

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

Sr. No.	Major Head Description	Major Code	Schedule	Amount Rs.	
				2021	2020
I	INCOME				
1	Tax Revenue	110	A	18,49,26,959	11,69,52,201
2	Assigned Revenues & Compansations	120	B	14,58,68,720	12,53,13,844
3	Rental Income from Municipal Properties	130	C	1,12,63,503	1,20,96,767
4	Fees & User Charges	140	D	4,04,90,306	3,07,94,409
5	Sale & Hire Charges	150	E	10,83,920	11,67,540
6	Revenue Grants and Contributions & Subsidies	160	F	11,33,20,130	11,09,63,851
7	Income from Investment	170	G	5,95,19,161	3,78,29,488
8	Interest Earned	171	H	2,33,03,329	1,62,43,566
9	Other Income	180	I	7,66,333	60,93,413
				58,05,42,362	45,74,55,078
II	EXPENDITURE				
1	Establishment Expenses	210	J	28,15,13,432	22,28,91,770
2	Administrative Expenses	220	K	1,14,88,510	98,60,180
3	Operating & Maintenance	230	L	22,68,73,751	12,40,34,133
4	Interest & Finance Charges	240	M	82,858	4,69,743
5	Programme Expenses	250	N	95,99,196	1,21,93,937
6	Revenue Grants, Contribution, & Subcidies to Other	260	O	86,837	8,30,500
7	Provision & Write Off	270	P	31,06,979	12,55,472
8	Miscellaneous Expenses Losses & Refunds	271	Q	-	-
9	Depreciation	272	R	16,99,07,800	11,79,49,651
				70,26,59,362	48,94,85,386
	Gross Surplus of Income Over Expenses			(12,21,17,000)	(3,20,30,308)
	Less :-Transfer to Reserve Funds/Prior Period Exps.	290	S(a)	-	-
	Add : Prior Period Items	280	S(b)	-	10,29,600
	Net Surplus Carried Over to Municipal Fund			(12,21,17,000)	(3,30,59,908)
	Notes to the Accounts		U		

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

For, T. S. Patel & Associates
Chartered Accountants

T. S. Patel

CA Tushar S. Patel

Partner

FRN No. :- 142239W

M No:- 170445

Date :- 20/01/2023

Place :- Navsari

UDIN: 23170445BGWHGC8237



For, Navsari Vijalpore Nagarpalika

Office Supr./Accountant Chief Officer

Date :-

Place :- Navsari

T. S. Patel
ACCOUNT OFFICER CHIEF OFFICER
NAVSARI VIJALPORE NAGARPALIKA

NAVSARI VIJALPORE NAGARPALIKA

UNAUDITED BALANCE SHEET AS AT MARCH 31, 2021

Sr. No.	Major Head Description	Major Code	Sch.	Amount Rs.	
				2021	2020
I	LIABILITIES				
1	Reserve & Surplus :				
(I)	Municipal (General) Fund	310	A	31,31,42,845	23,33,37,075
(II)	Earmarked Funds	311	B	52,85,756	52,85,756
(III)	Reserves	312	C	2,08,70,48,474	1,24,76,85,929
	Total of Reseve and Surplus			2,40,54,77,074	1,48,63,08,760
2	Grant, Contributions for Specific Purposes :				
(I)	Grant, Contribution for Specific purposes	320	D	1,85,82,21,694	86,40,36,718
	Total of Grant, Capital Contribution			1,85,82,21,694	86,40,36,718
3	Loans (Liabilities) :				
(i)	Secured Loans	330	E	-	-
(ii)	Unsecured loans	331	F	-	-
	Total of Loans (Liabilities)			-	-
4	Current Liabilities & Provision :				
(i)	Deposit Received	340	G	5,00,25,094	4,35,18,533
(ii)	Deposits Works	341	H	-	-
(iii)	Other Liabilities	350	I	3,33,10,171	3,13,63,880
(iv)	Provisions	360	J	8,53,901	13,87,485
	Total of Current Liabilities & Provision			8,41,89,166	7,62,69,898
	TOTAL LIABILITIES (Total of 1 to 4)			4,34,78,87,935	2,42,66,15,376
II	ASSETS				
1	Fixed Assets :				
(i)	Fixed Assets	410	K	2,91,90,91,162	1,92,16,63,164
(ii)	Less : Accumulated Depreciation	411	K-1	1,22,35,99,487	76,16,77,547
(iii)	Capital work-in-progress	412	L	17,35,12,460	5,54,60,746
	Total Of Fixed Assets			1,86,90,04,135	1,21,54,46,363
2	Investment :				
(i)	Investments in General Fund	420	M	66,63,749	1,02,13,420
(ii)	Investments in Other Fund	421	M-1	1,64,40,04,233	36,29,72,322
	Total Of Investments			1,65,06,67,982	37,31,85,741
3	Current Assets, Loan & Advances :				
(i)	Stock - in - Hand	430	N	-	-
(ii)	Sundry Debtors(Receivables)	431	O	9,73,10,962	7,19,85,597
(iii)	Less:Accumulated provisions against Debtors	432	O-1	(2,43,27,741)	(1,79,96,399)
(iv)	Pre-paid Expenses	440	P	6,87,304	4,63,172
(v)	Cash & Bank Balances	450	Q	71,59,72,931	77,11,95,376
(vi)	Loans, Advances & Deposits	460	R	3,85,72,362	1,23,35,526
(vii)	Accumulated Provisions against Loans, Advances and Deposits	461	R-1	-	-
(viii)	Other Assets	470	S	-	-
(ix)	Miscellaneous Expenditure to be written off	480	T	-	-
	Total of Current Assets, Loan & Advances			82,82,15,818	83,79,83,272
	TOTAL ASSETS (Total of 1 to 3)			4,34,78,87,935	2,42,66,15,376
	Notes to the Accounts and accounting Policies		U		

For, T. S. Patel & Associates
Chartered Accountants

CA Tushar S. Patel
Partner
FRN No. :- 142239W
M No:- 170445
Date :- 20/01/2023



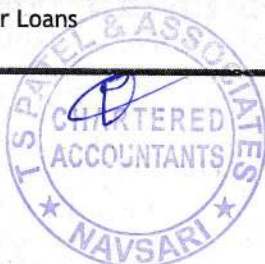
For, Navsari Vijalpore Nagarpalika

Office Supr./Accountant

[Signature]
ACCOUNT OFFICER CHIEF OFFICER
NAVSARI VIJALPORE NAGARPALIKA

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

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2021	2020
SCHEDULE - A : MUNICIPAL FUNDS - 310					
1	Municipal Fund	31010	1	10,30,37,643	(9,88,85,127)
2	Excess of Income & Expenditure Account	31090	2	21,01,05,201	33,22,22,202
	TOTAL			31,31,42,845	23,33,37,075
SCHEDULE- B : EARMARKED FUNDS - 311					
1	Special Fund	31110		-	-
2	Sinking Funds	31150		-	-
3	Trust or Agency funds	31170	3	52,85,756	52,85,756
	TOTAL			52,85,756	52,85,756
SCHEDULE- C: RESERVES- 312					
1	Capital Contributions	31210	4	2,08,70,48,474	1,24,76,85,929
2	Capital Reserve	31211		-	-
3	Borrowing Redumtion Reserve	31220		-	-
4	Special Funds (Utilised)	31230		-	-
5	Starutary Reserve	31240		-	-
6	General Reserve	31250		-	-
7	Revaluation Reserve	31260		-	-
	TOTAL			2,08,70,48,474	1,24,76,85,929
SCHEDULE - D : GRANTS, CONTRIBUTIONS FORSPECIFIC PURPOSE - 320					
1	Central Government	32010	5	1,38,74,70,602	48,33,33,912
2	State Governement	32020	6	47,07,51,092	38,07,02,806
3	Other Government Agencies	32030		-	-
4	Financial Institutions	32040		-	-
5	Welfare Bodies	32050		-	-
6	International Organisations	32060		-	-
7	Others	32080		-	-
	TOTAL			1,85,82,21,694	86,40,36,718
SCHEDULE - E: SECURED LOANS - 330					
1	Loan from Central Government	33010		-	-
2	Loan from State Government	33020		-	-
3	Loan from Government Bodies & Association	33030		-	-
4	Loan from International Agencies	33040		-	-
5	Loan from Banks & Financial Institutions	33050		-	-
6	Other Term Loans	33060		-	-
7	Bonds & Debentures	33070		-	-
8	Other Loans	33080		-	-
	TOTAL			-	-



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Account Officer

Navsari-Vijahore (Jagamath)

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2021	2020
SCHEDULE - F: UNSECURED LOANS - 331					
1	Loans from Central Government	33110		-	-
2	Loans from State Government	33120		-	-
3	Loans from Government Bodies & Association	33130		-	-
4	Loans from International Agencies	33140		-	-
5	Loan from Banks & Other Financial Institutes	33150		-	-
6	Other Term Loans	33160		-	-
7	Bonds & Debentures	33170		-	-
	TOTAL			-	-
SCHEDULE -G : DEPOSITS RECEIVED - 340					
1	From Contractors / Suppliers	34010	7	2,32,58,074	1,68,78,747
2	Deposits - Revenues	34020	8	28,58,374	28,58,374
3	From Staff	34030		-	-
4	From Others	34080	9	2,39,08,647	2,37,81,413
	TOTAL			5,00,25,094	4,35,18,533
SCHEDULE -H : DEPOSIT WORKS - 341					
1	Civil Works	34110		-	-
2	Electrical Works	34120		-	-
3	Others	34180		-	-
	TOTAL			-	-
SCHEDULE -i : OTHER LIABILITIES - 350					
1	Creditors	35010		-	-
2	Employee Liabilities	35011	10	2,82,33,970	2,48,39,652
3	Interest Accrued & Due	35012		-	-
4	Recoveries payable	35020	11	28,77,627	60,29,719
5	Govt. Dues Payable	35030	12	21,98,574	4,94,509
6	Refunds Payable	35040		-	-
7	Advance Collection of Revenues	35041		-	-
8	Others	35080		-	-
9	Sale Proceeds	35090		-	-
	TOTAL			3,33,10,171	3,13,63,880
SCHEDULE -J : PROVISIONS- 360					
1	Provisions for Expenses	36010	13	8,53,901	13,87,485
2	Provisions for Interest	36020		-	-
3	Provisions for other Assets	36030		-	-
	TOTAL			8,53,901	13,87,485




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Account Officer
Navsari-Vjalpore Nagarpalika

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2021	2020
SCHEDULE - K : FIXED ASSETS - 410					
1	Land	41010	14	7,17,18,781	5,75,61,189
2	Building	41020	15	6,85,95,771	6,19,11,281
3	Civil Amenities & Services Centers	41021	16	23,03,68,424	19,78,56,397
4	Commercial Buildings	41022	17	8,80,94,131	7,76,42,192
5	Workshops & work stations	41023	18	6,94,52,875	5,41,60,377
6	Roads & Bridges	41030	19	1,33,39,55,893	68,83,85,924
7	Sewerage and Drainage	41031	20	30,71,32,564	16,87,85,763
8	Waterways	41032	21	54,97,30,625	46,89,42,201
9	Public Lighting	41033	22	5,15,88,096	3,25,85,656
10	Plant & Machinery	41040	23	2,42,55,758	1,61,89,535
11	Hospital Equipment	41041		-	-
12	Vehicles	41050	24	5,27,69,502	4,09,39,813
13	Office & Other Equipment	41060	25	37,82,321	29,82,349
14	Computers	41061	26	1,14,53,881	50,93,943
15	Other Equipment	41062	27	1,24,17,235	1,07,06,042
16	Appliances	41070	28	51,79,259	38,71,091
17	Other Fixed Assets	41080	29	3,85,96,046	3,40,49,411
18	Assets under Disposal	41090		-	-
TOTAL				2,91,90,91,162	1,92,16,63,164
SCHEDULE- K -1 : Accumulated Depreciation- 411					
1	Building	41120	30	18,66,50,561	12,69,68,903
2	Roads & Bridges	41130	31	55,77,60,112	31,83,56,442
3	Sewerage and Drainage	41131	32	14,27,32,276	8,14,26,772
4	Waterways	41132	33	22,09,10,438	15,71,30,897
5	Public Lighting	41133	34	3,10,95,369	1,96,11,545
6	Plant & machinery	41140	35	1,44,81,494	75,71,132
7	Hospital Equipment	41141		-	-
8	Vehicles	41150	36	3,51,62,633	2,49,05,939
9	Office & Other Equipment	41160	37	29,01,412	22,92,605
10	Computers	41161	38	76,60,508	42,79,619
11	Other Office Equipment :	41162	39	69,33,072	51,02,311
12	Furniture, Fixtures, Fittings and Electrical Appliance	41170	40	30,81,579	22,56,093
13	Other Fixed Assets	41180	41	1,42,30,033	1,17,75,289
TOTAL				1,22,35,99,487	76,16,77,547




 Account Officer
 Navsari-Vijalpore Nagarpalika


Sr. No.	Minor Head Description	Minor Code	Group ing	Amount Rs.	
				2021	2020
SCHEDULE - L : Capital Work-in-progress- 412					
1	Specific Grants	41210	42	17,35,12,460	5,54,60,746
2	Special funds	41220			
3	Specific Schemes	41230			
4	Own Source - Assets	41240			
TOTAL				17,35,12,460	5,54,60,746
SCHEDULE -M : Investment General Fund- 420					
1	Central Government Securities	42010	43	66,55,000	86,55,000
2	State Government Securities	42020			
3	Debentures and Bonds	42030			
4	Preference Shares	42040			
5	Equity Shares	42050	44	8,749	15,58,420
6	Units of Mutual Funds	42060			
7	Other Investments	42080			
8	Accumulated Provision	42090			
TOTAL				66,63,749	1,02,13,420
SCHEDULE M-1: Investment Other Fund- 421					
1	Central Government Securities	42110	45	1,64,40,04,233	36,29,72,322
2	State Government Securities	42120			
3	Debentures and Bonds	42130			
4	Preference Shares	42140			
5	Equity Shares	42150			
6	Units of Mutual Funds	42160			
7	Other Investments	42180			
8	Accumulated Provision	42190			
TOTAL				1,64,40,04,233	36,29,72,322
SCHEDULE -N : Stock - in - hand - 430					
1	Stores	43010		-	-
2	Loose Tools	43020			
3	Others	43080			
TOTAL				-	-
SCHEDULE -O : Sundry Debtors(Receivables) - 431					
1	Receivables for Property Taxes	43110	46	9,73,10,962	7,19,85,597
2	Receivable for Other Taxes	43119			
3	Receivables for Cess	43120			
4	Receivable for Fees & User Charges	43130			
5	Receivable from other sources	43140			
6	Receivable from Government	43150			
7	Receivables control accounts	43180			
8	State Govt Cesses/ levies in Property Taxes - Control account	43191			
9	State Govt Cesses/ levies in Water Taxes - Control account	43192			
10	State Govt Cesses/ levies in Other Taxes - Control account	43199			
TOTAL				9,73,10,962	7,19,85,597



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Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2021	2020
SCHEDULE - O-1: ACCUM. PROVISIONS AGAINST DEBTORS (Receivables) - 432					
1	Provisions for outstanding Property Tax	43210	47	63,28,005	47,94,722
2	Provision for outstanding Water Tax	43211	48	91,51,141	74,55,740
3	Provision for outstanding Other Tax	43212	49	88,48,595	57,45,938
4	Provision for outstanding Cess	43220		-	-
5	Provision for outstanding Fees & User Charges	43230		-	-
6	Provision for outstanding other receivable	43240		-	-
7	State Govt Cesses/ levies in Property Taxes - Provision account	43291		-	-
8	State Govt Cesses/ levies in Water Taxes - Provision account	43292		-	-
9	State Govt Cesses/ levies in Other Taxes - Provision account	43299		-	-
TOTAL				2,43,27,741	1,79,96,399
SCHEDULE - P : Pre-paid Expenses - 440					
1	Establishment	44010		-	-
2	Administration	44020	50	6,87,304	4,63,172
3	Operations & Maintenance	44030		-	-
TOTAL				6,87,304	4,63,172
SCHEDULE - Q : CASH & BANK BALANCES - 450					
1	Cash	45010		-	-
Balance with Bank - Municipal Fund					
2	Nationalized Banks	45021	51	13,90,01,612	7,22,52,822
3	Other Scheduled Banks	45022		-	-
4	Scheduled Cooperative Banks	45023		-	-
5	Post Office	45024		-	-
Balance with Bank - Special Funds					
6	Nationalized Banks	45041	52	78,27,763	1,22,78,949
7	Other Scheduled Banks	45042		-	-
8	Scheduled Co-operative Banks	45043		-	-
9	Post Office	45044		-	-
Balance with Bank - Grant Funds					
10	Nationalized Banks	45061	53	56,91,43,556	68,66,63,605
11	Other Scheduled Banks	45062		-	-
12	Scheduled Cooperative Banks	45063		-	-
13	Post Office	45064		-	-
TOTAL				71,59,72,931	77,11,95,376




 Account Officer
 Navsari-Vajrapore Nagarपालिका

Sr. No.	Minor Head Description	Minor Code	Group ing	Amount Rs.	
				2021	2020
SCHEDULE - R : LOANS, ADVANCES & DEPOSITS- 460					
1	Loans & Advances to Employees	46010	54	65,56,439	62,17,538
2	Employees Provident Fund Loans	46020		-	-
3	Loans to Others	46030		-	-
4	Employee's Provident Fund Loans	46020	55	3,07,18,460	54,52,303
5	Advance to Suppliers and contractors	46040	57	2,00,000	1,00,000
6	Advance to others	46050		-	-
7	Deposits with external Agencies	46060	58	10,97,463	5,65,685
8	Other current assets	46080		-	-
	TOTAL			3,85,72,362	1,23,35,526
SCHEDULE - R-1 : Accumulated Provisions against Loans, Advances & Deposits - 461					
1	Loans to Other	46110		-	-
2	Advances	46120		-	-
3	Deposits	46130		-	-
	TOTAL				
SCHEDULE -S- : Other Assets - 470					
1	Deposit Works Expenditure	47010		-	-
2	Inter Unit Accounts	47020		-	-
3	Interest Control Payable	47030		-	-
	TOTAL				
SCHEDULE - T : Miscellaneous Expenditure to be written off - 480					
1	Loan Issue Expenses	48010		-	-
2	Discount on Issue of loans	48020		-	-
3	Others	48030		-	-
	TOTAL				

For, T. S. Patel & Associates
Chartered Accountants

CA Tushar S. Patel
Partner

FRN No. :- 142239W

M No:- 170445

Date :- 20/01/2023

Place :- Navsari

UDIN: 23170445BGWHGC8237



For, Navsari Vijalpore Nagarpalika

Office Supr./Accountant

Chief Officer

Date :-

Place :- Navsari

ACCOUNT OFFICER CHIEF OFFICER
NAVSARI VIJALPORE NAGARPALIKA

Navsari Vijalpore Nagarpalika F.Y. 2020-21

Cash Flow Summary

1-Apr-2020 to 31-Mar-2021

Inflow	1-Apr-2020 to 31-Mar-2021	Outflow	1-Apr-2020 to 31-Mar-2021
120 (Assigned Revenues & Compensations (120))	14,58,68,720.00	Current Liabilities	5,03,52,629.00
340 (Deposits Received (340))	49,14,288.00	450 (Current Assets (450))	3,63,974.00
140 (Fees & User Charges (140))	3,88,24,607.14	220 (Administrative Expenses (220))	82,40,768.00
320 (Grants, Contribution for Specific Purposes (320))	15,14,04,734.00	340 (Deposits Received (340))	1,51,51,991.00
170 (Income from Investments (170))	7,54,309.00	210 (Establishment Expenses (210))	10,35,74,048.00
171 (Interest Earned (171))	2,33,03,328.91	410 (Fixed Assets (410))	43,74,205.00
421 (Investments Other Funds (421))	3,41,31,865.00	240 (Interest & Finance Charges (240))	54,297.00
460 (Loans, Advances and Deposits (460))	14,500.00	421 (Investments Other Funds (421))	26,40,00,000.00
310 (Municipal (General) Fund (310))	40,90,35,344.43	460 (Loans, Advances and Deposits (460))	2,62,56,157.00
180 (Other Income (180))	4,94,482.00	310 (Municipal (General) Fund (310))	2,63,252.00
350 (Other Liabilities (350))	1,67,14,164.00	230 (Operations & Maintenance (230))	20,91,95,448.00
130 (Rental Income from Municipal Properties (130))	1,12,53,703.00	350 (Other Liabilities (350))	26,48,49,943.00
160 (Revenue Grants, Contribution and Subsidies (160))	11,33,20,130.00	440 (Pre-paid Expenses (440))	6,87,304.00
150 (Sale & Hire Charges (150))	10,83,920.00	250 (Program Expenses (250))	61,98,732.00
431 (Sundry Debtors (Receivables) (431))	17,28,91,646.00	360 (Provisions (360))	17,12,895.00
110 (Tax Revenue (110))	2,55,17,944.00	260 (Revenue Grants, Contribution and Subsidies (260))	86,837.00
		999 (Expenditure Against Grant Received)	24,93,87,651.00
Total	1,14,95,27,685.48	Total	1,20,47,50,131.00




 Account Officer
 Navsari-Vijalpore Nagarpalika