 10.05.2023  
Place : Amod

**SCHEDULE FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT**  
For the year ended March 31, 2022

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	Amount
				2022	2021
<b>Schedule : A : Tax Revenue - 110</b>					
1	Property Tax	11001	1	61,79,633	53,69,451
2	Water Tax	11002	2	21,21,248	20,67,850
3	Sewerage Tax	11003	3	11,04,750	-
4	Conservancy (Sanitation) Tax	11004	4	7,92,574	7,58,531
5	Lighting Tax	11005	5	4,81,464	4,61,949
6	Education Tax	11006		-	-
7	Vehicle Tax	11007		-	-
8	Tax on Animals	11008		-	-
9	Electricity	11009		-	-
10	Professional Tax	11010	6	7,18,813	5,79,837
12	Pilgrimage Tax	11012		-	-
13	Octroi & Toll	11051		-	-
14	Cess	11052		-	-
15	Others Taxes	11080		-	-
16	Tax Remission & Refund	11090		-	-
	<b>TOTAL</b>			<b>1,13,98,482</b>	<b>92,37,618</b>
<b>Schedule : B : Assigned Revenue &amp; Compansations - 120</b>					
1	Tax & Duties Collected by Others	12010		-	-
2	Compensations in lieu of Taxes / Duties	12020	7	33,41,239	36,44,988
3	Compensations in lieu of Cessions	12030		-	-
	<b>TOTAL</b>			<b>33,41,239</b>	<b>36,44,988</b>
<b>Schedule : C : Rental Income - Muni. Properties - 130</b>					
1	Rent From Civic Amenities	13010	8	4,25,288	3,24,729
2	Rent From Office Building	13020		-	-
3	Rent From Guest House	13030		-	-
4	Rent From Lease of Land	13040		-	-
5	Other Rent	13080	9	1,08,500	35,000
6	Rent, Remissions and Refund	13090		-	-
	<b>TOTAL</b>			<b>5,33,788</b>	<b>3,59,729</b>
<b>Schedule : D : Fees &amp; User Charges - 140</b>					
1	Empanelment & Registration Charges	14010		-	-
2	Licensing Fees	14011		-	-
3	Fees For Grant of Permit	14012	10	3,33,413	2,76,792
4	Fees For Certificate / Extract	14013	11	44,952	7,599
5	Development Charges	14014	12	1,22,639	1,12,635
6	Regularisation Fees	14015		-	-
7	Penalties & Fines	14020	13	-	20,200
8	Other Fees	14040	14	2,07,700	17,500
9	User Charges	14050	15	69,480	22,600
10	Entry Fees	14060		-	-
11	Service / Administrative Charges	14070	16	2,27,184	2,70,833
12	Other Charges	14080	17	-	54,210
13	Fees Remission and Refund	14090		-	-
	<b>TOTAL</b>			<b>10,05,368</b>	<b>7,82,369</b>
<b>Schedule : E : Sale &amp; Hire Charges - 150</b>					
1	Sale of Products	15010		-	-
2	Sale of Forms & Publications	15011	18	66,928	1,37,700
3	Sale of Store & Scrap	15012		-	-
4	Sale of Others	15030		-	-
5	Hire Charges for Vehicles	15040		-	-
6	Hire Charges on Equipments	15041		-	-
	<b>TOTAL</b>			<b>66,928</b>	<b>1,37,700</b>
<b>Schedule : F : Revenue Grant, Contribution &amp; Subsidies - 160</b>					
1	Revenue Grants	16010	19	34,43,705	95,03,319
2	Reimbursement of Expenses	16020		-	-
3	Contribution Towards Scheme	16030		-	-
	<b>TOTAL</b>			<b>34,43,705</b>	<b>95,03,319</b>
<b>Schedule : G : Income from Investments - 170</b>					
1	Interest from Fixed Deposit	17010		-	-
	<b>TOTAL</b>			<b>-</b>	<b>-</b>



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	Amount
				2022	2021
<b>Schedule : H : Interest Earned - 171</b>					
1	Interest From Bank Account	17110	20	79,369	2,83,389
2	Interest on Loan and Advances to Employees	17120		-	-
3	Interest on Loan to Others	17130		-	-
4	Other Interest	17180	21	8,819	-
<b>TOTAL</b>				<b>88,188</b>	<b>2,83,389</b>
<b>Schedule : I : Other Income - 180</b>					
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	22	6,600	9,713
<b>TOTAL</b>				<b>6,600</b>	<b>9,713</b>
<b>Schedule : J : Establishment Expenses - 210</b>					
1	Salaries, Wages & Bonus	21010	23	1,07,18,520	1,11,74,463
2	Benefit and Allowances	21020	24	24,746	51,902
3	Pension	21030		-	-
4	Other Terminal & Retirement Benefits	21040	25	9,10,635	16,95,746
<b>TOTAL</b>				<b>1,16,53,901</b>	<b>1,29,22,111</b>
<b>Schedule : K : Administrative Expenses - 220</b>					
1	Rent, Rates & Taxes	22010	26	23,840	40,273
2	Office Maintenance	22011	27	40,320	44,115
3	Communication Expenses	22012	28	21,900	34,223
4	Books & Periodicals	22020	29	700	2,755
5	Printing and Stationery	22021	30	98,471	1,95,024
6	Travelling & Conveyance	22030	31	-	50,640
7	Insurance	22040	32	-	1,87,026
8	Audit Fees	22050		-	-
9	Legal Expenses	22051	33	500	-
10	Professional and Other Fees	22052	34	5,45,202	7,42,980
11	Council meeting, Honorarium & Sitting Fees	22053		-	-
12	Advertisement and Publicity	22060	35	1,74,852	3,42,274
13	Membership & subscription	22061		-	-
14	Others	22080	36	1,94,706	87,520
<b>TOTAL</b>				<b>11,00,491</b>	<b>17,26,830</b>
<b>Schedule : L : Operating &amp; Maintenance - 230</b>					
1	Power & Fuel	23010	37	23,67,693	72,29,404
2	Bulk Purchase	23020	38	22,28,838	21,41,995
3	Consumption of Stores	23030	39	45,701	3,02,020
4	Hire Charges	23040	40	3,69,200	3,12,875
5	Repairs & Maintenance Infrastructure Assets	23050	41	8,37,357	38,73,495
6	Repairs & Maintenance Civil Amenities	23051	42	71,090	2,500
7	Repairs & Maintenance Building	23052	43	-	85,028
8	Repairs & Maintenance Vehicles	23053	44	13,48,033	18,09,895
9	Repairs & Maintenance Others	23059	45	1,60,928	2,64,792
10	Other Operating & Maintenance Expenses	23080	46	9,600	31,900
<b>TOTAL</b>				<b>74,38,440</b>	<b>1,60,53,904</b>
<b>Schedule : M : Interest &amp; Finance Charges - 240</b>					
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	47	21,755	89,016
7	Bank Charges	24070	48	16,026	8,856
8	Other Finance Expenses	24080	49	7,814	12,74,231
<b>TOTAL</b>				<b>45,595</b>	<b>13,72,103</b>



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	
				2022	2021
<b>Schedule : N : Program Expenses - 250</b>					
1	Election Expenses	25010	50	71,460	5,38,418
2	Own Program	25020	51	1,61,721	19,625
3	Share in Program of Others	25030		-	-
<b>TOTAL</b>				<b>2,33,181</b>	<b>5,58,043</b>
<b>Schedule : Q : Revenue Grant, Contrl. &amp; Subsidies - 260</b>					
1	Grants	26010	52	3,75,924	10,46,867
2	Contributions	26020		-	-
3	Subsidies	26030		-	-
<b>TOTAL</b>				<b>3,75,924</b>	<b>10,46,867</b>
<b>Schedule : P : Provision &amp; Write Off - 270</b>					
1	Provision For Doubtful Receivables	27010	53	4,39,979	3,73,574
2	Provision For Other Assets	27020		-	-
3	Revenues written off	27030		-	-
4	Assets Written Off	27040		-	-
5	Miscellaneous Expenses Written Off	27050		-	-
<b>TOTAL</b>				<b>4,39,979</b>	<b>3,73,574</b>
<b>Schedule : Q : Depreciation - 272</b>					
1	Buildings	27220	54	19,10,718	18,95,883
2	Roads & Bridges	27230	55	94,48,923	99,85,933
3	Sewerage & Drainage	27231	56	38,75,751	41,04,336
4	Waterways	27232	57	40,88,376	45,68,778
5	Public Lighting	27233	58	85,426	94,918
6	Plant & Machinery	27240	59	2,24,010	11,996
7	Vehicles	27250	60	68,890	1,40,323
8	Office & Other Equipments	27260	61	30,107	32,095
9	Computers	27261	62	11,498	19,163
10	Other Equipments	27262	63	5,406	6,006
11	Furniture, Fixture, Fittings and Electrical Appliances	27270	64	43,310	45,242
12	Other Fixed Assets	27280	65	60,398	27,826
<b>TOTAL</b>				<b>1,98,52,813</b>	<b>2,09,32,498</b>
<b>Schedule : R : Prior Period Items - 280</b>					
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		-	-
<b>TOTAL</b>				<b>-</b>	<b>-</b>

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 Hareesh Kapadiya



Date : 10.05.2023  
Place : Surat

For, Amod Nagarpallika

  
Accountant  
Kanubhai Parmar

Date : 10.05.2023  
Place : Amod

Chief Officer  
Prachi Doshi

**AMOD NAGARPALIKA**  
**UNAUDITED BALANCE SHEET AS AT MARCH 31, 2022**

Sr. No.	Major Head Description	Major Code	Schedule	Amount	Amount
				2022	2021
<b>I</b>	<b>LIABILITIES</b>				
<b>1</b>	<b>Reserve &amp; Surplus :</b>				
(I)	Municipal (General) Fund	310	A	(21,03,85,996)	(19,16,89,499)
(II)	Earmarked Funds	311		-	-
(III)	Reserves	312	B	29,23,89,495	28,65,05,371
	<b>Total of Reseve and Surplus</b>			<b>8,20,03,500</b>	<b>9,48,15,892</b>
<b>2</b>	<b>Grant, Contributions for Specific Purposes :</b>				
(I)	Grant, Contribution for Specific purposes	320	C	9,95,19,104	8,99,78,334
	<b>Total of Grant, Capital Contribution</b>			<b>9,95,19,104</b>	<b>8,99,78,334</b>
<b>3</b>	<b>Loans (Liabilities) :</b>				
(I)	Secured Loans	330	D	(2,99,858)	(2,99,858)
(II)	Unsecured loans	331		-	-
	<b>Total of Loans (Liabilities)</b>			<b>(2,99,858)</b>	<b>(2,99,858)</b>
<b>4</b>	<b>Current Liabilities &amp; Provision :</b>				
(I)	Deposit Received	340	E	14,22,538	11,71,799
(II)	Deposits Works	341	F	53,236	53,236
(III)	Other Liabilities	350	G	27,77,856	52,03,527
(IV)	Provisions	360	H	5,22,67,564	4,86,88,849
	<b>Total of Current Liabilities &amp; Provision</b>			<b>5,65,21,194</b>	<b>5,51,17,411</b>
	<b>Total Liabilities (Total of 1 to 4)</b>			<b>23,77,43,940</b>	<b>23,96,11,779</b>
<b>II</b>	<b>ASSETS</b>				
<b>1</b>	<b>Fixed Assets :</b>				
(I)	Fixed Assets	410	I	32,78,16,657	32,18,97,052
(II)	Less :- Accumulated Depreciation	411	J	(14,73,58,774)	(12,75,05,961)
(III)	Capital Work-in-progress	412		-	-
	<b>Total of Fixed Assets</b>			<b>18,04,57,883</b>	<b>19,43,91,091</b>
<b>2</b>	<b>Investment :</b>				
(I)	Investments in General Fund	420	K	-	-
(II)	Investments in Other Fund	421	K-I	-	-
	<b>Total of Investments</b>			<b>-</b>	<b>-</b>
<b>3</b>	<b>Current Assets, Loan &amp; Advances :</b>				
(I)	Stock - in - Hand	430		-	-
(II)	Sundry Debtors (Receivables)	431	L	2,79,95,734	2,62,35,818
(III)	Less :- Accumulated provisions against Debtors	432	L - I	(69,98,934)	(65,58,955)
(IV)	Pre-paid Expenses	440	M	-	-
(V)	Cash & Bank Balances	450	N	3,58,77,403	2,51,19,471
(VI)	Loans, Advances & Deposits	460	O	4,11,854	4,24,354
(VII)	Accumulated Provisions against Loans	461		-	-
(VIII)	Other Assets	470		-	-
(IX)	Miscellaneous Expenditure to be written off	480		-	-
	<b>Total of Current Assets, Loans &amp; Advances</b>			<b>5,72,86,057</b>	<b>4,52,20,688</b>
	<b>Total Assets (Total of 1 to 3)</b>			<b>23,77,43,940</b>	<b>23,96,11,779</b>
	Notes to the Accounts and accounting Policies		U	(0)	(0)

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

  
[Partner]  
CA Hareesh Kapadiya



For, Amod Nagarpalika

  
Accountant  
Kanubhai Parmar

Chief Officer  
Prachi Doshi

Date : 10.05.2023  
Place : Surat

Date : 10.05.2023  
Place : Amod

**SCHEDULE FORMING PART OF AND ANNEXED TO BALANCE SHEET  
AS ON MARCH 31, 2022**

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	
				2022	2021
<b>Schedule : A : Municipal Funds - 310</b>					
1	Municipal Fund	31010	1	(3,32,50,863)	(3,58,10,392)
2	Excess of Income & Expenditure Account	31090	2	(17,71,35,133)	(15,58,79,107)
	<b>TOTAL</b>			<b>(21,03,85,996)</b>	<b>(19,16,89,499)</b>
<b>Schedule : B : Reserves - 312</b>					
1	Capital Contributions	31210	3	29,23,89,496	28,65,05,391
2	Capital Reserve	31211		-	-
3	Borrowing Redemption Reserve	31220		-	-
4	Special Funds (Utilised)	31230		-	-
5	Statutory Reserve	31240		-	-
6	General Reserve	31250		-	-
7	Revaluation Reserve	31260		-	-
	<b>TOTAL</b>			<b>29,23,89,496</b>	<b>28,65,05,391</b>
<b>Schedule : C : Grants, Contributions for Specific Purpose - 320</b>					
1	Central Government	32010	4	3,92,39,492	3,80,59,532
2	State Government	32020	5	6,02,39,612	5,18,78,802
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		-	-
	<b>TOTAL</b>			<b>9,95,19,104</b>	<b>8,99,78,334</b>
<b>Schedule : D : Secured Loans - 330</b>					
1	Loan From Central Government	33010	7	(4,43,607)	(4,43,607)
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		-	-
	<b>TOTAL</b>			<b>(2,99,858)</b>	<b>(2,99,858)</b>
<b>Schedule : E : Deposits Received - 340</b>					
1	From Contractors / Suppliers	34010	9	11,85,154	10,28,515
2	Deposits Revenues	34020	10	2,24,384	1,30,284
3	From Staff	34030		-	-
4	From Others	34080	11	13,000	13,000
	<b>TOTAL</b>			<b>14,22,538</b>	<b>11,71,799</b>
<b>Schedule : F : Deposits Works - 341</b>					
1	Civil Works	34110	12	53,236	53,236
	<b>TOTAL</b>			<b>53,236</b>	<b>53,236</b>
<b>Schedule : G : Other Liabilities - 350</b>					
1	Creditors	35010		-	-
2	Employee Liabilities	35011	13	4,35,463	6,82,242
3	Interest Accrued & Due	35012	14	15,40,055	15,40,055
4	Recoveries Payable	35020	15	6,10,704	3,98,577
5	Govt. Dues Payable	35030	16	1,26,741	23,48,960
6	Refunds Payable	35040		-	-
7	Advance Collection of Revenues	35041		-	-
8	Others	35080	17	64,893	2,33,693
9	Sale Proceeds	35090		-	-
	<b>TOTAL</b>			<b>27,77,856</b>	<b>52,03,527</b>
<b>Schedule : H : Provisions - 360</b>					
1	Provisions For Expenses	36010	18	5,22,67,564	4,86,88,849
2	Provisions For Interest	36020		-	-
3	Provisions For Other Assets	36030		-	-
	<b>TOTAL</b>			<b>5,22,67,564</b>	<b>4,86,88,849</b>



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	
				2022	2021
<b>Schedule : I : Fixed Assets - 410</b>					
1	Land	41010	19	17,99,665	17,99,665
2	Buildings	41020	20	16,97,079	16,97,079
3	Civil Amenities & Services Centers	41021	21	1,88,64,381	1,84,58,800
4	Commercial Buildings	41022	22	82,61,052	67,94,630
5	Workshops & Work Stations	41023	23	14,18,539	14,18,539
6	Roads & Bridges	41030	24	15,63,91,763	15,40,57,340
7	Sewerage and Drainage	41031	25	6,23,61,248	6,15,89,204
8	Waterways	41032	26	6,41,19,393	6,37,09,428
9	Public Lighting	41033	27	23,91,010	23,91,010
10	Plant & Machinery	41040	28	38,71,119	38,71,119
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	2,61,442
15	Other Equipment	41062	32	2,88,125	2,88,125
16	Furniture, Fixture, Fittings and Electrical Appliances	41070	33	12,28,355	11,92,855
17	Other Fixed Assets	41080	34	8,24,986	3,29,316
18	Assets Under Disposal	41090	35	1	1
<b>TOTAL</b>				<b>32,78,16,657</b>	<b>32,18,97,052</b>
<b>Schedule : J : Accumulated Depreciation - 411</b>					
1	Buildings	41120	36	1,23,11,370	1,04,00,652
2	Roads & Bridges	41130	37	7,12,37,145	6,17,88,222
3	Sewerage and Drainage	41131	38	2,74,79,490	2,36,03,739
4	Waterways	41132	39	2,72,72,189	2,31,83,813
5	Public Lighting	41133	40	16,22,176	15,36,750
6	Plant & Machinery	41140	41	26,01,728	23,77,718
7	Hospital Equipment	41141		-	-
8	Vehicles	41150	42	21,12,032	20,43,142
9	Office & Other Equipment	41160	43	12,65,131	12,35,024
10	Computers	41161	44	2,44,196	2,32,698
11	Other Equipment	41162	45	2,39,476	2,34,070
12	Furniture, Fixtures, Fittings and Electrical Appliances	41170	46	8,38,559	7,95,249
13	Other Fixed Assets	41180	47	1,35,283	74,885
<b>TOTAL</b>				<b>14,73,58,774</b>	<b>12,75,05,961</b>
<b>Schedule : K : Investment General Fund - 420</b>					
1	Central Government Securities	42010		-	-
2	State Government Securities	42020		-	-
3	Debentures and Bonds	42030		-	-
4	Preference Shares	42040		-	-
5	Equity Shares	42050		-	-
6	Units of Mutual Funds	42060		-	-
7	Other Investments	42080		-	-
8	Accumulated Provision	42090		-	-
<b>TOTAL</b>				-	-
<b>Schedule : K-1 : Investment Other Fund - 421</b>					
1	Central Government Securities	42110		-	-
2	State Government Securities	42120		-	-
3	Debentures and Bonds	42130		-	-
4	Preference Shares	42140		-	-
5	Equity Shares	42150		-	-
6	Units of Mutual Funds	42160		-	-
7	Other Investments	42180		-	-
8	Accumulated Provision	42190		-	-
<b>TOTAL</b>				-	-



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount	
				2022	2021
<b>Schedule : L : Sundry Debtors - 431</b>					
1	Receivables For Property Taxes	43110	48	2,79,95,734	2,62,35,818
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		-	-
<b>TOTAL</b>				<b>2,79,95,734</b>	<b>2,62,35,818</b>
<b>Schedule : L-1 : Accumulated Provision Against Debtors - 432</b>					
1	Provision For Outstanding Property Tax	43210	49	26,58,676	26,06,151
2	Provision For Outstanding Water Tax	43211	50	25,79,821	24,68,117
3	Provision For Outstanding Other Tax	43212	51	17,60,438	14,84,687
4	Provision For Outstanding Cess	43220		-	-
5	Provision For Outstanding Fees & User Charges	43230		-	-
6	Provision For Outstanding Other receivable	43240		-	-
7	State Govt Cesses/ Levies in Property Taxes - Provision account	43291		-	-
8	State Govt Cesses/ Levies in Water Taxes - Provision account	43292		-	-
9	State Govt Cesses/ Levies in Other Taxes - Provision account	43299		-	-
<b>TOTAL</b>				<b>69,98,934</b>	<b>65,58,955</b>
<b>Schedule : M : Pre-paid Expenses - 440</b>					
1	Establishment	44010		-	-
2	Administration	44020		-	-
3	Operations & Maintenance	44030		-	-
<b>TOTAL</b>				<b>-</b>	<b>-</b>
<b>Schedule : N : Cash &amp; Bank Balances - 450</b>					
1	Cash	45010	52	21,73,616	16,82,073
<b>Balance with Bank - Municipal Fund</b>					
2	Nationalized Banks	45021	53	2,06,68,195	2,02,50,645
3	Other Scheduled Banks	45022	54	45,004	50,423
4	Scheduled Cooperative Banks	45023		-	-
5	Post Office	45024		-	-
<b>Balance with Bank - Special Funds</b>					
6	Nationalized Banks	45041		-	-
7	Other Scheduled Banks	45042		-	-
8	Scheduled Co-operative Banks	45043		-	-
9	Post Office	45044		-	-
<b>Balance with Bank - Grant Funds</b>					
10	Nationalized Banks	45061	55	1,29,90,589	31,36,331
11	Other Scheduled Banks	45062		-	-
12	Scheduled Cooperative Banks	45063		-	-
13	Post Office	45064		-	-
<b>TOTAL</b>				<b>3,58,77,403</b>	<b>2,51,19,471</b>
<b>Schedule : O : Loans, Advances &amp; Deposits - 460</b>					
1	Loans and Advances to Employees	46010	56	4,09,622	4,22,122
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		-	-
<b>TOTAL</b>				<b>4,11,854</b>	<b>4,24,354</b>

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

  
[Partner]  
CA Hareesh Kapadiya



Date : 10.05.2023  
Place : Surat

For, Amod Nagarpalika

  
Accountant  
Kanubhai Parmar

Date : 10.05.2023  
Place : Amod

Chief Officer  
Prachi Doshi

TABLES FORMING PART OF GROUPINGS OF THE BALANCE SHEET AS AT 31-03-2022  
TABLE : 2 : FIXED ASSETS

Sl. No.	Details Trade Description	Rate of Depreciation (%)	Account Code	GROSS BLOCK					Account Code	ACCUMULATED DEPRECIATION				Net Block as at 31-03-2021	Net Block as at 31-03-2022
				Addition During the Year						Balance as at 31-03-2021	Depreciation During the year	Deduction During the Year	Total		
				Balance as at 01-04-2021	More Than 180 Days	Less Than 180 Days	Deduction During the Year	Total							
1	2	3	4	5	6	7	8	9 (5+6-7-8)	10	11	12	13	14 (11+12-13)	15	16
<b>A</b>	<b>Land - 41010</b>														
1	Land - Grants	0%	41010	1,09,664	-	-	-	1,09,664						1,09,664	1,09,664
2	Land - Other	0%	41010	16,00,001	-	-	-	16,00,001						16,00,001	16,00,001
	<b>TOTAL - A</b>			<b>17,09,665</b>				<b>17,09,665</b>						<b>17,09,665</b>	<b>17,09,665</b>
<b>B</b>	<b>Buildings - 41020</b>														
1	Buildings - Other Buildings	100%	41020	16,97,079	-	-	-	16,97,079	41020	11,75,295	52,178	-	12,27,473	4,69,606	5,21,784
	<b>TOTAL - B</b>			<b>16,97,079</b>				<b>16,97,079</b>		<b>11,75,295</b>	<b>52,178</b>		<b>12,27,473</b>	<b>4,69,606</b>	<b>5,21,784</b>
<b>C</b>	<b>Club Amenities &amp; Service Center - 41021</b>														
1	Buildings - Community Hall / Auditorium	100%	41021	13,482	-	-	-	13,482	41020	71,38,972	11,52,541	-	82,91,513	1,09,72,868	1,11,02,808
2	Buildings - Heritage Building	100%	41021	25,40,968	-	-	-	25,40,968							
3	Buildings - Pay & Use Ticket Booths	100%	41021	39,52,458	-	-	-	39,52,458							
4	Buildings - Situational Building	100%	41021	23,02,452	-	-	-	23,02,452							
5	Buildings - Convention Building	100%	41021	43,97,479	-	-	-	43,97,479							
6	Buildings - Club Centres	100%	41021	30,51,832	-	-	-	30,51,832							
7	Buildings - Indoor Tennis	100%	41021	87,200	-	-	-	87,200							
8	Buildings - Labour Welfare Centre	100%	41021	10,49,438	4,05,381	-	-	14,54,819							
9	Buildings - Bus Station	100%	41021	1,27,840	-	-	-	1,27,840							
10	Buildings - Compound Wall	100%	41021	8,12,511	-	-	-	8,12,511							
11	Buildings - Metal Roof Shed	100%	41021	1,15,902	-	-	-	1,15,902							
	<b>TOTAL - C</b>			<b>1,84,58,800</b>	<b>4,05,381</b>			<b>1,88,64,181</b>		<b>73,38,972</b>	<b>11,52,541</b>		<b>84,91,513</b>	<b>1,09,72,868</b>	<b>1,11,19,828</b>
<b>D</b>	<b>Commercial Buildings - 41022</b>														
1	Buildings - Shopping Center / Shops	100%	41022	30,96,826	-	14,96,422	-	45,93,248	41020	13,06,109	6,22,167	-	19,28,276	30,52,758	34,88,461
2	Buildings - Fish Market Buildings	100%	41022	29,77,808	-	-	-	29,77,808							
	<b>TOTAL - D</b>			<b>60,74,634</b>		<b>14,96,422</b>		<b>75,71,056</b>		<b>13,06,109</b>	<b>6,22,167</b>		<b>19,28,276</b>	<b>30,52,758</b>	<b>34,88,461</b>
<b>E</b>	<b>Workshops &amp; Work Stations - 41023</b>														
1	Buildings - Water Works Buildings	100%	41023	14,18,539	-	-	-	14,18,539	41020	5,80,215	83,832	-	6,64,047	7,54,891	8,38,324
	<b>TOTAL - E</b>			<b>14,18,539</b>				<b>14,18,539</b>		<b>5,80,215</b>	<b>83,832</b>		<b>6,64,048</b>	<b>7,54,891</b>	<b>8,38,324</b>
<b>F</b>	<b>Roads &amp; Bridges - 41030</b>														
1	Roads - Concrete Roads	100%	41030	11,48,28,206	10,96,375	-	-	12,54,64,581	41020	6,17,88,322	94,48,923	-	7,12,37,245	8,51,54,617	9,22,69,118
2	Roads - Black Topped (Tar) Roads	100%	41030	2,22,21,547	-	-	-	2,22,21,547							
3	Roads - Other Roads	100%	41030	1,99,58,445	10,99,519	2,98,612	-	2,11,56,586							
4	Roads - Thru-roads	100%	41030	35,21,700	-	-	-	35,21,700							
5	Roads - Footpath	100%	41030	15,41,618	-	-	-	15,41,618							
	<b>TOTAL - F</b>			<b>15,40,57,840</b>	<b>21,05,811</b>	<b>2,28,612</b>		<b>15,63,92,263</b>		<b>6,17,88,322</b>	<b>94,48,923</b>		<b>7,12,37,246</b>	<b>8,51,54,617</b>	<b>9,22,69,118</b>
<b>G</b>	<b>Sewerage and Drainage - 41031</b>														
1	Drainage - Underground Drainage System	100%	41031	5,14,52,907	7,72,044	-	-	5,92,24,951	41021	2,96,03,739	38,75,751	-	3,34,79,490	3,48,81,758	3,79,85,465
2	Drainage - Open Drains	100%	41031	2,21,86,127	-	-	-	2,21,86,127							
	<b>TOTAL - G</b>			<b>7,36,39,034</b>	<b>7,72,044</b>			<b>8,18,11,078</b>		<b>2,96,03,739</b>	<b>38,75,751</b>		<b>3,34,79,490</b>	<b>3,48,81,758</b>	<b>3,79,85,465</b>
<b>H</b>	<b>Waterways - 41032</b>														
1	Waterways - Bars / Tube Well	100%	41032	9,81,658	-	-	-	9,81,658	41021	3,51,81,612	40,88,376	-	3,92,70,000	3,68,47,205	4,05,25,618
2	Waterways - Open Wells	100%	41032	21,82,498	-	-	-	21,82,498							
3	Waterways - Reservoir	100%	41032	17,48,637	-	-	-	17,48,637							
4	Waterways - Plot Lines	100%	41032	6,28,75,665	5,94,518	1,05,447	-	6,34,75,630							
5	Waterways - Reafforestation of Lake	100%	41032	10,25,683	-	-	-	10,25,683							
6	Waterways - Canal	100%	41032	18,15,848	-	-	-	18,15,848							
7	Waterways - PVC Pipe	100%	41032	5,58,577	-	-	-	5,58,577							
8	Waterways - Submersible Motor	100%	41032	3,20,044	-	-	-	3,20,044							
9	Waterways - Working Platform	100%	41032	11,40,028	-	-	-	11,40,028							
	<b>TOTAL - H</b>			<b>6,37,89,428</b>	<b>3,06,518</b>	<b>1,05,647</b>		<b>6,41,19,593</b>		<b>2,31,83,813</b>	<b>40,88,376</b>		<b>2,72,72,188</b>	<b>3,68,47,205</b>	<b>4,05,25,618</b>
<b>I</b>	<b>Public Lighting - 41033</b>														
1	Public Lighting - Lamp Posts	100%	41033	22,54,175	-	-	-	22,54,175	41021	15,36,750	85,426	-	16,22,176	7,68,834	8,54,280
2	Public Lighting - Cables	100%	41033	80,029	-	-	-	80,029							
3	Public Lighting - Other	100%	41033	56,806	-	-	-	56,806							
	<b>TOTAL - I</b>			<b>29,91,010</b>				<b>29,91,010</b>		<b>15,36,750</b>	<b>85,426</b>		<b>16,22,176</b>	<b>7,68,834</b>	<b>8,54,280</b>



SR. NO.	Details Made Description	Rate of Depreciation (%)	Account Code	GROSS BLOCK					Account Codes	ACCUMULATED DEPRECIATION				Net Block as at 31-03-2022	Net Block as at 30-03-2021	
				Addition During the Year						Total	Balance as at 01-04-2021	Depreciation During the year	Deduction During the Year			Total
				Balance as at 01-04-2021	More Than 180 Days	Less Than 180 Days	Deduction During the Year	Total								
1	2	3	4	5	6	7	8	9 (5+6+7-8)	10	11	12	13	14 (11+12-13)	15	16	
<b>J Plant &amp; Machinery - 41040</b>																
1	Plant & Machinery - Water Works	15%	41040	12,16,024	-	-	-	12,16,024	41040	23,77,728	2,24,298	-	26,02,026	12,85,891	24,76,401	
2	Plant & Machinery - Fire Fighters	15%	41040	11,70,000	-	-	-	11,70,000		-	-	-	-	-	-	
3	Plant & Machinery - Others	15%	41040	3,84,500	-	-	-	3,84,500		-	-	-	-	-	-	
	<b>TOTAL - J</b>			<b>38,71,119</b>	-	-	-	<b>38,71,119</b>		<b>23,77,728</b>	<b>2,24,298</b>	-	<b>26,02,026</b>	<b>12,85,891</b>	<b>24,91,401</b>	
<b>K Vehicles - 41050</b>																
1	Vehicles - Car	15%	41050	7,41,888	-	-	-	7,41,888	41050	20,41,143	68,890	-	21,10,033	3,90,376	4,90,289	
2	Vehicles - Tractor & Trailer	15%	41050	10,51,589	-	-	-	10,51,589		-	-	-	-	-	-	
3	Vehicles - Mobile Taker Van	15%	41050	6,21,000	-	-	-	6,21,000		-	-	-	-	-	-	
4	Vehicles - Cycle	15%	41050	6,700	-	-	-	6,700		-	-	-	-	-	-	
5	Vehicles - Tyre	15%	41050	21,450	-	-	-	21,450		-	-	-	-	-	-	
6	Vehicles - Loader	15%	41050	1	-	-	-	1		-	-	-	-	-	-	
	<b>TOTAL - K</b>			<b>25,02,408</b>	-	-	-	<b>25,02,408</b>		<b>20,41,143</b>	<b>68,890</b>	-	<b>21,10,033</b>	<b>3,90,376</b>	<b>4,90,289</b>	
<b>L Office &amp; Other Equipment - 41060</b>																
1	Refrigerators, Fridge & Water Coolers	10%	41060	37,375	-	-	-	37,375	41060	12,31,024	30,107	-	12,61,131	2,70,960	3,01,067	
2	Air Conditioners And Air Cooler	10%	41060	1,25,300	-	-	-	1,25,300		-	-	-	-	-	-	
3	Home Machines	10%	41060	40,000	-	-	-	40,000		-	-	-	-	-	-	
4	Telephone & Communication Equipment	10%	41060	11,800	-	-	-	11,800		-	-	-	-	-	-	
5	Security Equipments	10%	41060	4,69,800	-	-	-	4,69,800		-	-	-	-	-	-	
6	Camera	10%	41060	8,31,000	-	-	-	8,31,000		-	-	-	-	-	-	
7	Office & Equipment Others	10%	41060	18,821	-	-	-	18,821		-	-	-	-	-	-	
	<b>TOTAL - L</b>			<b>15,36,091</b>	-	-	-	<b>15,36,091</b>		<b>12,31,024</b>	<b>30,107</b>	-	<b>12,61,131</b>	<b>2,70,960</b>	<b>3,01,067</b>	
<b>M Computers - 41061</b>																
1	Computers - Computers	40%	41061	20,171	-	-	-	20,171	41061	2,12,698	11,498	-	2,24,196	17,248	28,294	
2	Computers - Printer	40%	41061	22,804	-	-	-	22,804		-	-	-	-	-	-	
3	Computers - Scanner	40%	41061	17,800	-	-	-	17,800		-	-	-	-	-	-	
4	Computers - C.C Camera	40%	41061	1,30,413	-	-	-	1,30,413		-	-	-	-	-	-	
5	Computers - Laptop	40%	41061	16,000	-	-	-	16,000		-	-	-	-	-	-	
	<b>TOTAL - M</b>			<b>2,81,442</b>	-	-	-	<b>2,81,442</b>		<b>2,32,698</b>	<b>11,498</b>	-	<b>2,44,196</b>	<b>17,248</b>	<b>28,294</b>	
<b>N Other Equipments - 41062</b>																
1	Equipment Other	10%	41062	2,88,125	-	-	-	2,88,125	41062	2,34,070	5,406	-	2,39,476	48,650	54,955	
	<b>TOTAL - N</b>			<b>2,88,125</b>	-	-	-	<b>2,88,125</b>		<b>2,34,070</b>	<b>5,406</b>	-	<b>2,39,476</b>	<b>48,650</b>	<b>54,955</b>	
<b>O Furniture, Fixtures, Fittings &amp; Electrical Appliances - 41070</b>																
1	Furniture - Cabinets	10%	41070	1,25,801	-	-	-	1,25,801	41070	6,35,740	35,371	-	6,71,111	3,18,249	3,18,219	
2	Furniture - Cupboards	10%	41070	4,46,114	-	-	-	4,46,114	41070	5,19,509	7,839	-	5,27,348	71,432	76,386	
3	Furniture - Tables	10%	41070	1,39,800	-	-	-	1,39,800		-	-	-	-	-	-	
4	Furniture - Chairs	10%	41070	81,510	-	-	-	81,510		-	-	-	-	-	-	
5	Furniture - Pictures	10%	41070	1,19,100	-	-	-	1,19,100		-	-	-	-	-	-	
6	Furniture - Taps / Handles / Frames	10%	41070	15,100	-	-	-	15,100		-	-	-	-	-	-	
7	Furniture - Electrical Fittings	10%	41070	2,38,900	-	-	-	2,38,900		-	-	-	-	-	-	
8	Furniture - Bench	10%	41070	12,400	-	-	-	12,400		-	-	-	-	-	-	
9	Furniture - Locker	10%	41070	12,508	35,500	-	-	48,008		-	-	-	-	-	-	
	<b>TOTAL - O</b>			<b>11,92,855</b>	<b>35,500</b>	-	-	<b>12,28,355</b>		<b>7,95,249</b>	<b>43,211</b>	-	<b>8,38,460</b>	<b>3,89,795</b>	<b>3,97,626</b>	
<b>P Other Fixed Assets - 41080</b>																
1	Other Fixed Assets - Others	10%	41080	2,45,348	2,05,428	2,81,244	-	7,32,020	41080	74,885	60,398	-	1,35,283	6,89,705	1,34,491	
2	Other Fixed Assets - Iron Grid	10%	41080	85,718	-	-	-	85,718		-	-	-	-	-	-	
	<b>TOTAL - P</b>			<b>3,29,318</b>	<b>2,05,428</b>	<b>2,81,244</b>	-	<b>8,24,986</b>		<b>74,885</b>	<b>60,398</b>	-	<b>1,35,283</b>	<b>6,89,705</b>	<b>1,34,491</b>	
<b>Q Assets under Disposal - 41090</b>																
1	Asset for Disposal	10%	41090	1	-	-	-	1		-	-	-	-	1	1	
	<b>TOTAL - Q</b>			<b>1</b>	-	-	-	<b>1</b>		<b>-</b>	<b>-</b>	-	<b>-</b>	<b>1</b>	<b>1</b>	
<b>GRAND TOTAL</b>				<b>32,14,97,952</b>	<b>38,28,640</b>	<b>20,90,925</b>	-	<b>32,78,16,657</b>		<b>12,75,05,961</b>	<b>1,98,52,813</b>	-	<b>14,73,58,774</b>	<b>18,04,57,883</b>	<b>18,43,91,091</b>	



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 (Otla/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 / dally 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 2020-21 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 31.03.22	Total Interest & Principle payable as on 31.03.22	Balance Outstanding as per respective Nagar Palika	Difference	Reconciliation Made or not	Reason for Non Reconciliation
1	GMFB	Vajpayee Yojna - II	-4,43,607	-3,85,943	Not available	-4,43,607	No	Statement not available
2	GMFB	Scarcity Loan 2	1,43,749	1,43,749	Not available	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 31.03.2022 as shown in following table:

Sr. No.	Particulars	Amount Receivable	Provision @ 25%
1	Property Tax	1,06,34,702.00	26,58,675.50
2	Water Tax (General)	5,21,403.00	1,30,350.75
3	Water Tax (Special)	97,97,879.00	24,49,469.75
4	Cleaning Tax (General)	23,89,888.00	5,97,472.00
5	Cleaning Tax (Special)	12,76,365.00	3,19,091.25
6	Electricity Tax	24,72,740.00	6,18,185.00
7	Sewerage Tax	9,02,757.00	2,25,689.25
	<b>TOTAL</b>	<b>2,79,95,734.00</b>	<b>69,98,933.50</b>

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 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 some assets and liabilities found differ with the municipal records and information, so debit or credit the same difference to Municipal General Funds during the year are as under :

Particulars	Amount (Rs.)
Govt. Dues – Education Tax Arrear	23,90,729.00 (Cr.)
Permanent Advance to staff	1,68,800.00 (Cr.)

**9. Discrepancy and Reconciliation of Cash & Bank Balances :**

In the F.Y. 2021-22 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. 15,56,645/- 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, it is found that many days having differences 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 31-03-2022 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		As per Bank Statement (C)	Difference (A- B)	Difference (A- C)
	As per Tally (A)	As per Daybook (B)			
AXIS - 22668	10,855.00	10,855.00	10,855.00	-	-
AXIS - 25167	-12,73,716.03	1,91,854.09	1,91,854.09	-14,65,570.12	-14,65,570.12
AXIS - 55415	3,813.00	9,155.00	9,155.00	-5,342.00	-5,342.00
BHARUCH DIST. CO-OP - 1325	30,085.50	49,885.50	49,885.50	-19,800.00	-19,800.00
BHARUCH DIST. CO-OP. - 73016	48,574.70	48,574.70	48,574.70	-	-
BOB - 00786	28,363.00	30,007.00	30,007.00	-1,644.00	-1,644.00
BOB - 12633	67,75,322.40	67,94,161.40	67,94,161.40	-18,839.00	-18,839.00
BOB - 20011	-66,761.00	1,24,117.00	1,24,117.00	-1,90,878.00	-1,90,878.00
BOB - 21389	760.00	760.00	760.00	-	-
BOB - 22165	2,06,201.00	2,05,453.20	2,05,453.20	747.80	747.80
BOB - 1194	26,36,766.88	28,08,586.98	28,08,586.98	-1,71,820.10	-1,71,820.10
BOB - 5498	7,68,931.05	7,46,219.00	7,46,219.00	22,712.05	22,712.05
BOB - 7245	23,740.00	23,740.00	23,740.00	-	-
BOB - 8233	45,083.70	45,083.70	45,083.70	-	-
BOB - 8234	19,54,013.00	18,65,027.00	18,65,027.00	87,986.00	87,986.00
BOI - 14544	6,085.00	42,740.00	6,085.00	36,655.00	0.00

**AMOD NAGARPALIKA F.Y. 2021 - 22**

**Significant Accounting Policies And Notes To Accounts**

BOI - 14604	4,445.00	4,445.00	4,445.00	-	-
BOI - 16440	1,06,971.00	1,189.50	1,189.50	1,05,781.50	1,05,781.50
BOI - 8639	-13,095.88	4,94,805.30	4,94,805.30	-5,07,901.18	-5,07,901.18
DENA/BOB - 6842	2,740.00	2,740.00	2,740.00	Traf. to BOB-20011 During The Year 22-23	
DENA/ BOB - 7491	2,239.00	2,239.00	2,239.00	Traf. to DEAF A/c of RBI	
ICICI - 7904	3,79,965.00	3,79,875.00	3,79,875.00	90.00	90.00
AMOD NAGRIK CO-OP - 3955	-3,571.12	60,548.88	60,548.88	-64,120.00	-64,120.00
SBI - 0055	5,38,854.69	6,77,855.44	6,77,855.44	-1,39,000.75	-1,39,000.75
SBI - 44582	11,711.00	11,531.00	11,531.00	180.00	180.00
SBI - 6510	1,09,78,864.50	1,07,58,679.50	1,07,58,679.50	2,20,185.00	2,20,185.00
SBI - 89253	1,04,96,547.00	1,04,96,547.00	1,04,96,547.00	-	-

Reconciliation Statement for the F.Y. 2021-22 Axis - 25167			
Date	Particular	Amount	Amount
	Balance as per Tally		-12,73,716.03
	<b>Add:-</b>		
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
	<b>Add:</b>		
31.03.2020	Balance has been increased/decreased without any Income/Expenses in various days as well as old Difference		14,60,700.12
	<b>Less:</b>		
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	
11.05.2021	Cheque issued but return (Ch. No. 134799) not cleared till 31.03.2022	1,80,000.00	2,29,906.00
	Balance as per Bank Statement/Day book .....		1,91,854.09

Reconciliation Statement for the F.Y. 2021-22 BOB - 00786			
Date	Particular	Amount	Amount
	Balance as per Tally		28,363.00
	<b>Add:</b>		
31.03.2020	Old differences could not be cleared		1,644.00
	Balance as per Bank Statement/Day book .....		30,007.00



**AMOD NAGARPALIKA F.Y. 2021 - 22**

**Significant Accounting Policies And Notes To Accounts**

<b>Reconciliation Statement for the F.Y. 2021-22 Bharuch Dist. - 1325</b>			
<b>Date</b>	<b>Particular</b>	<b>Amount</b>	<b>Amount</b>
	<b>Balance as per Tally</b>		<b>30,085.50</b>
	<b>Add:</b>		
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
	<b>Less:</b>		
03.08.2021	Amount deposited but not found in bank		1,400.00
	<b>Balance as per Bank Statement/Day book .....</b>		<b>49,885.50</b>

<b>Reconciliation Statement for the F.Y. 2021-22 Axis - 55415</b>			
<b>Date</b>	<b>Particular</b>	<b>Amount</b>	<b>Amount</b>
	<b>Balance as per Tally</b>		<b>3,813.00</b>
	<b>Add:</b>		
31.03.2021	Bank Interest Credited by Bank But not taken in Day Book		5,342.00
	<b>Balance as per Bank Statement/Day book .....</b>		<b>9,155.00</b>

<b>Reconciliation Statement for the F.Y. 2021-22 BOB – 22165</b>			
<b>Date</b>	<b>Particular</b>	<b>Amount</b>	<b>Amount</b>
	<b>Balance as per Tally</b>		<b>2,06,201.00</b>
	<b>Add :</b>		
09.08.2021	Amount deposited in bank but not found in day book (2000+2000)		4,000.00
	<b>Less:</b>		
31.03.2022	Bank Charges not taken in day book	247.80	
17.03.2022	Reversal amount not found in day book	4,500.00	4,747.80
	<b>Balance as per Bank Statement/Day book .....</b>		<b>2,05,453.20</b>

<b>Reconciliation Statement for the F.Y. 2021-22 BOB - 12633</b>			
<b>Date</b>	<b>Particular</b>	<b>Amount</b>	<b>Amount</b>
	<b>Balance as per Tally</b>		<b>67,75,322.40</b>
	<b>Add:</b>		
31.03.2020	Old difference could not be cleared	4,356.00	
08.02.2022	Interest not taken in day book	33,783.00	38,139.00
	<b>Less:</b>		
16.06.2021	Amount paid through bank but not found in day book	5,150.00	
04.09.2021	Amount paid through bank but not found in day book	5,150.00	
12.12.2020	TRF one Entry paid by Bank but not taken in day book	9,000.00	19,300.00
	<b>Balance as per Bank Statement/Day book .....</b>		<b>67,94,161.40</b>



**AMOD NAGARPALIKA F.Y. 2021 - 22**

**Significant Accounting Policies And Notes To Accounts**

<b>Reconciliation Statement for the F.Y. 2021-22 BOB - 20011</b>			
<b>Date</b>	<b>Particular</b>	<b>Amount</b>	<b>Amount</b>
	<b>Balance as per Tally</b>		<b>- 66,761.00</b>
	<b>Add:</b>		
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	<b>2,08,083.00</b>
	<b>Less:</b>		
24.03.2021	Amount Deposited but not cleared in bank or clearing after 31.03.2021	12,800.00	
06.10.2021	Amount deposited but not found in bank	4,169.00	
01.11.2021	Bank Charges	236.00	<b>17,205.00</b>
	<b>Balance as per Bank Statement/Day book .....</b>		<b>1,24,117.00</b>

<b>Reconciliation Statement for the F.Y. 2021-22 BOB - 242 / 1194</b>			
<b>Date</b>	<b>Particular</b>	<b>Amount</b>	<b>Amount</b>
	<b>Balance as per Tally</b>		<b>26,36,766.88</b>
	<b>Add:</b>		
31.03.2021	Old differences could not be cleared		1,71,831.00
	<b>Less :</b>		
31.03.2021	Bank charges not credited in day book	5.30	
31.03.2022	Bank charges not credited in day book	5.60	10.90
	<b>Balance as per Bank Statement/Day book .....</b>		<b>28,08,586.98</b>

<b>Reconciliation Statement for the F.Y. 2021-22 BOB - 8234</b>			
<b>Date</b>	<b>Particular</b>	<b>Amount</b>	<b>Amount</b>
	<b>Balance as per Tally</b>		<b>19,54,013.00</b>
	<b>Add :</b>		
	<b>Less:</b>		
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	<b>88,986.00</b>
	<b>Balance as per Bank Statement/Day book .....</b>		<b>18,65,027.00</b>

<b>Reconciliation Statement for the F.Y. 2021-22 BOI - 16440</b>			
<b>Date</b>	<b>Particular</b>	<b>Amount</b>	<b>Amount</b>
	<b>Balance as per Tally</b>		<b>1,06,971.00</b>
	<b>Less:</b>		
31.03.2020	Old difference could not be cleared	1,00,000.00	
31.03.2022	Bank charges not taken in day book	29.50	
06.08.2021	Amount deposited but not found in bank statement	5,752.00	<b>1,05,781.50</b>
	<b>Balance as per Bank Statement/Day book .....</b>		<b>1,189.50</b>



**AMOD NAGARPALIKA F.Y. 2021 - 22**

**Significant Accounting Policies And Notes To Accounts**

Reconciliation Statement for the F.Y. 2021-22 BOI - 14544			
Date	Particular	Amount	Amount
	Balance as per Tally		6,085.00
	Balance as per Bank Statement/Day book .....		6,085.00

Note : Balance as per Double Entry Accounting System – Tally software and day book having difference of Rs. 36655/- (Rs. 42740 – Rs. 6085) since salary paid in the month of June but bank balance has not been reduced in day book.

Reconciliation Statement for the F.Y. 2021-22 BOB - 5498			
Date	Particular	Amount	Amount
	Balance as per Tally		7,68,931.05
	<b>Less:</b>		
01.11.2021	Amount paid as per bank but not found in day book	22,240.00	
31.03.2022	Bank Charges not taken in day book	20.05	
31.03.2021	Old difference could not be cleared	452.00	22,712.05
	Balance as per Bank Statement/Day book .....		7,46,219.00

Reconciliation Statement for the F.Y. 2021-22 BOI - 8639			
Date	Particular	Amount	Amount
	Balance as per Tally		-13,095.88
	<b>Add :</b>		
31.03.2022	Cheque issued but present for clearing after 31.03.2022	3,20,991.00	
07.02.2022	Interest not booked in day book	2,236.00	
07.10.2021	Amount deposit in bank but not found in day book	83,241.00	
05.03.2022	Amount deposit in bank but not found in day book	11,888.00	
31.03.2020	Old difference could not be cleared	90,371.18	5,08,727.18
	<b>Less :</b>		
31.03.2022	Bank Charges not booked in day book	826.00	
	Balance as per Bank Statement/Day book .....		4,94,805.30

Reconciliation Statement for the F.Y. 2021-22 Nagrik Bank - 3955			
Date	Particular	Amount	Amount
	Balance as per Tally		-3,571.12
	<b>Add:</b>		
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	8,820.00	65,120.00
	<b>Less :</b>		
23.09.2020	Amount debited in day book but not found in bank		1,000.00
	Balance as per Bank Statement/Day book .....		60,548.88



**AMOD NAGARPALIKA F.Y. 2021 - 22**

**Significant Accounting Policies And Notes To Accounts**

<b>Reconciliation Statement for the F.Y. 2021-22 SBI - 6510</b>			
<b>Date</b>	<b>Particular</b>	<b>Amount</b>	<b>Amount</b>
	<b>Balance as per Tally</b>		<b>1,09,78,864.50</b>
	<b>Add:</b>		
06.02.2021	Credited by Bank but not taken in Day Book	1,08,499.00	
14.06.2021	Cheque issued but not present for payment till 31.03.2021 (7000+7000)	14,000.00	
31.03.2020	Difference could not be cleared	11,975.50	<b>1,34,474.50</b>
	<b>Less :</b>		
30.01.2021	Debited in day book but not found in bank	70,626.00	
11.05.2021	Amount deposited –contra but return Ch. No. 134799	1,80,000.00	
07.10.2021	Amount deposited but not found in statement	16,000.00	
07.10.2021	Payment found through bank but not found in day book 129208	83,241.00	
09.04.2021	Payment found through bank but not found in day book	1,350.00	
12.04.2021	Payment found through bank but not found in day book	3,000.00	
31.03.2022	Bank Charges not taken in day book (177+265.50)	442.50	<b>3,54,659.50</b>
	<b>Balance as per Bank Statement/Day book .....</b>		<b>1,07,58,679.50</b>

<b>Reconciliation Statement for the F.Y. 2021-22 SBI - 0055</b>			
<b>Date</b>	<b>Particular</b>	<b>Amount</b>	<b>Amount</b>
	<b>Balance as per Tally</b>		<b>5,38,854.69</b>
	<b>Add:</b>		
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) (3509+8850)	12,359.00	
31.03.2021	Old difference could not be cleared		
31.03.2022	Bank Interest not taken in day book (2433+1824)	4,257.00	
31.03.2022	Different cheque issued but not present or present after 31.03.22 for payment (as per Bank reconciliation ) (1200+7000+52000+194644+77500+1000)	3,33,344.00	<b>4,25,319.00</b>
	<b>Less :</b>		
14-07-2021	Amount paid by Ch. No. 355236 but not found in day book	8,612.00	
03.03.2022	Amount paid by Ch. No. 609634 but not found in day book	8,778.00	
31.03.2022	Bank Charges not booked in day book	9,410.50	



**AMOD NAGARPALIKA F.Y. 2021 - 22**

**Significant Accounting Policies And Notes To Accounts**

31.03.2022	Different amount deposited as per daybook but not found in bank statement (as per reconciliation statement)	1,38,565.00	
31.03.2022	Old difference could not be cleared	1,20,952.75	<b>2,86,318.25</b>
	Balance as per Bank Statement/Day book .....		<b>6,77,855.44</b>

<b>Reconciliation Statement for the F.Y. 2021-22 ICICI - 7904</b>			
<b>Date</b>	<b>Particular</b>	<b>Amount</b>	<b>Amount</b>
	Balance as per Tally		<b>3,79,965.00</b>
	<u>Add:</u>		
	<u>Less:</u>		
31.03.2021	Old difference could not be cleared	90.00	90.00
	Balance as per Bank Statement .....		<b>3,79,875.00</b>

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

  
CA. Haresh Kapadiya  
Partner



For, Amod Nagarpalika

  
Accountant  
Kanubhai Parmar

Chief Officer  
Prachi Doshi

Date : 10.05.2023  
Place : Surat

Date : 10.05.2023  
Place : Amod

**Functions wise Summary  
Statement of Income & Expenditure for the year ended 31-03-2022**

Function Code	Function Description	Revenue Income							Revenue Expenditure							Net Surplus / Deficit (7-8)	
		Tax Income	Assigned Revenue & Revenue Grant	Rental Income From Munt. Property	Fees & User Charges	Interest Income	Other Income	Total	Ents. Exp.	Adm. Exp.	O & M	Loan Interest	Depre.	Prog. Specific Exp.	Misc. Exp.		Total
		118	120 + 160	130	140	170 + 171	(150+180)		218	220	230	240	272	250	(260+270+271+280)		
		1	2	3	4	5	6	7(1 to 6)	1	2	3	4	5	6	7		8(1 to 7)
00	General Administration	-	34,21,950	-	6,02,499	79,169	73,528	41,80,346	34,55,853	7,86,637	46,587	16,026	4,95,797	1,40,574	-	49,61,484	-7,81,138
10	Planning and Regulation	-	-	-	1,12,689	-	-	1,12,689	2,28,486	2,58,386	6,700	-	11,52,541	-	-	16,26,133	-15,13,474
20	Public Works	4,81,464	-	-	-	-	-	4,81,464	1,58,218	-	5,46,477	-	95,34,349	-	17,480	1,02,54,524	-87,73,060
30	Health	-	-	-	50	-	-	50	-	8,968	21,900	-	-	-	3,75,524	4,06,492	-4,36,442
40	Sanitation and Solid Waste Management	7,82,574	-	-	-	-	-	7,82,574	67,50,857	47,350	17,23,834	-	-	-	11,582	85,34,403	-77,51,829
50	Dist. Amenities	32,25,998	-	5,33,788	2,77,580	-	-	40,37,366	10,02,190	3,600	50,66,952	-	86,70,124	52,607	3,17,383	1,51,71,868	-1,11,34,502
60	Urban Forestry	-	-	-	-	-	-	-	11,274	-	23,300	-	-	-	-	78,574	-78,574
70	Urban Poverty Alleviation and Social Welfare	-	-	-	-	-	-	-	5,233	-	-	-	-	-	-	3,229	-3,229
80	Other Services	-	21,753	-	-	-	-	21,753	-	-	-	21,753	-	-	-	21,753	-
90	Revenues	68,56,446	33,41,239	-	-	8,813	-	1,02,46,504	-	15,550	3,000	7,814	-	-	52,525	79,889	1,21,68,615
	<b>Total</b>	<b>2,13,36,482</b>	<b>67,84,944</b>	<b>5,33,788</b>	<b>10,05,368</b>	<b>88,182</b>	<b>73,528</b>	<b>1,98,84,296</b>	<b>1,76,13,801</b>	<b>11,00,481</b>	<b>74,38,444</b>	<b>95,385</b>	<b>1,96,32,813</b>	<b>2,33,130</b>	<b>6,15,903</b>	<b>2,13,96,744</b>	<b>-1,15,76,448</b>



**General Administration**  
**Statement of Income & Expenditure for the year ended 31-03-2022**

Function Code	Function Description	Revenue Income						Revenue Expenditure						Net Surplus / (Deficit) '000			
		Tax Income	Assigned Revenue & Revenue Grant	Rental Income From Shant. Property	Fees & User Charges	Interest Income	Other Income	Total	Equip. Exp.	Admin. Exp.	O & M	Loan Interest	Deprn.		Prog. Specific Exp.	Minor. Exp.	Total
		110	120 + 190	130	140	170 + 171	(150+180)		210	220	230	240	271		274	(280+275-271+280)	
		1	2	3	4	5	6	(7) to (6)	1	2	3	4	5		6	7	(8) to (7)
01	Municipal General Body, All	-	94,21,950	-	-	79,999	96,928	95,66,247	2,64,278	3,21,540	1,900	14,528	98,890	-	-	4,71,694	90,95,613
02	Administration	-	-	-	2,72,086	-	6,500	2,78,646	81,91,575	3,96,714	41,107	-	4,24,907	60,114	-	41,25,397	90,95,613
03	Finance, Accounts, Audit	-	-	-	-	-	-	-	-	2,68,383	3,500	-	-	-	-	2,71,883	-2,71,883
04	Election	-	-	-	-	-	-	-	-	-	-	-	71,460	-	-	71,460	-71,460
05	Record Room	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
06	Entire	-	-	-	3,33,413	-	-	3,33,413	-	-	-	-	-	-	-	-	3,33,413
07	Stores & Purchase	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
08	Workshop	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09	Census	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>		94,21,950	-	3,05,499	79,999	71,328	42,80,346	94,51,853	7,90,817	44,387	18,028	4,91,797	1,40,134	-	96,22,669	-2,02,323

Page 55 of 196



**Planning and Regulation**  
**Statement of Income & Expenditure for the year ended 31-03-2022**

Function Code	Function Description	Revenue Income						Revenue Expenditure							Net Surplus / (Deficit) ('000)		
		Tax Income	Assigned Revenue & Revenue Grant	Rental Income From Muni. Property	Fees & User Charges	Interest Income	Other Income	Total	Estab. Exp.	Admin. Exp.	O & M	Loan Interest	Deprec.	Prog. Specific Exp.		Minor. Exp.	Total
		1	2	3	4	5	6	7(1 to 6)	1	2	3	4	5	6		7	8(1 to 7)
11	City and Town Planning	-	-	-	-	-	-	-	-	92,600	-	-	-	-	-	92,600	92,600
12	Building Regulation	-	-	-	1,32,639	-	-	1,32,639	1,38,486	1,45,736	6,700	-	11,32,541	-	-	13,23,463	14,16,824
13	Economic Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Encroachment Removal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Trade License / Regulations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	-	-	-	1,32,639	-	-	1,32,639	1,38,486	1,45,736	6,700	-	11,32,541	-	-	13,23,463	14,16,824



**Public Works**  
**Statement of Income & Expenditure for the year ended 31-03-2022**

Function Code	Function Description	Revenue Income							Revenue Expenditure							Net Surplus / (Deficit) (1-8)	
		Tax Income	Assigned Revenue & Revenue Grant	Rental Income from Mand. Property	Fees & User Charges	Interest Income	Other Income	Total	Estab. Exp.	Admin. Exp.	O & M	Loan Interest	Depre.	Prog. Specific Exp.	Misc. Exp.		Total
		110	120 + 180	130	140	170 + 171	(150-180)		210	220	230	340	272	290	(280+270+271+280)		
		1	2	3	4	5	6	7(1 to 6)	1	2	3	4	5	6	7		8(1 to 7)
21	Roads and Pavement	-	-	-	-	-	-	-	-	-	28,800	-	94,48,523	-	-	94,77,323	-94,77,323
22	Bridges and Fly overs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Subways & Causeways	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Street Lighting	4,81,464	-	-	-	-	4,81,464	1,58,218	-	5,12,477	-	85,426	-	17,480	7,73,601	-8,82,137	
25	Storm water Drains	-	-	-	-	-	-	-	-	-	5,200	-	-	-	5,200	-5,200	
26	Traffic Signal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Guard Houses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>4,81,464</b>					<b>4,81,464</b>	<b>1,58,218</b>		<b>5,46,477</b>		<b>95,34,349</b>		<b>17,480</b>	<b>1,02,58,218</b>	<b>-97,11,741</b>	



**Health**  
**Statement of Income & Expenditure for the year ended 31-03-2022**

Function Code	Function Description	Revenue Income						Revenue Expenditure							Net Surplus / (Deficit) ('000)								
		Tax Income	Assigned Revenue & Non-tax Grants	Revenue Income from Movable Property	Fees & User Charges	Interest Income	Other Income	Total	Ents. Exp.	Admin. Exp.	D & M	Capital Expend.	Deprn.	Prog. Grants Recd.		Other Recd.	Total						
		1	2	3	4	5	6	7(1 to 6)	1	2	3	4	5	6		7	8(1 to 7)						
01	Public Health Immunization, Polio	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
02	Epidemic / Prevention Control & Vector Control	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
03	Family Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04	Primary Health Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05	Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
06	Burial and Cremations	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	5,000	5,000
07	Other Services	-	-	-	50	-	50	50	-	5,000	12,000	-	-	-	-	-	-	-	-	-	-	17,000	17,050
08	Prevention of Food Adulteration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09	Ambulance / Hospital Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>				50		50	50	5,000	17,000												17,050	17,050



0011 31 03 2022

**Sanitation and Solid Waste Management**  
**Statement of Income & Expenditure for the year ended 31-03-2022**

Function Code	Function Description	Revenue Income						Revenue Expenditure							Net Surplus / (Deficit) (7-6)		
		Tax Income	Assigned Revenue & Revenue Grant	Rental Income from Mund. Property	Fees & User Charges	Interest Income	Other Income	Total	Estab. Exp.	Adm. Exp.	O & M	Loan Interest	Depr.	Prog. Specific Exp.		Misc. Exp.	Total
		110	120 + 160	130	140	170 + 171	(150+180)		210	220	230	240	271	250		(260+270+271+280)	
		1	2	3	4	5	6	7(1 to 6)	1	2	3	4	5	6		7	8(1 to 7)
41	Solid Waste Management	7,92,574	-	-	-	-	-	7,92,574	66,90,657	47,350	17,23,814	-	-	-	32,542	84,94,463	-77,01,889
42	Public Convenience	-	-	-	-	-	-	-	60,000	-	-	-	-	-	-	60,000	-60,000
43	Veterinary Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Cattle Pounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Slaughter Houses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>7,92,574</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,92,574</b>	<b>67,50,657</b>	<b>47,350</b>	<b>17,23,814</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,542</b>	<b>85,54,463</b>	<b>-77,61,889</b>



**Civic Amenities**  
**Statement of Income & Expenditure for the year ended 31-03-2022**

Function Code	Function Description	Revenue Income						Revenue Expenditure							Net Surplus / (Deficit) (7-6)		
		Tax Income	Assigned Grants & Revenue Grant	Rental Income From Muni. Property	Fees & User Charges	Interest Income	Other Income	Total	Gr. Exp.	Admn. Exp.	O & M	Loan Interest	Deprec.	Prog. Specific Exp.		Other Exp.	Total
		110	120 + 140	130	140	170 + 171	(150 + 180)		210	220	230	240	272	290		(280 + 270 + 271 + 280)	
	1	2	3	4	5	6	7(1 to 6)	1	2	3	4	5	6	7	8(1 to 7)		
51	Water Supply	21,21,248	-	-	80,400	-	-	22,01,648	7,41,479	-	45,87,657	-	41,72,258	-	1,11,703	96,13,047	-34,11,399
52	Sewerage	11,04,750	-	-	1,78,000	-	-	12,82,750	2,40,711	3,600	1,45,255	-	38,71,751	-	2,25,689	47,11,986	-34,29,236
53	Fire Services	-	-	-	18,780	-	-	18,780	-	-	86,250	-	-	-	-	95,030	-47,470
54	Arts & Culture	-	-	-	-	-	-	-	-	-	-	-	-	92,807	-	92,807	-42,807
55	Community / Marriage Centers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Amusement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Museums	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Municipal Markets	-	-	5,33,788	-	-	-	5,33,788	-	-	47,790	-	6,32,167	-	-	6,40,957	-1,07,169
	<b>Total</b>	<b>32,26,000</b>		<b>5,33,788</b>	<b>1,77,180</b>			<b>40,34,968</b>	<b>10,22,190</b>	<b>3,600</b>	<b>56,86,702</b>		<b>48,76,116</b>		<b>1,64,543</b>	<b>1,17,71,368</b>	<b>-1,15,76,400</b>



**Urban Forestry**  
Statement of Income & Expenditure for the year ended 31-03-2022

Function Code	Function Description	Revenue Income						Revenue Expenditure							Net Surplus / (Deficit) (7-8)		
		Tax Income	Assigned Revenue & Revenue Grant	Rental Income From Mund. Property	Fees & User Charges	Interest Income	Other Income	Total	Estab. Exp.	Admn. Exp.	O & M	Loan Interest	Depen.	Prog. Specific Exp.		Minor. Exp.	Total
		110	120 + 160	130	140	170 + 171	(150-180)		210	220	230	240	272	250		(260-270 + 271-280)	
		1	2	3	4	5	6	7(1 to 6)	1	2	3	4	5	6		7	8(1 to 7)
61	Parks, Gardens	-	-	-	-	-	-	53,274	-	-	4,800	-	-	-	-	58,074	-58,074
62	Play Grounds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Lakes and Ponds	-	-	-	-	-	-	-	-	-	18,500	-	-	-	-	18,500	-18,500
64	Urban Forestry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Environment Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Zoo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>								53,274		23,300					76,574	-76,574



**Urban Poverty Alleviation & Social Welfare**  
**Statement of Income & Expenditure for the year ended 31-03-2022**

Function Code	Function Description	Revenue Income						Revenue Expenditure								Net Surplus / (Deficit) (7-6)	
		Tax Income	Assigned Revenue & Revenue Grant	Rental Income From Mand. Property	Fees & User Charges	Interest Income	Other Income	Total	Ests. Exp.	Adm. Exp.	O & M	Loan Interest	Depr.	Prog. Specific Exp.	Misc. Exp.		Total
		130	120 + 160	130	140	170 + 171	(150 + 180)		210	220	230	240	272	290	260 + 270 + 273 + 280		
		1	2	3	4	5	6	7(1 to 6)	1	2	3	4	5	6	7		8(1 to 7)
71	Welfare of Women	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Welfare of Children	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Welfare of Aged	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Welfare of Handicapped	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Welfare of SC/ST/OBC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Slum Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Urban Poverty Alleviation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Others	-	-	-	-	-	-	-	5,323	-	-	-	-	-	-	-	5,323
	<b>Total</b>								5,323								5,323



**Other Services**  
**Statement of Income & Expenditure for the year ended 31-03-2022**

Function Code	Function Description	Revenue Income						Revenue Expenditure							Net Surplus / (Deficit) (7-6)		
		Tax Income	Assigned Revenue & Revenue Grant	Rental Income from Mhurd. Property	Fees & User Charges	Interest Income	Other Income	Total	Entz. Exp.	Admin. Exp.	O & M	Loan Interest	Deprn.	Prog. Specific Exp.		Minor. Exp.	Total
		128	129 + 180	130	140	170 + 171	(150+180)		110	120	130	140	172	150		(180+170-171-180)	
		3	2	3	4	5	6	7(1 to 6)	1	2	3	4	5	6		7	8(1 to 7)
81	Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
82	Education	-	21,755	-	-	-	21,755	-	-	-	21,755	-	-	-	-	21,755	
83	Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
84	Facility for pilgrims	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total</b>	-	21,755	-	-	-	21,755	-	-	-	21,755	-	-	-	-	21,755	



**Revenues**  
**Statement of Income & Expenditure for the year ended 31-03-2022**

Function Code	Function Description	Revenue Income						Revenue Expenditure							Net Surplus / (Deficit) (7-4)		
		Tax Income	Assigned Revenue & Revenue Grant	Rental Income From Municipal Property	Fees & User Charges	Interest Income	Other Income	Total	Ests. Exp.	Admin. Exp.	O & M	Loan Interest	Deprn.	Prog. Specific Exp.		Misc. Exp.	Total
		110	120 + 160	130	140	170 + 171	(150+180)		210	220	230	240	272	250		(250+270-275-280)	
		1	2	3	4	5	6	7(1 to 6)	1	2	3	4	5	6		7	8(1 to 7)
91	Property Taxes	61,79,613	-	-	-	8,819	-	61,88,432	-	15,550	3,000	7,814	-	-	52,525	76,899	61,88,432
92	Octroi / Entry Cess	-	33,41,239	-	-	-	-	33,41,239	-	-	-	-	-	-	-	-	33,41,239
93	Advertisement Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	Professional Tax	7,18,813	-	-	-	-	-	7,18,813	-	-	-	-	-	-	-	-	7,18,813
95	Tax on Animals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	Tax on Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	Toll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>68,98,446</b>	<b>33,41,239</b>	<b>-</b>	<b>-</b>	<b>8,819</b>	<b>-</b>	<b>1,07,48,504</b>	<b>-</b>	<b>15,550</b>	<b>3,000</b>	<b>7,814</b>	<b>-</b>	<b>-</b>	<b>52,525</b>	<b>76,899</b>	<b>1,07,48,504</b>



**AMOD NAGARPALIKA 2021-22****Cash Flow Summary**

1-Apr-21 to 31-Mar-22

<b>Inflow</b>	<b>1-Apr-21 to 31-Mar-22</b>	<b>Outflow</b>	<b>1-Apr-21 to 31-Mar-22</b>
Assigned Revenues & Compensations (120)	33,41,239.00	Grant Control Account (999)	78,08,888.00
Deposits Received (340)	4,74,036.00	Administrative Expenses (220)	11,00,376.00
Fees & User Charges (140)	10,05,368.00	Deposits Received (340)	2,23,297.00
Grants, Contribution for specific purposes (320)	2,30,44,001.00	Establishment Expenses (210)	11,74,913.00
Interest Earned (171)	79,369.00	Fixed Assets (410)	35,500.00
Loans, Advances and Deposits (460)	5,000.00	Grants, Contribution for specific purposes (320)	56,94,343.00
Other Income (180)	6,600.00	Interest & Finance Charges (240)	23,840.23
Other Liabilities (350)	10,49,189.00	Loans, Advances and Deposits (460)	4,35,000.00
Rental Income from Municipal Properties (130)	5,33,788.00	Operations & Maintenance (230)	14,98,191.00
Revenue Grants, Contribution and Subsidies (160)	14,97,167.00	Other Liabilities (350)	1,09,51,819.00
Sale & Hire Charges (150)	66,928.00	Program Expenses (250)	2,33,181.00
Sundry Debtors (Receivables) (431)	89,28,572.00	Provisions (360)	5,50,000.00
Tax Revenue (110)	7,18,813.00	Revenue Grants, Contribution and Subsidies (260)	2,62,791.00
<b>Total</b>	<b>4,07,50,070.00</b>	<b>Total</b>	<b>2,99,92,138.23</b>



# AMOD NAGARPALIKA 2021-22

## Cash Flow Summary

1-Apr-21 to 31-Mar-22

Inflow	1-Apr-21 to 31-Mar-22	Outflow	1-Apr-21 to 31-Mar-22
<b>Assigned Revenues &amp; Compensations (120)</b>	<b>33,41,239.00</b>	<b>Grant Control Account (999)</b>	<b>78,08,888.00</b>
Compensation in lieu of Taxes / duties (12020)	33,41,239.00	Central Government (99910)	29,18,308.00
		State Government (99920)	48,90,580.00
<b>Deposits Received (340)</b>	<b>4,74,036.00</b>	<b>Administrative Expenses (220)</b>	<b>11,00,375.00</b>
Deposits Revenues (34020)	2,44,100.00	Advertisement and Publicity (22060)	1,74,852.00
From Contractors / Suppliers (34010)	2,29,936.00	Books & Periodicals (22020)	700.00
		Communication Expenses (22012)	21,900.00
<b>Fees &amp; User Charges (140)</b>	<b>10,05,368.00</b>	Legal Expenses (22051)	500.00
Development Charges (14014)	1,22,639.00	Office Maintenance (22011)	40,320.00
Fees for Certificate or Extract (14013)	44,952.00	Others (22080)	1,94,706.00
Fees for Grant of Permit (14012)	3,33,413.00	Printing and Stationery (22021)	98,355.00
Other Fees (14040)	2,07,700.00	Professional and other Fees (22052)	5,45,202.00
Service / Administrative Charges (14070)	2,27,184.00	Rent, Rates and Taxes (22010)	23,840.00
User Charges (14050)	69,480.00		
<b>Grants, Contribution for specific purposes (320)</b>	<b>2,30,44,001.00</b>	<b>Deposits Received (340)</b>	<b>2,23,297.00</b>
Central Government (32010)	86,20,090.00	Deposits Revenues (34020)	1,50,000.00
State Government (32020)	1,44,23,911.00	From Contractors / Suppliers (34010)	73,297.00
<b>Interest Earned (171)</b>	<b>79,369.00</b>	<b>Establishment Expenses (210)</b>	<b>11,74,913.00</b>
Interest from Bank Accounts (17110)	79,369.00	Salaries, Wages and Bonus (21010)	2,64,278.00
		Other Terminal & Retirement Benefits (21040)	9,10,635.00
<b>Loans, Advances and Deposits (460)</b>	<b>5,000.00</b>	<b>Fixed Assets (410)</b>	<b>35,500.00</b>
Loans and advances to employees (46010)	5,000.00	Furniture, Fixtures, Fittings and Electrical Appliances (41070)	35,500.00
<b>Other Income (180)</b>	<b>6,600.00</b>	<b>Grants, Contribution for specific purposes (320)</b>	<b>56,94,343.00</b>
Miscellaneous Income (18080)	6,600.00	Central Government (32010)	45,21,822.00
		State Government (32020)	11,72,521.00
<b>Other Liabilities (350)</b>	<b>10,49,189.00</b>	<b>Interest &amp; Finance Charges (240)</b>	<b>23,840.23</b>
Government Dues payable (35030)	8,04,760.00	Bank Charges (24070)	16,026.23
Recoveries payable (35020)	2,44,429.00	Other Finance Expenses (24080)	7,814.00
<b>Rental Income from Municipal Properties (130)</b>	<b>5,33,788.00</b>	<b>Loans, Advances and Deposits (460)</b>	<b>4,35,000.00</b>
Other rents (13080)	1,08,500.00	Loans and advances to employees (46010)	4,35,000.00
Rent from Civic Amenities (13010)	4,25,288.00		
<b>Revenue Grants, Contribution and Subsidies (160)</b>	<b>14,97,167.00</b>	<b>Operations &amp; Maintenance (230)</b>	<b>14,98,191.00</b>
Revenue Grant (16010)	14,97,167.00	Consumption of Stores (23030)	45,701.00
		Other operating & maintenance expenses (23080)	9,600.00
<b>Sale &amp; Hire Charges (150)</b>	<b>66,928.00</b>	Power & Fuel (23010)	4,67,816.00
Sale of Forms & Publications (15011)	66,928.00	Repairs & maintenance Civic Amenities (23051)	54,090.00
		Repairs & Maintenance Infrastructure Assets (23050)	1,11,385.00
<b>Sundry Debtors (Receivables) (431)</b>	<b>89,28,572.00</b>	Repairs & maintenance Others (23059)	67,297.00
Receivables control accounts (43180)	89,28,572.00	Repairs & maintenance Vehicles (23053)	7,42,302.00
<b>Tax Revenue (110)</b>	<b>7,18,813.00</b>	<b>Other Liabilities (350)</b>	<b>1,09,51,819.00</b>
Professional Tax (11010)	7,18,813.00	Employee liabilities (35011)	85,38,164.00
		Government Dues payable (35030)	6,36,250.00
		Recoveries payable (35020)	17,77,405.00
		<b>Program Expenses (250)</b>	<b>2,33,181.00</b>
		Election Expenses (25010)	71,460.00
		Own Program (25020)	1,61,721.00
<b>Carried Over</b>	<b>4,07,60,070.00</b>	<b>Carried Over</b>	<b>2,91,79,347.23</b>



**AMOD NAGARPALIKA 2021-22**

Cash Flow Summary : 1-Apr-21 to 31-Mar-22

Inflow	1-Apr-21 to 31-Mar-22	Outflow	1-Apr-21 to 31-Mar-22
Brought Forward	4,07,60,070.00	Brought Forward	2,91,79,347.23
		Provisions (360)	5,50,000.00
		Provisions for Expenses (36010)	<u>5,50,000.00</u>
		Revenue Grants, Contribution and Subsidies (260)	2,62,791.00
		Grants (26010)	<u>2,62,791.00</u>
<b>Total</b>	<b>4,07,60,070.00</b>	<b>Total</b>	<b>2,99,92,138.23</b>



**AMOD NAGARPALIKA 2021-22****Cash Flow**  
Monthly Summary  
1-Apr-21 to 31-Mar-22

Page 1

Particulars	Cash Movement		Nett Flow
	Inflow	Outflow	
April	8,19,271.00	27,74,478.00	(-)19,55,207.00
May	17,08,142.00	20,26,407.00	(-)3,18,265.00
June	16,02,340.00	21,13,245.00	(-)5,10,905.00
July	23,95,781.00	35,58,025.00	(-)11,62,244.00
August	34,28,293.00	27,14,556.00	7,13,737.00
September	10,27,211.00	13,73,930.00	(-)3,46,719.00
October	65,06,887.00	50,26,197.00	14,80,690.00
November	86,34,843.00	71,189.00	85,63,654.00
December	4,47,267.00	6,67,578.00	(-)2,20,311.00
January	58,93,627.00	53,97,001.00	4,96,626.00
February	33,98,937.00	22,99,786.00	10,99,151.00
March	48,87,471.00	19,69,746.23	29,17,724.77
<b>Grand Total</b>	<b>4,07,50,070.00</b>	<b>2,99,92,138.23</b>	<b>1,07,57,931.77</b>

