

**ANJAR NAGARPALIKA**  
**INCOME & EXPENDITURE ACCOUNT**  
 For The Year Ended On March 31, 2022

Sr. No.	Major Head Description	Major Code	Schedule	2022 AMOUNT RS.	2021 AMOUNT RS.
<b>I INCOME</b>					
1	Tax Revenue				
2	Assigned Revenues and compensations	110	A	6,20,01,906.00	6,30,99,588.00
3	Rental income from municipal properties	120	B	3,30,08,088.00	3,30,08,088.00
4	Fees and User charges	130	C	66,33,678.00	72,34,053.00
5	Sale and Hire Charges	140	D	50,49,363.00	51,42,988.00
6	Revenue Grants, Contribution and Subsidies	150	E	1,92,225.00	8,64,207.00
7	Income from Investments	160	F	3,94,21,937.00	5,56,18,670.00
8	Interest Earned	170	G	4,53,105.00	5,69,558.00
9	Other Income	171	H	95,06,265.60	69,95,998.00
		180	I	5,60,541.25	3,73,95,848.03
<b>TOTAL (A)</b>				<b>15,48,27,108.85</b>	<b>20,99,28,998.03</b>
<b>II EXPENDITURE</b>					
1	Establishment Expenses	210	J	9,25,75,041.00	8,76,10,646.00
2	Administrative Expenses	220	K	51,55,546.00	39,31,735.00
3	Operations & Maintenance	230	L	12,87,12,156.00	9,95,09,588.00
4	Interest & Finance charges	240	M	41,76,956.90	32,68,579.10
5	Programme Expenses	250	N	23,47,489.00	11,71,192.00
6	Revenue Grant, Contribution & Subsidies to Others	260	O	9,51,476.00	23,31,751.00
7	Provisions and write off	270	P	3,42,388.50	6,42,248.00
8	Misc. Exp. Various types of Losses & Refunds	271	Q		
9	Depreciation	272	R	4,55,85,041.46	4,23,08,079.70
<b>TOTAL (B)</b>				<b>27,98,46,094.86</b>	<b>24,07,73,818.80</b>
<b>Gross Surplus (Deficit) of Income over Expenditure (A) - (B)</b>				<b>(12,30,18,986.01)</b>	<b>(3,08,44,820.77)</b>
	Transfer to Reserves	290	S(a)		
				<b>(12,30,18,986.01)</b>	<b>(3,08,44,820.77)</b>
	Less: Prior Period Expenses	280	S(b)		
	<b>Net Surplus(Deficit)</b>			<b>(12,30,18,986.01)</b>	<b>(3,08,44,820.77)</b>
	Notes to Accounts		U		

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

**PANKAJ K SHAH ASSOCIATES**  
Chartered Accountants

*Pankaj K Shah*

Lead Manager

PANKAJ K SHAH

Partner

Firm Regt. No. - 107352W

Mem. No. - 034603

UDIN : 22034603AYHHAD7687

Date : 30.08.2022

Place : Ahmedabad





President                      Chief Officer                      Accountant  
**મમુજી**                              **ચીફ ઓફીસર**                      **એકાઉન્ટન્ટ**  
**અંજાર નગરપાલિકા**                      **અંજાર નગરપાલિકા**                      **અંજાર નગરપાલિકા**



## ANJAR NAGARPALIKA

SCHEDULES FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT  
For The Year Ended On March 31, 2022

Sr. No.	Minor Head Description	Minor Code	Grouping	2022 Amount Rs.	2021 Amount Rs.
<b>SCHEDULE : A : Tax Revenue - 110</b>					
1	Property Tax	11001	1	2,80,53,437.00	2,71,00,000.00
2	Water Tax	11002	2	1,10,75,970.00	1,33,99,198.00
3	Sewerage Tax	11003	3	28,85,760.00	29,34,365.00
4	Conservancy Tax	11004	4	72,74,258.00	71,50,000.00
5	Lighting Tax	11005	5	54,55,876.00	54,00,000.00
6	Education Tax	11006			
7	Vehicle Tax	11007			
8	Tax on Animals	11008			
9	Electricity	11009			
10	Professional Tax	11010	6	72,56,605.00	71,16,025.00
11	Advertisement Tax	11011			
12	Pilgrimage Tax	11012			
13	Octroi & Toll	11051			
14	Cess	11052			
15	Other Taxes	11080			
16	Tax Remission & Refund	11090			
	<b>TOTAL</b>			<b>6,20,01,906.00</b>	<b>6,30,99,588.00</b>
<b>SCHEDULE :B : Assigned Revenues &amp; Compensations - 120</b>					
1	Taxes and Duties Collected By Others	12010			
2	Compensations in-lieu of Taxes/Duties	12020	7	3,30,08,088.00	3,30,08,088.00
3	Compensations in-lieu of concession	12030			
	<b>TOTAL</b>			<b>3,30,08,088.00</b>	<b>3,30,08,088.00</b>
<b>SCHEDULE :C: Rental Income from Municipal Properties - 130</b>					
1	Rent from Civic Amenities	13010	8	62,90,058.00	58,93,430.00
2	Rent from Office Buildings	13020	9	45,525.00	6,258.00
3	Rent from Guest Houses	13030			
4	Rent from Lease of Land	13040	10	2,98,095.00	1,82,365.00
5	Other Rent	13080	11	-	11,52,000.00
6	Rent, Remissions and refunds	13090			
	<b>TOTAL</b>			<b>66,33,678.00</b>	<b>72,34,053.00</b>
<b>SCHEDULE :D: Fees and User Charges - 140</b>					
1	Empanelment & Registration Charges	14010			
2	Licensing fees	14011	12	8,802.00	16,760.00
3	Fees for grant of Permit/Permission	14012	13	16,36,564.00	21,31,149.00
4	Fees for certificates / Extract of Records	14013	14	2,32,757.00	1,71,076.00
5	Development charges	14014			
6	Regularization fees	14015	15	1,43,930.00	2,22,788.00
7	Penalties & Fines	14020	16	65,522.00	3,20,500.00
8	Other fees	14040	17	14,25,345.00	10,67,886.00
9	User Charges	14050	18	14,91,158.00	11,49,679.00
10	Entry Fees	14060			
11	Service / Administrative Charges	14070	19	45,285.00	63,150.00
12	Other Charges	14080			
13	Fees Remission & Refund	14090			
	<b>TOTAL</b>			<b>50,49,363.00</b>	<b>51,42,988.00</b>



*(Signature)*  
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## ANJAR NAGARPALIKA

SCHEDULES FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT  
For The Year Ended On March 31, 2022

Sr. No.	Minor Head Description	Minor Code	Grouping	2022 Amount Rs.	2021 Amount Rs.
<b>SCHEDULE :E: Sale and Hire Charges-150</b>					
1	Sale of Products	15010			
2	Sale of Forms and Publications	15011	20	1,16,590.00	5,08,277.00
3	Sale of Stores & Scrap	15012	21	-	2,79,000.00
4	Sale of Others	15030	22	75,635.00	76,930.00
5	Hire Charges for Vehicles	15040			
6	Hire Charges for Equipments	15041			
	<b>TOTAL</b>			<b>1,92,225.00</b>	<b>8,64,207.00</b>
<b>SCHEDULE :F: Rev.Grant,Contri.&amp;Subsidies -160</b>					
1	Revenue Grants	16010	23	3,81,17,725.00	5,56,18,670.00
2	Reimbursement of Expenses	16020			
3	Contribution towards Schemes	16030	24	13,04,212.00	-
	<b>TOTAL</b>			<b>3,94,21,937.00</b>	<b>5,56,18,670.00</b>
<b>SCHEDULE :G: Income from Investments -170</b>					
1	Interest	17010	25	4,53,105.00	5,69,558.00
2	Dividend	17020			
3	Income from Projects taken up on Comm. Basis	17030			
4	Profit on sale of investments	17040			
5	Others	17080			
	<b>TOTAL</b>			<b>4,53,105.00</b>	<b>5,69,558.00</b>
<b>SCHEDULE :H:Interest Earned-171</b>					
1	Interest from Bank Accounts	17110	26	48,68,589.00	35,85,404.00
2	Interest on loan / Advances to Employees	17120			
3	Interest on loan / Advances to Others	17130			
4	Other interest	17180	27	46,37,676.60	34,10,594.00
	<b>TOTAL</b>			<b>95,06,265.60</b>	<b>69,95,998.00</b>
<b>SCHEDULE :I: Other Income-180</b>					
1	Deposits forfeited	18010			
2	lapsed deposits	18011			
3	Insurance Claims Recovery	18020	28	-	74,840.00
4	Profit on Disposal of Fixed Assets	18030			
5	Recovery from Employees	18040	29	3,800.00	3,600.00
6	Unclaimed Refunds/liabilities	18050	30	67,299.00	1,82,680.00
7	Excess Provisions written back	18060	31	4,54,181.25	3,18,340.00
8	Miscellaneous Income	18080	32	35,261.00	3,68,16,388.00
	<b>TOTAL</b>			<b>5,60,541.25</b>	<b>3,73,95,848.00</b>
<b>SCHEDULE :J: Establishment Expenses -210</b>					
1	Salaries, Wages & Bonus	21010	33	7,68,08,047.00	7,27,83,679.00
2	Benefits and Allowances	21020	34	16,47,815.00	14,55,666.00
3	Pension	21030	35	1,33,957.00	12,501.00
4	Other Terminal & Retirement Benefits	21040	36	1,39,85,222.00	1,33,58,800.00
	<b>TOTAL</b>			<b>9,25,75,041.00</b>	<b>8,76,10,646.00</b>



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## ANJAR NAGARPALIKA

SCHEDULES FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT  
For The Year Ended On March 31, 2022

Sr. No.	Minor Head Description	Minor Code	Grouping	2022 Amount Rs.	2021 Amount Rs.
<b>SCHEDULE :K: Administrative Expenses -220</b>					
1	Rent, Rates & Taxes	22010			
2	Office Maintenance	22011	37	2,37,811.00	84,750.00
3	Communication Expenses	22012	38	3,27,221.00	3,27,222.00
4	Books and periodicals	22020	39	1,54,574.00	1,48,273.00
5	Printing & stationery	22021	40	3,56,336.00	1,66,444.00
6	Traveling & Conveyance	22030	41	64,444.00	23,900.00
7	Insurance	22040	42	6,55,370.00	6,73,694.00
8	Audit Fees	22050			
9	Legal Expenses	22051			
10	Professional & Other Fees	22052	43	22,35,555.00	10,45,022.00
11	Council Meeting, Honorarium & Sitting Fees	22053			
12	Advertisement & Publicity	22060	44	8,27,177.00	8,52,198.00
13	Membership & Subscription	22061			
14	Others	22080	45	2,97,058.00	6,10,232.00
<b>TOTAL</b>				<b>51,55,546.00</b>	<b>39,31,735.00</b>
<b>SCHEDULE :L: Operations &amp; Maintenance -230</b>					
1	Power & Fuel	23010	46	5,99,38,327.00	4,48,83,320.00
2	Bulk Purchases	23020	47	2,40,94,120.00	1,65,77,480.00
3	Consumption of Stores	23030	48	29,86,300.00	22,81,200.00
4	Hire Charges	23040	49	-	9,06,390.00
5	Repairs & Maintenance (Infrastructure Assets)	23050	50	2,96,91,901.00	2,31,00,624.00
6	Repairs & Maintenance (Civic Amenities)	23051	51	7,48,742.00	15,14,952.00
7	Repairs & Maintenance (Buildings)	23052	52	14,37,673.00	25,57,464.00
8	Repairs & Maintenance (Vehicles, Plants & Machinery)	23053	53	94,03,883.00	75,38,892.00
9	Repairs & Maintenance ( Others )	23059	54	4,11,210.00	69,241.00
10	Other Operating & Maintenance Expenses	23080	55	-	80,025.00
<b>TOTAL</b>				<b>12,87,12,156.00</b>	<b>9,95,09,588.00</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	56	3,92,002.00	5,77,971.00
3	Interest on loan from Government Bodies & Asso.	24030			
4	Interest on Loan from international Agencies	24040			
5	Interest on Loan from Bank & Other Fin. Inst.	24050			
6	Other Interest	24060	57	1,335.00	-
7	Bank Charges	24070	58	6,754.90	11,264.10
8	Other Financial Expenses	24080	59	37,76,865.00	26,79,344.00
<b>TOTAL</b>				<b>41,76,956.90</b>	<b>32,68,579.10</b>
<b>SCHEDULE :N: Programme Expenses -250</b>					
1	Election Expenses	25010	60	17,04,764.00	8,44,399.00
2	Own Programme	25020	61	6,42,725.00	3,26,793.00
3	Share in programme of Others	25030			
<b>TOTAL</b>				<b>23,47,489.00</b>	<b>11,71,192.00</b>



  
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## ANJAR NAGARPALIKA

SCHEDULES FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT  
For The Year Ended On March 31, 2022

Sr. No.	Minor Head Description	Minor Code	Grouping	2022 Amount Rs.	2021 Amount Rs.
<b>SCHEDULE :O: Rev.grant,Contri.&amp;Subsidies to Others -260</b>					
1	Grants	26010	62	9,51,476.00	23,31,751.00
2	Contribution	26020			
3	Subsidies	26030			
<b>TOTAL</b>				<b>9,51,476.00</b>	<b>23,31,751.00</b>
<b>SCHEDULE :P: Provisions &amp; Write of -270</b>					
1	Provision for Doubtful Receivables	27010	63	2,68,924.50	5,81,263.00
2	Provision for Other Assets	27020			
3	Revenues Written Off	27030			
4	Assets Written Off	27040			
5	Miscellaneous Expenses Written Off	27050	64	73,464.00	60,965.00
<b>TOTAL</b>				<b>3,42,388.50</b>	<b>6,42,248.00</b>
<b>SCHEDULE :Q: Misc.Expenses, Losses &amp; Refunds -271</b>					
1	Loss on Disposal of Assets	27110			
2	Loss on Disposal of Investments	27120			
3	Decline in Value of Investments	27130			
<b>TOTAL</b>				-	-
<b>SCHEDULE :R: Depreciation -272</b>					
1	Building	27220	65	39,64,623.23	37,83,571.04
2	Roads & Bridges	27230	66	2,24,19,434.60	2,11,18,637.61
3	Sewerage & Drainage	27231	67	56,94,606.59	51,26,773.66
4	Waterways	27232	68	69,40,869.11	71,31,439.62
5	Vehicles	27250	69	14,43,067.15	14,52,598.53
6	Office & Other Equipments	27260	70	33,62,379.94	18,85,598.31
7	Furniture,Fixtures,fittings & Electrical Appliances	27270	71	97,465.92	1,02,101.02
8	Other Fixed Assets	27280	72	16,62,594.92	17,07,359.91
<b>TOTAL</b>				<b>4,55,85,041.46</b>	<b>4,23,08,079.70</b>
<b>SCHEDULE :S(b) : Prior Period Items -280</b>					
1	Taxes	28010			
2	Other Revenues	28020			
3	Recovery of Revenues written off	28030			
4	Other incomes	28040			
5	Refund of Taxes	28050			
6	Refund of Other Revenues	28060			
7	Other Expenses	28080			
<b>TOTAL</b>				-	-



*Signature*

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## ANJAR NAGARPALIKA

SCHEDULES FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT  
For The Year Ended On March 31, 2022

Sr. No.	Minor Head Description	Minor Code	Grouping	2022 Amount Rs.	2021 Amount Rs.
	<b>SCHEDULE : S(a) : Transfer to Reserve Funds - 290</b>				
1	Special Funds				
2	Sinking Funds	29010			
3	Trust Funds	29020			
4	Reserves	29030			
5	Municipal General Fund	29040			
6	Income & Expenditure Account	29050			
	<b>TOTAL</b>	29099			
				-	-

PANKAJ K SHAH ASSOCIATES  
Chartered Accountants

Pankaj K Shah  
Lead Manager.

PANKAJ K SHAH  
Partner

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

Date : 30.08.2022

Place : Ahmedabad

શ્રી કાલ્પની વેળા

President  
પ્રમુખ  
અંજાર નગરપાલિકા

Chief Officer

ચીફ ઓફીસર  
અંજાર નગરપાલિકા

Accountant

Accountant

એકાઉન્ટન્ટ  
અંજાર નગરપાલિકા



એકાઉન્ટન્ટ  
અંજાર નગરપાલિકા



**ANJAR NAGARPALIKA**  
**BALANCE SHEET AS ON MARCH 31, 2022**

Sr. No	Major Head Description	Major Code	Schedule	Amount Rs.	
				2022	2021
<b>I</b>	<b>LIABILITIES</b>				
1	Reserves and Surplus				
(i)	Municipal (General) Fund	310	A	(93,92,48,921.24)	(81,51,78,696.23)
(ii)	Earmarked Funds	311	B		
(iii)	Reserves	312	C	74,41,29,244.00	68,54,42,172.00
	Total of Reserves and Surplus			(19,51,19,677.24)	(12,97,36,524.23)
2	Grant, Contributions for Specific Purposes				
(i)	Grants, Capital Contribution	320	D	18,09,16,817.30	24,49,57,771.30
	Total of Grant, Capital contribution			18,09,16,817.30	24,49,57,771.30
3	Loan (Liabilities):				
(i)	Secured Loans	330	E		
(ii)	Unsecured Loans	331	F	1,42,38,679.00	1,67,41,179.00
	Total of Loan (Liabilities)			1,42,38,679.00	1,67,41,179.00
4	Current Liabilities & Provisions				
(i)	Deposits Received	340	G	2,55,74,198.00	2,61,80,925.00
(ii)	Deposits Works	341	H		
(iii)	Other Liabilities	350	I	60,25,57,332.74	53,21,59,047.74
(iv)	Provisions	360	J	28,96,390.00	25,78,687.00
	Total of Current Liabilities and Provisions			63,10,27,920.74	56,09,18,659.74
	<b>TOTAL LIABILITIES (Total of 1 to 4)</b>			<b>63,10,63,739.80</b>	<b>69,28,81,085.81</b>
<b>II</b>	<b>ASSETS</b>				
1	FIXED ASSETS				
(i)	Fixed Assets	410	K	77,75,47,123.00	71,38,77,381.00
(ii)	Accumulated Dep.	411	K-1	30,42,83,775.75	25,86,98,734.29
(iii)	Capital Work-in-progress	412	L		
(iv)	Expenditure against Grants Received	999	M		
	Total of Fixed Assets			47,32,63,347.25	45,51,78,646.71
2	INVESTMENTS				
(i)	Investments in General Fund	420	M	8,95,701.00	8,41,368.00
(ii)	Investments in Other Fund	421	M-1	41,09,541.00	2,60,70,779.00
	Total of Investments			53,05,242.00	2,69,12,147.00
3	CURRENT ASSETS, LOANS & ADVANCES				
(i)	Stores in Hand	430	N	5,70,500.00	5,95,000.00
(ii)	Sundry Debtors (Receivables)	431	O	5,42,62,574.00	5,22,52,927.00
(iii)	Less: Accumulated Provisions against Debtors	432	O-1	1,28,46,610.75	1,30,31,867.50
(iv)	Prepaid Expenses	440	P	3,60,087.00	2,87,654.00
(v)	Cash and Bank Balances	450	Q	9,43,51,394.90	15,63,01,230.80
(vi)	Loans, Advances & Deposits	460	R	1,57,97,205.40	1,43,85,347.80
(vii)	Accumulated Provision against Loans Advances and	461	R-1		
(viii)	Other Assets	470	S		
(ix)	Misc. Expenses to be written off	480	T		
	Total of Current Assets, Loans and Advances			15,24,95,150.55	21,07,90,292.10
	<b>TOTAL ASSETS (Total of 1 to 3)</b>			<b>63,10,63,739.80</b>	<b>69,28,81,085.81</b>
	NOTES TO ACCOUNTS		U		

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


PANKAJ K SHAH ASSOCIATES  
Chartered Accountants

Pankaj K Shah  
Lead Manager.

PANKAJ K SHAH  
Partner

Firm Regi. No.- 107352W  
Mem.No. - 034603  
UDIN : 22034603AYHHAD7687  
Date - 30.08.2022  
Place : AHMEDABAD



  
 President      Chief Officer      Accountant  
 ચીફ ઓફીસર      એકાઉન્ટન્ટ  
 અંજાર નગરપાલિકા      અંજાર નગરપાલિકાંજાર નગરપાલિકા



ANJAR NAGARPALIKA  
SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET  
AS ON MARCH 31, 2022

Sr. No.	MINOR HEAD DESCRIPTION	MINOR CODE	GROUPINGS	Amount Rs.		
				2022	2021	
<b>SCHEDULE :A: Municipal Funds - 310</b>						
1	Municipal Funds	31010	1	- 29,84,33,140.26	- 29,73,81,901.26	
2	Income & Expenditure Account	31090	2	- 64,08,15,780.98	- 51,77,96,794.97	
	<b>Total</b>			<b>- 93,92,48,921.24</b>	<b>- 81,51,78,696.23</b>	
<b>SCHEDULE :B: Earmarked Funds - 311</b>						
1	Special Funds Created under Provisions of Act	31110		-	-	
2	Sinking Funds	31150		-	-	
3	Trust or Agency Funds	31170		-	-	
	<b>Total</b>			<b>-</b>	<b>-</b>	
<b>SCHEDULE :C: Reserves - 312</b>						
1	Capital Contributions	31210	3	74,41,29,244.00	68,54,42,172.00	
2	Capital Reserves	31211				
3	Borrowing Redemption Reserves	31220				
4	Special Funds (Utilized)	31230				
5	Statutory Reserves	31240				
6	General Reserves	31250				
7	Revaluation Reserve	31260				
	<b>Total</b>			<b>74,41,29,244.00</b>	<b>68,54,42,172.00</b>	
<b>SCHEDULE :D: Grants - 320</b>						
1	Central Government	32010	4	5,67,01,796.00	7,86,85,684.00	
2	State Government	32020	5	7,89,43,798.00	8,13,32,977.00	
3	Other Government Agencies	32030	6	4,52,71,223.30	8,49,39,110.30	
4	Financial Institutions	32040				
5	Welfare Bodies	32050				
6	International Organisations	32060				
7	Others	32080				
	<b>Total</b>			<b>18,09,16,817.30</b>	<b>24,49,57,771.30</b>	
<b>SCHEDULE :E: Secured Loans - 330</b>						
1	Loan from Central Government	33010				
2	Loan from State Government	33020				
3	Loan from Government Bodies & Association	33030				
4	Loan from International Agencies	33040				
5	Loan from Banks and Financial Institutions	33050				
6	Other Term Loans	33060				
7	Bonds / Debentures or Open Market Borrowings	33070				
8	Other Loans	33080				
	<b>Total</b>			<b>-</b>	<b>-</b>	



*R. Gov*  
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**ANJAR NAGARPALIKA**  
**SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**  
**AS ON MARCH 31, 2022**

Sr. No.	MINOR HEAD DESCRIPTION	MINOR CODE	GROUPINGS	Amount Rs.	
				2022	2021
<b>SCHEDULE :F: Unsecured Loans - 331</b>					
1	Loan from Central Government	33110	7	1,42,38,679.00	1,67,41,179.00
2	Loan from State Government	33120			
3	Loan from Government Bodies & Association	33130			
4	Loan from International Agencies	33140			
5	Loan from Banks and Financial Institutions	33150			
6	Other Term Loans	33160			
7	Bonds / Debentures or Open Market Borrowings	33170			
	<b>Total</b>			<b>1,42,38,679.00</b>	<b>1,67,41,179.00</b>
<b>SCHEDULE :G: Deposits - 340</b>					
1	From Contractors / Suppliers	34010	8	2,18,21,241.00	2,25,96,268.00
2	Deposits - Revenue Related	34020	9	28,59,012.00	27,03,262.00
3	From Staff	34030	10	8,93,945.00	8,81,395.00
4	From Others for other Purposes	34080			
	<b>Total</b>			<b>2,55,74,198.00</b>	<b>2,61,80,925.00</b>
<b>SCHEDULE :H: Deposits Works - 341</b>					
1	Civil Works	34110			
2	Electrical Works	34120			
3	Others	34180			
	<b>Total</b>			-	-
<b>SCHEDULE :I: Other Liabilities - 350</b>					
1	Creditors	35010	11	41,25,968.00	38,80,144.00
2	Employees Liabilities	35011			
3	Interest Accrued and Due for payment	35012	12	1,03,95,850.89	1,00,83,907.89
4	Recovery made (on behalf of others) Payables	35020	13	15,63,967.00	18,58,753.00
5	Govt. Dues Payable	35030	14	58,18,42,703.50	51,21,36,600.50
6	Refunds Payable	35040	15	4,69,572.00	40,371.00
7	Advance Collection of Revenues	35041			
8	Others	35080			
9	Sale Proceeds	35090	16	41,59,271.35	41,59,271.35
	<b>Total</b>			<b>60,25,57,332.74</b>	<b>53,21,59,047.74</b>
<b>SCHEDULE :J: Provisions- 360</b>					
1	Provision for Expenses	36010	17	28,96,390.00	25,78,687.00
2	Provision for Interest	36020			
3	Provision for Assets	36030			
	<b>Total</b>			<b>28,96,390.00</b>	<b>25,78,687.00</b>



  
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**ANJAR NAGARPALIKA**  
**SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**  
**AS ON MARCH 31, 2022**

Sr. No.	MINOR HEAD DESCRIPTION	MINOR CODE	GROUPINGS	Amount Rs.	Amount Rs.
				2022	2021
<b>SCHEDULE :K: Fixed Assets - 410</b>					
1	Land	41010	18	6,42,96,273.00	6,11,24,030.00
2	Building	41020	19	20,06,917.00	20,06,917.00
3	Civic Ammenities, Ent. & Infrastructure	41021	20	5,54,46,630.00	5,09,22,690.00
4	Commercial Building	41022	21	24,70,490.00	24,70,490.00
5	Workshops and Work Stations	41023	22	21,20,752.00	21,20,752.00
6	Roads & Bridges	41030	23	37,45,26,037.00	34,44,13,655.00
7	Sewerage & Drainage	41031	24	8,20,40,175.00	7,01,37,675.00
8	Waterways	41032	25	11,62,33,149.00	11,12,41,603.00
9	Public lighting	41033	26	1,64,53,955.00	1,62,06,455.00
10	Plant & Machineries	41040	27	1,55,10,596.00	1,06,59,606.00
11	Hospital Equipments	41041			
12	Vehicles	41050	28	2,52,67,303.00	2,24,89,191.00
13	Office & Other Equipments	41060	29	28,79,143.00	27,89,153.00
14	Computers	41061	30	65,07,305.00	58,02,516.00
15	Other Equipments	41062	31	1,14,228.00	1,14,228.00
16	Furniture, Fixtures, Fittings and Electrical App.	41070	32	18,60,840.00	18,05,090.00
17	Other Fixed Assets	41080	33	98,13,330.00	95,73,330.00
18	Assets under Disposal	41090			
	<b>Total</b>			<b>77,75,47,123.00</b>	<b>71,38,77,381.00</b>
<b>SCHEDULE :K-1: Accumulated Depreciation - 411</b>					
1	Building	41120	34	2,53,34,951.38	2,13,70,328.15
2	Road	41130	35	16,11,41,508.07	13,87,22,073.47
3	Sewerage & Drainage	41131	36	2,73,26,665.66	2,16,32,059.07
4	Waterways	41132	37	5,17,75,052.49	4,48,34,183.38
5	Public Lighting	41133	38	77,08,659.19	67,50,709.66
6	Plant & Machineries	41140	39	51,36,480.64	37,33,783.10
7	Hospital Equipment	41141			
8	Vehicles	41150	40	1,57,00,866.49	1,42,57,799.34
9	Office & Other Equipments	41160	41	18,28,218.10	16,22,606.41
10	Computers	41161	42	38,76,206.44	21,22,135.73
11	Other Office Equipments	41162			
12	Furniture, Fixtures, Fittings and Electrical App.	41170	43	9,83,645.79	8,86,179.87
13	Other Fixed Assets	41180	44	34,71,521.50	27,66,876.11
	<b>Total</b>			<b>30,42,83,775.75</b>	<b>25,86,98,734.29</b>
<b>SCHEDULE :L: Capital Work in Process - 412</b>					
1	Specific Grants	41210			
2	Special Funds	41220			
3	Specific Schemes	41230			
4	Own Source - Assets	41240			
	<b>Total</b>				



*(Signature)*

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ANJAR NAGARPALIKA  
SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET  
AS ON MARCH 31, 2022

Sr. No.	MINOR HEAD DESCRIPTION	MINOR CODE	GROUPINGS	Amount Rs.	
				2022	2021
<b>SCHEDULE :M: Investments in General Fund- 420</b>					
1	Central Govt. Securities	42010			
2	State Govt. Securities	42020			
3	Debenture & Bonds	42030			
4	Pref. Shares	42040			
5	Equity Shares	42050			
6	Units of Mutual Funds	42060			
7	Other Investments	42080	45	8,95,701.00	8,41,368.00
8	Accumulated Provisions	42090			
	<b>Total</b>			<b>8,95,701.00</b>	<b>8,41,368.00</b>
<b>SCHEDULE :M-1: Investments in Other Fund - 421</b>					
1	Central Govt. Securities	42110			
2	State Govt. Securities	42120			
3	Debenture & Bonds	42130			
4	Pref. Shares	42140			
5	Equity Shares	42150			
6	Units of Mutual Funds	42160			
7	Other Investments	42180	46	44,09,541.00	2,60,70,779.00
8	Accumulated Provisions	42190			
	<b>Total</b>			<b>44,09,541.00</b>	<b>2,60,70,779.00</b>
<b>SCHEDULE :N: Inventories - 430</b>					
1	Stores	43010	47	5,70,500.00	5,95,000.00
2	Loose Tools	43020			
3	Others	43080			
	<b>Total</b>			<b>5,70,500.00</b>	<b>5,95,000.00</b>
<b>SCHEDULE :O: Sundry Receivables - 431</b>					
1	Property Tax Receivable	43110	48	4,90,32,857.00	5,01,67,625.00
2	Receivable for other taxes & cess	43119			
3	Receivable for Cess	43120			
4	Receivable for Fees & User Charges	43130			
5	Receivable from other Sources	43140	49	24,79,043.00	20,85,302.00
6	Receivables from Government	43150	50	27,50,674.00	
7	Receivables Control Account	43180			
8	State Govt. Cess / levies in Taxes - Control Accounts	43191			
9	State Govt. Cesses / Levies in Water Taxes - Control A/c	43192			
10	State Govt. Cesses / Levies in Other Taxes - Control A/c	43199			
	<b>Total</b>			<b>5,42,62,574.00</b>	<b>5,22,52,927.00</b>
<b>SCHEDULE :O-1: Accumulated Provisions - 432</b>					
1	Provision for Outstanding Property Tax	43210	51	23,79,873.75	22,09,384.50
2	Provision for Outstanding Water Tax	43211	52	66,06,060.75	69,77,131.50
3	Provision for Outstanding Other Tax	43212	53	32,72,279.75	33,55,390.25
4	Provision for Outstanding Cess	43220			
5	Provision for Outstanding Fees & User Charges	43230	54	5,88,396.50	4,89,961.25
6	Provision for Outstanding Other Receivables	43240			
7	State Govt. Cess / levies in Taxes - Control Accounts	43291			
8	State Govt. Cesses / Levies in Water Taxes - Control A/c	43292			
9	State Govt. Cesses / Levies in Other Taxes - Control A/c	43299			
	<b>Total</b>			<b>1,28,46,610.75</b>	<b>1,30,31,867.50</b>



  
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**ANJAR NAGARPALIKA**  
**SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**  
**AS ON MARCH 31, 2022**

Sr. No.	MINOR HEAD DESCRIPTION	MINOR CODE	GROUPINGS	Amount Rs.	
				2022	2021
<b>SCHEDULE : P : Pre-paid Expenses - 440</b>					
1	Establishment	44010			
2	Administration	44020	55	3,60,087.00	2,87,654.00
3	Operations & Maintenance	44030			
	<b>Total</b>			<b>3,60,087.00</b>	<b>2,87,654.00</b>
<b>SCHEDULE :Q: Cash &amp; Bank Balances - 450</b>					
1	Cash on Hand	45010	56	-	4,10,259.00
<b>Balance with Bank - Municipal Fund</b>					
2	Nationalized Banks	45021	57	2,01,00,439.37	6,35,07,819.41
3	Other Scheduled Banks	45022	58	1,30,92,973.37	1,51,32,975.87
4	Scheduled Cooperative Banks	45023			
5	Post Office	45024			
<b>Balance with Bank - Special Fund</b>					
6	Nationalized Banks	45041			
7	Other Scheduled Banks	45042			
8	Scheduled Cooperative Banks	45043			
9	Post Office	45044			
<b>Balance with Bank - Grant Fund</b>					
10	Nationalized Banks	45061	59	6,10,96,287.36	7,66,29,663.72
11	Other Scheduled Banks	45062			
12	Scheduled Cooperative Banks	45063	60	61,694.80	6,20,512.80
13	Post Office	45064			
	<b>Total</b>			<b>9,43,51,394.90</b>	<b>15,63,01,230.80</b>
<b>SCHEDULE :R: Loans, Advances &amp; Deposits- 460</b>					
1	Loans & Advances to Employees	46010	61	5,82,148.00	5,88,201.00
2	Employee Provident Fund Loans	46020			
3	Loan to Others	46030			
4	Advance to Suppliers & Contractors	46040	62	1,28,74,975.40	1,28,74,975.40
5	Advance to Others	46050	63	1,62,574.00	1,62,574.00
6	Deposit with External Agencies	46060	64	20,74,113.00	5,74,113.00
7	Other Current Assets	46080	65	1,03,395.00	1,85,484.40
	<b>Total</b>			<b>1,57,97,205.40</b>	<b>1,43,85,347.80</b>
<b>SCHEDULE - R-1 : Acc. Prov. against Loans, Adv. &amp; Dep. - 461</b>					
1	Loans to Other	46110			
2	Advances	46120			
3	Deposits	46130			
	<b>Total</b>			-	-
<b>SCHEDULE - S - : Other Assets - 470</b>					
1	Deposit Works Expenditure	47010			
2	Inter Unit Accounts	47020			
3	Interest Control Payable	47030			
	<b>Total</b>			-	-



  
 Chief Executive Officer  
 Anjar Gram Panchayat





Schedule of Fixed Assets For the Year Ending March 31, 2022

Sl. No.	Detail Head Description	Rate of Depreciation %	Account Code / Asset	Balance as at 01-04-21	Additions for month run 01-04-21 to 31-03-22	Additions for less than 181 days	Deletions during 2021-22	Total	Account Code & Logd. code	Balance as at 01-04-22	Accumulated Depreciation during the year	Depreciation during the year	Total	Net Book Value as at 31-03-2022	Net Book Value as at 31-03-2021
<b>Plant &amp; Machinery</b>															
1	Plant & Machinery - Motor Vehicle	15.00%	4100001	164280.00	0.00	0.00	0.00	164280.00	4114002	164280.00	95174.90	0.00	95174.90	68760.10	68760.10
2	Plant & Machinery - Motor Vehicle	15.00%	4100002	204123.88	0.00	0.00	0.00	204123.88	4114003	204123.88	83065.20	0.00	83065.20	121058.68	121058.68
3	Plant & Machinery - Motor Vehicle	15.00%	4100003	40178.78	0.00	0.00	0.00	40178.78	4114004	40178.78	13965.00	0.00	13965.00	26213.78	26213.78
4	Plant & Machinery - Motor Vehicle	15.00%	4100004	30324.50	0.00	0.00	0.00	30324.50	4114005	30324.50	9524.75	0.00	9524.75	20799.75	20799.75
5	Plant & Machinery - Motor Vehicle	15.00%	4100005	483590.00	0.00	0.00	0.00	483590.00	4114006	483590.00	140297.54	0.00	140297.54	343292.46	343292.46
6	Plant & Machinery - Motor Vehicle	15.00%	4100006	1681009.00	0.00	0.00	0.00	1681009.00	4114007	1681009.00	517389.00	0.00	517389.00	1163620.00	1163620.00
7	Plant & Machinery - Motor Vehicle	15.00%	4100007	3252019.00	0.00	0.00	0.00	3252019.00	4114008	3252019.00	971389.00	0.00	971389.00	2280630.00	2280630.00
8	Plant & Machinery - Motor Vehicle	15.00%	4100008	1091750.00	0.00	0.00	0.00	1091750.00	4114009	1091750.00	336230.00	0.00	336230.00	755520.00	755520.00
9	Plant & Machinery - Motor Vehicle	15.00%	4100009	1251500.00	0.00	0.00	0.00	1251500.00	4114010	1251500.00	384500.00	0.00	384500.00	867000.00	867000.00
10	Plant & Machinery - Motor Vehicle	15.00%	4100010	431700.00	0.00	0.00	0.00	431700.00	4114011	431700.00	131500.00	0.00	131500.00	300200.00	300200.00
11	Plant & Machinery - Motor Vehicle	15.00%	4100011	408300.00	0.00	0.00	0.00	408300.00	4114012	408300.00	122500.00	0.00	122500.00	285800.00	285800.00
12	Plant & Machinery - Motor Vehicle	15.00%	4100012	493100.00	0.00	0.00	0.00	493100.00	4114013	493100.00	147900.00	0.00	147900.00	345200.00	345200.00
13	Plant & Machinery - Motor Vehicle	15.00%	4100013	2681200.00	0.00	0.00	0.00	2681200.00	4114014	2681200.00	804300.00	0.00	804300.00	1876900.00	1876900.00
14	Plant & Machinery - Motor Vehicle	15.00%	4100014	248700.00	0.00	0.00	0.00	248700.00	4114015	248700.00	74610.00	0.00	74610.00	174090.00	174090.00
15	Plant & Machinery - Motor Vehicle	15.00%	4100015	158200.00	0.00	0.00	0.00	158200.00	4114016	158200.00	47460.00	0.00	47460.00	110740.00	110740.00
16	Plant & Machinery - Motor Vehicle	15.00%	4100016	790000.00	0.00	0.00	0.00	790000.00	4114017	790000.00	237000.00	0.00	237000.00	553000.00	553000.00
17	Plant & Machinery - Motor Vehicle	15.00%	4100017	420000.00	0.00	0.00	0.00	420000.00	4114018	420000.00	126000.00	0.00	126000.00	294000.00	294000.00
18	Plant & Machinery - Motor Vehicle	15.00%	4100018	1284212.00	0.00	0.00	0.00	1284212.00	4114019	1284212.00	385263.60	0.00	385263.60	898948.40	898948.40
<b>Office &amp; Other Equipments</b>															
19	Office & Other Equipments - Computer	15.00%	4100020	36000.00	0.00	0.00	0.00	36000.00	4115001	36000.00	10800.00	0.00	10800.00	25200.00	25200.00
20	Office & Other Equipments - Computer	15.00%	4100021	211500.00	0.00	0.00	0.00	211500.00	4115002	211500.00	63450.00	0.00	63450.00	148050.00	148050.00
21	Office & Other Equipments - Computer	15.00%	4100022	31200.00	0.00	0.00	0.00	31200.00	4115003	31200.00	9360.00	0.00	9360.00	21840.00	21840.00
22	Office & Other Equipments - Computer	15.00%	4100023	30000.00	0.00	0.00	0.00	30000.00	4115004	30000.00	9000.00	0.00	9000.00	21000.00	21000.00
23	Office & Other Equipments - Computer	15.00%	4100024	16600.00	0.00	0.00	0.00	16600.00	4115005	16600.00	4980.00	0.00	4980.00	11620.00	11620.00
24	Office & Other Equipments - Computer	15.00%	4100025	38000.00	0.00	0.00	0.00	38000.00	4115006	38000.00	11400.00	0.00	11400.00	26600.00	26600.00
25	Office & Other Equipments - Computer	15.00%	4100026	18800.00	0.00	0.00	0.00	18800.00	4115007	18800.00	5640.00	0.00	5640.00	13160.00	13160.00
26	Office & Other Equipments - Computer	15.00%	4100027	13000.00	0.00	0.00	0.00	13000.00	4115008	13000.00	3900.00	0.00	3900.00	9100.00	9100.00
27	Office & Other Equipments - Computer	15.00%	4100028	16600.00	0.00	0.00	0.00	16600.00	4115009	16600.00	4980.00	0.00	4980.00	11620.00	11620.00
28	Office & Other Equipments - Computer	15.00%	4100029	21200.00	0.00	0.00	0.00	21200.00	4115010	21200.00	6360.00	0.00	6360.00	14840.00	14840.00
29	Office & Other Equipments - Computer	15.00%	4100030	30000.00	0.00	0.00	0.00	30000.00	4115011	30000.00	9000.00	0.00	9000.00	21000.00	21000.00
30	Office & Other Equipments - Computer	15.00%	4100031	16600.00	0.00	0.00	0.00	16600.00	4115012	16600.00	4980.00	0.00	4980.00	11620.00	11620.00
31	Office & Other Equipments - Computer	15.00%	4100032	13000.00	0.00	0.00	0.00	13000.00	4115013	13000.00	3900.00	0.00	3900.00	9100.00	9100.00
32	Office & Other Equipments - Computer	15.00%	4100033	16600.00	0.00	0.00	0.00	16600.00	4115014	16600.00	4980.00	0.00	4980.00	11620.00	11620.00
33	Office & Other Equipments - Computer	15.00%	4100034	21200.00	0.00	0.00	0.00	21200.00	4115015	21200.00	6360.00	0.00	6360.00	14840.00	14840.00
34	Office & Other Equipments - Computer	15.00%	4100035	30000.00	0.00	0.00	0.00	30000.00	4115016	30000.00	9000.00	0.00	9000.00	21000.00	21000.00
35	Office & Other Equipments - Computer	15.00%	4100036	16600.00	0.00	0.00	0.00	16600.00	4115017	16600.00	4980.00	0.00	4980.00	11620.00	11620.00
36	Office & Other Equipments - Computer	15.00%	4100037	13000.00	0.00	0.00	0.00	13000.00	4115018	13000.00	3900.00	0.00	3900.00	9100.00	9100.00
37	Office & Other Equipments - Computer	15.00%	4100038	16600.00	0.00	0.00	0.00	16600.00	4115019	16600.00	4980.00	0.00	4980.00	11620.00	11620.00
38	Office & Other Equipments - Computer	15.00%	4100039	21200.00	0.00	0.00	0.00	21200.00	4115020	21200.00	6360.00	0.00	6360.00	14840.00	14840.00
39	Office & Other Equipments - Computer	15.00%	4100040	30000.00	0.00	0.00	0.00	30000.00	4115021	30000.00	9000.00	0.00	9000.00	21000.00	21000.00
40	Office & Other Equipments - Computer	15.00%	4100041	16600.00	0.00	0.00	0.00	16600.00	4115022	16600.00	4980.00	0.00	4980.00	11620.00	11620.00
41	Office & Other Equipments - Computer	15.00%	4100042	13000.00	0.00	0.00	0.00	13000.00	4115023	13000.00	3900.00	0.00	3900.00	9100.00	9100.00
42	Office & Other Equipments - Computer	15.00%	4100043	16600.00	0.00	0.00	0.00	16600.00	4115024	16600.00	4980.00	0.00	4980.00	11620.00	11620.00
43	Office & Other Equipments - Computer	15.00%	4100044	21200.00	0.00	0.00	0.00	21200.00	4115025	21200.00	6360.00	0.00	6360.00	14840.00	14840.00
44	Office & Other Equipments - Computer	15.00%	4100045	30000.00	0.00	0.00	0.00	30000.00	4115026	30000.00	9000.00	0.00	9000.00	21000.00	21000.00
45	Office & Other Equipments - Computer	15.00%	4100046	16600.00	0.00	0.00	0.00	16600.00	4115027	16600.00	4980.00	0.00	4980.00	11620.00	11620.00
46	Office & Other Equipments - Computer	15.00%	4100047	13000.00	0.00	0.00	0.00	13000.00	4115028	13000.00	3900.00	0.00	3900.00	9100.00	9100.00
47	Office & Other Equipments - Computer	15.00%	4100048	16600.00	0.00	0.00	0.00	16600.00	4115029	16600.00	4980.00	0.00	4980.00	11620.00	11620.00
48	Office & Other Equipments - Computer	15.00%	4100049	21200.00	0.00	0.00	0.00	21200.00	4115030	21200.00	6360.00	0.00	6360.00	14840.00	14840.00
49	Office & Other Equipments - Computer	15.00%	4100050	30000.00	0.00	0.00	0.00	30000.00	4115031	30000.00	9000.00	0.00	9000.00	21000.00	21000.00
50	Office & Other Equipments - Computer	15.00%	4100051	16600.00	0.00	0.00	0.00	16600.00	4115032	16600.00	4980.00	0.00	4980.00	11620.00	11620.00
51	Office & Other Equipments - Computer	15.00%	4100052	13000.00	0.00	0.00	0.00	13000.00	4115033	13000.00	3900.00	0.00	3900.00	9100.00	9100.00
52	Office & Other Equipments - Computer	15.00%	4100053	16600.00	0.00	0.00	0.00	16600.00	4115034	16600.00	4980.00	0.00	4980.00	11620.00	11620.00
53	Office & Other Equipments - Computer	15.00%	4100054	21200.00	0.00	0.00	0.00	21200.00	4115035	21200.00	6360.00	0.00	6360.00	14840.00	14840.00
54	Office & Other Equipments - Computer	15.00%	4100055	30000.00	0.00	0.00	0.00	30000.00	4115036	30000.00	9000.00	0.00	9000.00	21000.00	21000.00
55	Office & Other Equipments - Computer	15.00%	4100056	16600.00	0.00	0.00	0.00	16600.00	4115037	16600.00	4980.00	0.00	4980.00	11620.00	11620.00
56	Office & Other Equipments - Computer	15.00%	4100057	13000.00	0.00	0.00	0.00	13000.00	4115038	13000.00	3900.00	0.00	3900.00	9100.00	9100.00
57	Office & Other Equipments - Computer	15.00%	4100058	16600.00	0.00	0.00	0.00	16600.00	4115039	16600.00	4980.00	0.00	4980.00	11620.00	11620.00
58	Office & Other Equipments - Computer	15.00%	4100059	21200.00	0.00	0.00	0.00	21200.00	4115040	21200.00	6360.00	0.00	6360.00	14840.00	



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## ANJAR NAGARPALIKA

### SCHEDULE : U : SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

#### 1. Significant Accounting Polices

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

#### 2 Basis of Accounting

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

#### 2.1 Revenue recognition

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




  
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- f. Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations, is recognized on actual receipt.

## 2.2 Provision against receivable:

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



  
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### 2.3 Recognition of Expenditure

- a. Expenses on Salaries, bonus and other allowances are recognized as and when they are due for payment.
- b. All revenue expenditure are treated as expenditures in the period in which they are incurred.
- c. Provision for expenses are made at the year-end for Major expenses.

### 2.4 Fixed Assets

#### (I) Recognition

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

#### (II) Depreciation

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


### 2.5 Borrowing cost

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

### 2.6 Inventories

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



  
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2.7 Grants

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

2.8 Employee benefits

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

2.9 Investments

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



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### 3. Notes to the Accounts

#### Background

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

#### 3.1 Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles, NMAM and draft accounting guidelines as per GMAM requires Nagarpalika to make estimates and assumptions that affect the reported balances of assets and liabilities and also disclosures relating to contingent liabilities as at the date of financial statements and reported amounts of income and expenses during the reported period. Examples of such estimates relied upon includes provisions on Tax Receivables, useful lives of fixed assets etc. Differences between the actual result and estimates are recognized in the period in which the results are known / materialized.

#### 3.2 Revenue Recognition

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

#### 3.3 Provision against receivable:

So far as the provisions on Tax Receivables is concerned, in absence of necessary details regarding year wise outstanding break up, Nagarpalika is not able to make provisions at the rate prescribed in Draft Accounting Manual issued under GMAM. However, provisions has been made@ 25% on total tax receivables as on 31-03-2022 as under.



*Patel*  
31/03/2022  
2022/03/31



Sr.	Particulars of Tax Receivable	Year	O/s Amt.	Provision made @ 25 %
1	Property Tax	2022	9519495	2379873.75
2	Water Tax	2022	26424243	6606060.75
3	Sanitation (Cleaning) Tax	2022	6081815	1520453.75
4	Electricity Tax	2022	5796179	1449044.75
5	Sewerage Tax	2022	1211125	302781.25
6	Shopping Center Rent	2022	367019	91754.75
7	Veg. Market Rent	2022	1986567	496641.75
	<b>Total</b>		<b>51386443</b>	<b>12846610.75</b>

### 3.4 Depreciation on Fixed Assets

#### 3.4.1 Rate & Manner

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

#### 3.4.2 Accounting Treatment & Disclosure thereof

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

#### 3.4.3 Fully Depreciated Assets

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

### 3.5 Inventories

Inventories consist of different types of stores and spares consumed by the different departments of the Nagarpalika for providing various types of services viz. Water, Sanitation, Health, Public Transportation, Street Lighting etc. Generally most of the purchases are need based and are directly expensed to revenue accounts, however in case of Health Department, Water Works Department & Street Light Department had physical balances of store items which are accounted as Closing Stock of the year carried over to next year and to that extent current year expenses will be less. Such stock is valued at cost price. No. Year end misc. value against physical balance of store items are carried over.



*[Signature]*  
 20/03/2022  
 20/03/2022

### 3.6 Employee Benefits

- 3.6.1 The liability in respect of leave encashment accrued for the year has not been provided. However, the same is considered on payment basis and Rs 2386473/- has been paid as Leave encashment during the year.
- 3.6.2 Gratuity for the year has not been provided. The same is considered on payment basis and Rs. 7075800/- has been paid as Death cum retirement Gratuity.
- 3.6.3 Contribution to Provident Fund is recognized as expenses when incurred. The same is considered on payment basis Rs 4404196/- has been paid as E.P.F Contribution during the year .

### 3.7 Treatment of Grants

#### 3.7.1 Opening Balance of Grants

Grant Funds actually represented by balance in current / saving / Term bank account of individual grants as on 01.04.21 were taken as the opening balance of respective grant fund account in absence of required data with the Nagarpalika

#### 3.7.2 Additions / Deductions during the year

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

#### 3.7.3 Interest on Grant Funds

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



  
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### 3.8 Grant Remarks :

A.	Aggregate unutilized grants	180916817.30
B.	Represented by :	
	a. Aggregate of Balances in Bank:	68552684.93
	Savings deposits	
	Current deposits	
	Fixed Deposits	4124142.00
	b. Aggregate unadjusted advances from grant fund	
	A-B	108239990.37

Note 1 : Nagarpalika has not maintained Grant wise Bank Accounts. Nagarpalika has not matched the Account wise Balance with the amount of unutilized Grant Balance. Total Amount of Balance in the Bank Accounts for Grants is Rs. 68552684.93/- as on March 31, 2022. Moreover, since Accounts are not maintained grantwise, account operations are made from available bank account balance. Hence one bank account might have been used for more than one grant due to which exact amount of variation between bank balance and grant balance cannot be ascertained.

Note 2: Total Assets purchased / acquired during the year Rs.63669742/- out of which assets worth Rs. 4982670/- are created out of Municipal Fund and Rs. 58687072/- are acquired / purchased out of grant funds.

Note 3: Difference between Code 160 and Grant Table Part II Revenue Expenditure is Rs. 11447928/- and the same is due to various grants directly credited to Income & Expenditure Account, Rs. 11447928. ( Rs 295671 for Local fund Grant, Rs 6467183/- salary allowances grant, 2417248/- Educationcess Grant, 200000/- Library Grant, 13353/- Birth & Death Grant, 1000000/- Corona virus Grant, 1000000/- Mahila Utkarsh Grant, 54473/- for Land Revenue and non agri. so Total Rs.11447928/-)



  
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### 3.9 Other Disclosures

1. Debit / Credit balances in Loans & Advances are subject to confirmation / reconciliation and consequent modification, if any.
2. Penal interest levied by lending institutions as received from their confirmation is considered as interest while preparing these financial statements.
3. In the opinion of appropriate authority of Nagarpalika, the "Current Assets, Loans & Advances" have a value on realization, in the ordinary course of activity, at least equal to the amount at which they are stated in these financial statements.
4. Provisions, Contingent Liabilities & Contingent Assets: Provisions involving a substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes, if any. Contingent Assets are neither recognized nor disclosed in the financial statements.
5. Security Deposits received from the contractors in the form of Bank FDR are not entered in the financial books, instead a separate register is being maintained for the physical control purpose.
6. Since Nagarpalika is not maintaining records of rent receivable on monthly basis for current & arrear rent, we have passed entry on yearly basis.
7. TDS By Nagarpalika : TDS Deduction Liability with Correct TDS Rate is of NP. We are liable to book the TDS as Deducted and not for any Non Deduction or Lower Deduction of TDS during the year.
8. Physical Verification of Cash : We have not physically verified the cash.
9. Axis Bank - 89311 : Nagarpalika records the entries of Taxes as and when informed by Tax Department and Cash Book is updated accordingly for collection of Online Taxes periodically. Nagarpalika do not maintain / update Cash Book on daily Basis regarding collection of Online Taxes.
10. **Loan Reconciliation:**

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



*Devi*  
20/08/2023  
2023-24-2023



Sr. no.	Specify the name of the Institution from whom the loan is received	Specify the purpose for which the loan is received	Principle amt. of Loan	Total Interest & Principal payable as on 31.3.22	Balance outstanding as per respective Nagar Palika As on 31.3.22	Difference	Reconciliation Made or not	Reason for non Reconciliation
1	GMFB	Gujarat Urban Infra Loan	3488100/-	7492101/-	31549/-	7460552/-	Yes	Entertainment Tax Grant of Rs 1715835+2285847/, Salary Grant of Rs 2551393/- Prof. tax Grant of Rs. 335670/-, and Entertainment tax Grant of Rs 626867/- is not received till 31.03.22
2	GMFB	Revolving Fund Loan - 1	3944434/-	35656/-	35656/-	-	Yes	-
4	GWSSB	LIC Loan	4802/-	4802/-	4802/-	NA	No	Non Availability of Loan Statement
5		ADA Loan	1374900/-	830921/-	830921/-	NA	No	Non Availability of Loan Statement
6		Scarcity Loan	4366339/-	4366339/-	4366339/-	NA	No	Non Availability of Loan Statement
7	GMFB	Shrinidhi Loan	32102000/-	6278422/-	6278422/-	NA	No	Non Availability of Loan Statement

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



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

14. Narmada Water bills : during the year Nagarpalika has received Statement from GWSSB for each month showing actual water charges & interest of O/s, however we have booked total amount as bulk water charges month to month.
15. Professional Tax deducted from wages but not paid, Water cess of Rs 2227738/-, Marriage Reg. Fees of Rs 14913/- is not deposited till year end.

**3.11 Municipal Fund Entries detail is as under :**

Sr No.	Amount	Dr Amt.	Cr. Amt.	Reason for Accounting Entry
1	504602/-	Municipal General Fund	Swarnim Gujarat grant UDP-56/78	Being Grant exp. in excess of actual grant balance with NP incurred from municipal fund.
2	546637/-	Municipal General Fund	FDR with dena bank	To reconcile fixed deposit with BOB.

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

Sr.No	Name of Bank	Balance as per Tally	Balance as per Nagarpalika books	DIFFERENCE
1	HDFC- (PT)	51,58,262.17	50,23,834.17	1,34,428.00
2	ICICI-427	99,321.70	13,42,555.70	-12,43,234.00
3	BOB-39988	26,10,381.00	26,03,976.00	6,405.00
4	Axis-7440	52,25,008.50	50,10,918.00	2,14,090.50
5	SBI-89794	7,12,005.55	61,10,535.55	-53,98,530.00
6	SBI-96701	8,59,466.63	17,53,901.63	-8,94,435.00
7	BOB-13292	1,34,26,104.55	70,02,502.22	64,23,602.33
8	SBI-87575	50,34,927.38	2,68,665.38	47,66,262.00
9	CBI-9704	4,57,801.15	4,60,432.95	-2,631.80
10	CBI-17326	41,20,559.00	40,35,663.00	84,896.00
11	CBI-17327	1,58,162.60	1,45,899.00	12,263.60
12	CBI-17328	6,86,538.00	6,61,661.00	24,877.00



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13	BOB-40806	2,15,686.00	2,11,028.00	4,658.00
14	Axis bank-300806	86,05,526.00	3,56,046.00	82,49,480.00
15	Axis bank- 4600	64,27,180.00	62,80,672.00	1,46,508.00
16	Axis bank- 1724	1,59,30,688.00	1,54,51,101.00	4,79,587.00
17	Axis bank- 41050	1,99,692.00	47,466.00	1,52,226.00
18	Axis bank- 1121	33,87,592.00	33,24,660.00	62,932.00
19	SBI -540	8,74,358.50	8,53,100.00	21,258.50
20	SBI-59722	64,49,727.94	39,40,502.20	25,09,225.74
21	SBI-59653	94,583.18	56,227.66	38,355.52
22	SBI-59596	1,16,031.92	61,094.86	54,937.06
23	SBI-59915	8,98,560.97	8,62,487.97	36,073.00
24	SBI-58810	17,48,366.04	13,78,220.04	3,70,146.00
25	SBI-27009	1,20,822.63	1,15,661.63	5,161.00
26	SBI-35247	6,78,459.00	6,40,789.00	37,670.00
27	SBI-51423	5,00,418.10	4,98,908.00	1,510.10
28	SBI- 84071/current	61,573.86	75,780.36	-14,206.50
29	Axis Bank - 89311	76,08,759.73	63,12,958.00	12,95,801.73
30	IDBI Bank-48028	18,23,136.00	18,02,630.00	20,506.00
31	BGGB-51824	61,694.80	55,293.80	6,401.00

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

For Anjar Nagarpalika

*Pankaj K Shah*

Lead Manager  
(Partner)  
Pankaj Shah  
M.No. 034603  
UDIN : 22034603AYHHAD7687

*[Signature]*

Accountant

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અંજાર નગરપાલિકા

*[Signature]* લીલાવતી વર્મા

Chief Officer

ચીફ ઓફિસર  
અંજાર નગરપાલિકા

President

મમુન  
અંજાર નગરપાલિકા

Place: Ahmedabad  
Date :30.08.2022



*[Signature]*  
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અંજાર નગરપાલિકા

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**Anjar Nagarpalika**  
Anjar-Kutch

**Cash Flow**  
Monthly Summary  
1-Apr-2021 to 31-Mar-2022

Page 1

Particulars	Cash Movement		Nett Flow
	Inflow	Outflow	
April	2,64,68,231.00	1,58,86,313.00	1,05,81,918.00
May	1,79,54,347.00	1,11,14,173.50	68,40,173.50
June	2,33,41,005.00	2,07,46,717.70	25,94,287.30
July	1,15,68,818.00	1,47,47,526.00	(-)31,78,708.00
August	2,76,84,246.00	1,40,90,468.00	1,35,93,778.00
September	1,02,91,054.00	1,94,17,790.50	(-)91,26,736.50
October	1,93,66,164.00	3,17,70,982.10	(-)1,24,04,818.10
November	2,37,66,163.00	2,38,15,304.00	(-)49,141.00
December	1,43,62,372.00	2,73,11,919.70	(-)1,29,49,547.70
January	93,04,268.00	2,59,73,848.00	(-)1,66,69,580.00
February	2,96,50,442.00	5,42,27,708.70	(-)2,45,77,266.70
March	3,07,53,134.00	4,73,57,328.70	(-)1,66,04,194.70
<b>Grand Total</b>	<b>24,45,10,244.00</b>	<b>30,64,60,079.90</b>	<b>(-)6,19,49,835.90</b>



P. N. SHAW & ASSOCIATES  
CHARTERED ACCOUNTANTS  
P. N. Shaw  
PARTNER

ચીફ ઓફીસર  
અંજાર નગરપાલિકા

અંજાર નગરપાલિકા





**Anjar Nagarpalika**  
Anjar-Kutch  
**Cash Flow Summary**  
1-Apr-2021 to 31-Mar-2022

Inflow	1-Apr-2021 to 31-Mar-2022	Outflow	1-Apr-2021 to 31-Mar-2022
110 (Tax Revenue (110))	72,70,685.00	210 (Establishment Expenses (210))	3,35,78,305.00
120 (Assigned Revenues & Compensations (120))	3,02,57,414.00	220 (Administrative Expenses (220))	45,04,695.00
130 (Rental Income From Municipal Properties (130))	22,80,687.00	230 (Operations & Maintenance (230))	3,23,26,847.00
140 (Fees & User Charges (140))	50,49,363.00	240 (Interest & Finance Charges (240))	37,84,954.90
150 (Sale & Hire Charges (150))	1,92,225.00	250 (Program Expenses (250))	23,47,489.00
160 (Revenue Grants, Contribution and Subsidies (160))	1,27,52,140.00	260 (Revenue Grants, Contribution and Subsidies (260))	9,51,476.00
170 (Income From Investments (170))	1,00,530.00	270 (Provisions and Write Off (270))	73,464.00
171 (Interest Earned (171))	95,06,265.60	320 (Grants, Contribution for Specific Purposes)	6,18,45,393.00
180 (Other Income (180))	1,03,360.00	331 (Unsecured Loans (331))	25,02,500.00
320 (Grants, Contribution for Specific Purposes)	8,26,56,706.00	340 (Deposits Received (340))	54,67,037.00
340 (Deposits Received (340))	48,60,310.00	350 (Other Liabilities (350))	6,30,66,806.00
350 (Other Liabilities (350))	81,54,334.00	360 (Provisions (360))	8,49,687.00
421 (Investments Other Funds (421))	2,14,00,000.00	410 (Fixed Assets (410))	49,82,670.00
431 (Sundry Debtors (Receivables) (431))	5,97,34,687.00	430 (Stock - in-Hand (430))	29,61,800.00
460 (Loans, Advances and Deposits (460))	1,91,537.40	440 (Pre-Paid Expenses (440))	3,60,087.00
		460 (Loans, Advances and Deposits (460))	15,00,000.00
		992 (Expenditure Agst Grant Received (992))	8,53,56,869.00
<b>Total</b>	<b>24,45,10,244.00</b>	<b>Total</b>	<b>30,64,60,079.90</b>



FOR. PANKAJ K. SHAH ASSOCIATES  
CHARTERED ACCOUNTANTS  
*Pankaj K. Shah*  
PARTNER



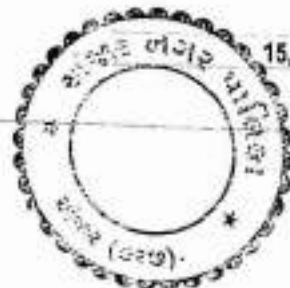
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અંજાર નગરપાલિકા

**Anjar Nagarpalika**  
Anjar-Kutch

**Cash Flow Summary**  
1-Apr-2021 to 31-Mar-2022

Inflow	1-Apr-2021 to 31-Mar-2022	Outflow	1-Apr-2021 to 31-Mar-2022
<b>110 (Tax Revenue (110))</b>	<b>72,70,685.00</b>	<b>210 (Establishment Expenses (210))</b>	<b>3,35,78,305.00</b>
11010 (Professional Tax (11010))	72,56,605.00	21010 (Salaries, Wages and Bonus (21010))	1,94,59,126.00
11001 (Property Tax (11001))	14,080.00	21030 (Pension (21030))	1,33,957.00
		21040 (Other Terminal & Retirement Benefits (21040))	1,39,85,222.00
<b>120 (Assigned Revenues &amp; Compensations (120))</b>	<b>3,02,57,414.00</b>	<b>220 (Administrative Expenses (220))</b>	<b>45,04,695.00</b>
12020 (Compensation in lieu of Taxes / duties (12020))	3,02,57,414.00	22060 (Advertisement and Publicity (22060))	7,85,871.00
		22020 (Books & Periodicals (22020))	1,54,574.00
<b>130 (Rental Income From Municipal Properties (130))</b>	<b>22,80,687.00</b>	22012 (Communication Expenses (22012))	3,27,221.00
13010 (Rent from Civic Amenities (13010))	20,27,619.00	22040 (Insurance (22040))	3,67,716.00
13040 (Rent from lease of lands (13040))	2,07,543.00	22011 (Office Maintenance (22011))	1,32,320.00
13020 (Rent from Office Buildings (13020))	45,525.00	22080 (Others (22080))	2,97,058.00
		22021 (Printing and Stationery (22021))	3,56,336.00
<b>140 (Fees &amp; User Charges (140))</b>	<b>50,49,363.00</b>	22052 (Professional and other Fees (22052))	20,19,155.00
14013 (Fees for Certificate or Extract (14013))	2,32,757.00	22030 (Travelling & Conveyance (22030))	64,444.00
14012 (Fees for Grant of Permit (14012))	16,36,564.00		
14011 (Licensing Fees (14011))	8,802.00	<b>230 (Operations &amp; Maintenance (230))</b>	<b>3,23,26,847.00</b>
14040 (Other Fees (14040))	14,25,345.00	23010 (Power & Fuel (23010))	44,49,444.00
14020 (Penalties and Fines (14020))	65,522.00	23052 (Repairs & maintenance Buildings (23052))	14,37,673.00
14015 (Regularization Fees (14015))	1,43,930.00	23051 (Repairs & maintenance Civic Amenities (23051))	7,48,742.00
14070 (Service / Administrative Charges (14070))	45,285.00	23050 (Repairs & Maintenance Infrastructure Assets (23050))	1,66,42,157.00
14050 (User Charges (14050))	14,91,158.00	23059 (Repairs & maintenance Others (23059))	4,11,210.00
		23053 (Repairs & maintenance Vehicles (23053))	86,37,621.00
<b>150 (Sale &amp; Hire Charges (150))</b>	<b>1,92,225.00</b>	<b>240 (Interest &amp; Finance Charges (240))</b>	<b>37,84,954.90</b>
15011 (Sale of Forms & Publications (15011))	1,16,590.00	24070 (Bank Charges (24070))	6,754.90
15030 (Sale of Others (15030))	75,635.00	24080 (Other Finance Expenses (24080))	37,76,865.00
		24060 (Other Interest (24060))	1,335.00
<b>160 (Revenue Grants, Contribution and Subsidies (160))</b>	<b>1,27,52,140.00</b>	<b>250 (Program Expenses (250))</b>	<b>23,47,489.00</b>
16030 (Contribution towards schemes (16030))	13,04,212.00	25010 (Election Expenses (25010))	17,04,764.00
16010 (Revenue Grant (16010))	1,14,47,928.00	25020 (Own Program (25020))	6,42,725.00
<b>170 (Income From Investments (170))</b>	<b>1,00,530.00</b>	<b>260 (Revenue Grants, Contribution and Subsidies (260))</b>	<b>9,51,476.00</b>
17010 (Interest (17010))	1,00,530.00	26010 (Grants (26010))	9,51,476.00
<b>171 (Interest Earned (171))</b>	<b>95,06,265.60</b>	<b>270 (Provisions and Write Off (270))</b>	<b>73,464.00</b>
17110 (Interest from Bank Accounts (17110))	48,68,589.00	27050 (Miscellaneous Expense written off (27050))	73,464.00
17180 (Other Interest (17180))	46,37,676.60		
		<b>320 (Grants, Contribution for Specific Purposes)</b>	<b>6,18,45,393.00</b>
<b>180 (Other Income (180))</b>	<b>1,03,360.00</b>	32010 (Central Government (32010))	1,95,02,865.00
18080 (Miscellaneous Income (18080))	35,261.00	32030 (Other Government Agencies (32030))	4,23,42,528.00
18040 (Recovery from Employees (18040))	800.00		
18050 (Unearned Retain Payable/ Liabilities Written Back (18050))	67,299.00	<b>331 (Unsecured Loans (331))</b>	<b>25,02,500.00</b>
		33120 (Loans from State Government (33120))	25,02,500.00
<b>320 (Grants, Contribution for Specific Purposes)</b>	<b>8,26,56,706.00</b>	<b>340 (Deposits Received (340))</b>	<b>54,67,037.00</b>
32010 (Central Government (32010))	3,92,68,906.00	34020 (Deposits - Revenues (34020))	1,27,000.00
32030 (Other Government Agencies (32030))	49,27,176.00	34010 (From Contractors / Suppliers (34010))	53,30,037.00
32020 (State Government (32020))	3,84,60,624.00	34080 (From Others (34080))	10,000.00
<b>Carried Over</b>	<b>15,01,69,375.60</b>	<b>Carried Over</b>	<b>14,73,82,160.90</b>



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## Anjar Nagarpalika

Cash Flow Summary : 1-Apr-2021 to 31-Mar-2022

Inflow	1-Apr-2021 to 31-Mar-2022	Outflow	1-Apr-2021 to 31-Mar-2022
Brought Forward	15,01,69,375.60	Brought Forward	14,73,82,160.90
<b>340 (Deposits Received (340))</b>	<b>48,60,310.00</b>	<b>350 (Other Liabilities (350))</b>	<b>6,30,66,806.00</b>
34020 (Deposits - Revenues (34020))	2,82,750.00	35041 (Advance Collection of Revenues (35041))	4,225.00
34010 (From Contractors / Suppliers (34010))	45,55,010.00	35011 (Employee Liabilities (35011))	3,83,48,460.00
34080 (From Others (34080))	22,550.00	35030 (Government Dues Payable (35030))	1,54,67,083.00
<b>350 (Other Liabilities (350))</b>	<b>81,54,334.00</b>	35012 (Interest Accrued and Due (35012))	80,059.00
35041 (Advance Collection of Revenues (35041))	4,33,426.00	35020 (Recoveries Payable (35020))	91,66,979.00
35030 (Government Dues Payable (35030))	55,90,183.00	<b>360 (Provisions (360))</b>	<b>8,49,687.00</b>
35020 (Recoveries Payable (35020))	21,30,725.00	36010 (Provisions for Expenses (36010))	8,49,687.00
<b>421 (Investments Other Funds (421))</b>	<b>2,14,00,000.00</b>	<b>410 (Fixed Assets (410))</b>	<b>49,82,670.00</b>
42180 (Other Investments (42180))	2,14,00,000.00	41061 (Computers (41061))	3,19,713.00
<b>431 (Sundry Debtors (Receivables) (431))</b>	<b>5,97,34,687.00</b>	41071 (Furniture, Fixtures, Fittings and Electrical Appliances (41071))	55,750.00
43180 (Receivables Control Accounts (43180))	5,97,34,687.00	41060 (Office & Other Equipment (41060))	89,990.00
<b>460 (Loans, Advances and Deposits (460))</b>	<b>1,91,537.40</b>	41080 (Other Fixed Assets (41080))	2,40,000.00
46010 (Loans and advances to employees (46010))	6,053.00	41031 (Sewerage and Drainage (41031))	11,64,020.00
46080 (Other current assets (46080))	1,85,484.40	41050 (Vehicles (41050))	9,99,900.00
		41032 (Waterways (41032))	21,13,297.00
		<b>430 (Stock - in-Hand (430))</b>	<b>29,61,800.00</b>
		43010 (Stores (43010))	29,61,800.00
		<b>440 (Pre-Paid Expenses (440))</b>	<b>3,60,087.00</b>
		44020 (Administration (44020))	3,60,087.00
		<b>460 (Loans, Advances and Deposits (460))</b>	<b>15,00,000.00</b>
		46060 (Deposits with external Agencies (46060))	15,00,000.00
		<b>992 (Expenditure Agst Grant Received (992))</b>	<b>8,53,56,869.00</b>
		99210 (Central Government- 99210)	4,17,49,929.00
		99230 (Other Government Agency- 99230)	32,92,342.00
		99220 (State Government 99220)	4,03,14,598.00
<b>Total</b>	<b>24,45,10,244.00</b>	<b>Total</b>	<b>30,64,60,079.90</b>



FOR, PANKAJ K. SHAH ASSOCIATES  
CHARTERED ACCOUNTANTS

Pankaj K. Shah

PARTNER



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પીકે શહેરીસર  
અંજાર નગરપાલિકા

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અંજાર નગરપાલિકા