

ANAND NAGARPALIKA, ANAND
SCHEDULE FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT
For the year ended March 31, 2019

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2019	2018
SCHEDULE : A : Tax Revenue - 110					
1	Property Tax	11001	1	102687902	98060445
2	Water Tax	11002	2	17290895	18582645
3	Sewerage Tax	11003	3	8314025	8096765
4	Conservancy (Sanitation) Tax	11004	4	5234400	6037153
5	Lighting Tax	11005	5	5580900	6748900
6	Vehicle Tax	11007	6	2170497	2213800
7	Professional Tax	11010	7	27848941	28456974
8	Cess	11052	8	248040	300168
9	Others Taxes	11080	9	1512475	522675
				170888075	169019525
SCHEDULE : B : Assigned Revenue & Compansations - 120					
1	Tax & Duties Collected by Others	12010	10	30600	264220
2	Compansations in lieu of Taxes / Duties	12020	11	89468068	80728574
				89498668	80992794
SCHEDULE : C : Rental Income from Municipal Properties - 130					
1	Rent from Civic Amenities	13010	12	20058058	19521652
2	Rent from Office Building	13020	13	46199	59638
3	Other Rent	13080	14	0	278511
4	Rent, Remissions, and Refund	13090	15	188419	331518
				20292676	20191319
SCHEDULE : D : Fees & User Charges - 140					
1	Empanelment & Registration Charges	14010	16	309280	773005
2	Licensing Fees	14011	17	109819	259710
3	Fees for grant of Permit	14012	18	25175	161294
4	Fees for Certificate / Extract	14013	19	1548551	1396483
5	Development Charges	14014	20	0	11000
6	Regularisation Fees	14015	21	303386	1813956
7	Penalties & Fines	14020	22	675412	541863
8	Other Fees	14040	23	27326517	17588380
9	User Charges	14050	24	2959835	2951431
10	Service / Administrative Charges	14070	25	0	350
11	Other Charges	14080	26	677578	333942
12	Fees Remission and Refund	14090	27	23658	0
				33959211	25831414

For Patel & Mehta
Chartered Accountants
Lead Manager,
CA Roopini Patel
Firm Regl. No.-125480W
Mem.No.- 116802
Date : 12/07/2021
Place : Karamsad

FOR, ANAND MUNICIPALITY
Accountant
(Rashmibhai Patel)



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2019	2018
<u>SCHEDULE : E : Sale & Hire Charges - 150</u>					
1	Sale of Forms & Publications	15011	28	656850	483000
				656850	483000
<u>SCHEDULE : F : Revenue Grant , Contri, & Subcidies - 160</u>					
1	Revenue Grants	16010	29	30960595	207525986
2	Contribution Towards Scheme	16030	30	0	52840
				30960595	207578826
<u>SCHEDULE : G : Income From Investment - 170</u>					
1	Interest	17010	31	91029744	14265453
				91029744	14265453
<u>SCHEDULE : H : Interest Earned - 171</u>					
1	Interest from Bank Account	17110	32	22138801	5095787
				22138801	5095787
<u>SCHEDULE : I : Other Income - 180</u>					
1	Deposite Forfeited	18010	33	0	100000
2	Recovery from Employees	18040	34	0	136245
3	Excess Provisions written back	18060	35	966050	0
4	Miscellaneous Income	18080	36	2420111	1658976
				3386161	1895221
<u>SCHEDULE : J : Establishment Expenses - 210</u>					
1	Salaries, Wages & Bonus	21010	37	156724801	152477096
2	Benefit and Allowances	21020	38	2574475	2657907
3	Pension	21030	39	98352	0
4	Other Terminal & Retirement Benefits	21040	40	15143965	29472464
				174541593	184607467

For, Patel & Mehta
Chartered Accountants
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CA Roshni Patel
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FOR, ANAND MUNICIPALITY

Accountant
(Rashmibhai Patel)



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2019	2018
<u>SCHEDULE : K : Administrative Expenses - 220</u>					
1	Rent,Rates,Taxes	22010	41	45080	1421128
2	Office Maintanance	22011	42	260441	1609889
3	Communication Expenses	22012	43	606020	519000
4	Books & Periodicals	22020	44	0	4195
5	Printing and Stationery	22021	45	634699	673805
6	Travelling & Conveyance	22030	46	6466834	17078
7	Insurance	22040	47	1179737	863566
8	Legal Expenses	22051	48	1068000	6723977
9	Professional and other Fees	22052	49	3358346	2330657
10	Advetisement and Publicity	22060	50	3482167	1792488
11	Others	22080	51	5480430	1393904
				22581754	17349687
<u>SCHEDULE : L : Operating & Maintenance - 230</u>					
1	Power & Fuel	23010	52	59047027	49695692
2	Consumption of Stores	23030	53	12419420	4189588
3	Hire Charges	23040	54	0	81175
4	Repairs & Maintenance Infrastructure Assets	23050	55	11457138	8302156
5	Repairs & Maintenance Civil Amenities	23051	56	2576284	2418169
6	Repairs & Maintenance Building	23052	57	808415	1487434
7	Repairs & Maintenance Vehicles	23053	58	3911304	9098783
8	Repairs & Maintenance Others	23059	59	429584	557857
9	Other Operating & Maintenance expenses	23080	60	0	570940
				90649172	76401794
<u>SCHEDULE : M : Interest & Finance Charges - 240</u>					
1	Bank Charges	24070	61	10090	7755
2	Other Finance Expenses	24080	62	7931285	6502424
				7941375	6510179
<u>SCHEDULE : N : Programme Expenses - 250</u>					
1	Electronic Expenses	25010	63	0	360967
2	Own Programme	25020	64	5140533	2989241
3	Share In Programme of Others	25030	65	2328100	28853404
				7468633	32203612
<u>SCHEDULE : O : Rev. Grant,Contri .Subcidies - 260</u>					
1	Grants	26010	66	0	6101021
2	Contributions	26020	67	742911	830152
3	Subcidies	26030	68	10385	0
				753296	6931173

For, Patel & Mehta
Chartered Accountants

Lead Manager,

C/A Roopin Patel

Firm Regl. No.-125480W

Mem.No.-116802

Date : 12/07/2021

Place :Karansud

FOR ANAND MUNICIPALITY

Accountant

(Rashmibhai Patel)



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2019	2018
<u>SCHEDULE : P : Provision & Write Off - 270</u>					
1	Provision for Doubtful Receivables	27010	69	1225433	2609350
				1225433	2609350
<u>SCHEDULE : Q : Misc. Expenses - 271</u>					
2	Decline in Value of Investments	27130		0	0
				0	0
<u>SCHEDULE : R : Depreciation - 272</u>					
1	Building	27220	70	9180693	8657366
2	Roads & Bridges	27230	71	64477762	53214657
3	Sewerage & Drainage	27231	72	7706171	7138238
4	WaterWays	27232	73	3795959	3743726
5	Vehicles	27250	74	2423968	2356808
6	Office & Other Equipments	27260	75	505057	481004
7	Furniture, Fixture, Fittings and Electrical Appliances	27270	76	241033	157696
8	Other Fixes Assets	27280	77	5111223	4936332
				93441866	80685827
<u>SCHEDULE : S : Prior Period Items - 280</u>					
1	Taxes	28010	78	7144	2232149
2	Refund of Taxes	28050	79	2400	1500
3	Refund of Other - Revenues	28060	80	624	136050
4	Other Expenses	28080	81	710731	16597393
				720899	18967092

<u>SCHEDULE : T : Transfer to Reserve Funds -290</u>					
1	Special Funds	29010		0	0
2	Sinking Funds	29020		0	0
3	Trust Funds	29030		0	0
4	Reserves	29040		0	0
5	Municipal General Fund	29050		0	0
6	Income & Expenditure A/c	29099		0	0
				0	0

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

For, Patel & Mehta
Chartered Accountants

Lead Manager,
CA Roopin Patel
Firm Reg. No.-125480W
Mem.No.- 116802
Date : 12/07/2021
Place :Karamsad

FOR, ANAND MUNICIPALITY

Accountant (Rashmibhai Patel) Chief Officer (Gaurang C. Patel)



ANAND NAGARPALIKA, ANAND.

SCHEDULE FORMING PART OF AND ANNEXED TO BALANCE SHEET
AS AT MARCH 31, 2019

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2019	2018
SCHEDULE - A : MUNICIPAL FUNDS - 310					
1	Municipal Fund	31010	1	103728572.91	106671025
2	Excess of Income & Expenditure Account	31090	2	322002305.02	258515545
	TOTAL			425730877.93	365186570
SCHEDULE- C: RESERVES- 312					
1	Capital Contributions	31210	3	904438119.00	753830324
2	Capital Reserve	31211	4	85718083.00	85718083
	TOTAL			990156202.00	839548407
SCHEDULE - D : GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSE - 320					
1	Central Government	32010	5	262376183.00	205993943
2	State Government	32020	6	553716719.00	401268159
	TOTAL			816092902.00	607262102
SCHEDULE - F: UNSECURED LOANS - 331					
1	Loans from International Agencies	33040	7	38289472.00	38289472
	TOTAL			38289472.00	38289472
SCHEDULE -G : DEPOSITS RECEIVED - 340					
1	From Contractors / Suppliers	34010	8	42476345.00	42536795
2	Deposits - Revenues	34020	9	12438390.00	5561940
3	From Others	34080	10	17479246.00	16989660
	TOTAL			72393981.00	65088395
SCHEDULE -I : OTHER LIABILITIES - 350					
1	Employee Liabilities	35011	11	6991297.00	6251547
2	Recoveries payable	35020	12	7829232.00	4683609
3	Govt. Dues Payable	35030	13	1135898.00	1269427
4	Advance Collection of Revenues	35041	14	3751633.00	1584019
	TOTAL			19708060.00	13788602
SCHEDULE -J : PROVISIONS- 360					
1	Provisions for Expenses	36010	15	8543452.00	4442215
	TOTAL			8543452.00	4442215

Dr. Patel & Mehta
Chartered Accountants

CA Roopin Patel
Firm Reg. No.:125480W
Mem.No.- 116802
Date : 12/07/2021
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FOR, ANAND MUNICIPALITY

Rashmibhai Patel
Accountant
(Rashmibhai Patel)



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2019	2018
SCHEDULE - K : FIXED ASSETS - 410					
1	Land	41010	16	139720166.00	91973968
2	Building	41020	17	9675399.00	6944576
3	Civil Amenities & Services Centers	41021	18	92927601.00	83625578
4	Commercial Buildings	41022	19	42688823.00	42377135
5	Workshops & work stations	41023	20	18771130.00	18771130
6	Roads & Bridges	41030	21	935814114.00	779951894
7	Sewerage and Drainage	41031	22	115295181.00	98839567
8	Waterways	41032	23	60512764.00	57814985
9	Public Lighting	41033	24	2885060.00	1239773
10	Plant & Machinery	41040	25	45327473.00	39043080
11	Hospital Equipment	41041	26	1150275.00	1150275
12	Vehicles	41050	27	29459640.00	25483144
13	Office & Other Equipment	41060	28	7697332.00	6969556
14	Computers	41061	29	3991450.00	3676620
15	Other Equipment	41062	30	4287158.00	4287158
16	Furniture, Fixture, Fittings and Electrical Appliances	41070	31	4192104.00	2493629
17	Other Fix Assets	41080	32	9087929.00	6971838
TOTAL				1523483599.00	1271613906
SCHEDULE- K -1 : Accumulated Depreciation- 411					
1	Building	41120	33	77600954.00	68420261
2	Roads & Bridges	41130	34	299864253.00	235386491
3	Sewerage and Drainage	41131	35	40502945.00	32796774
4	Waterways	41132	36	25261918.00	21465959
5	Public Lighting	41133	37	622850.00	456121
6	Plant & machinery	41140	38	21447899.00	17981079
7	Hospital Equipment	41141	39	778686.00	713112
8	Vehicles	41150	40	13753350.00	11329382
9	Office & Other Equipment	41160	41	2959590.00	2454533
10	Computers	41161	42	3607056.00	3455736
11	Furniture, Fixtures, Fittings and Electrical Appliances	41170	43	1303470.00	1062437
12	Other Fixed Assets	41180	44	3422826.00	2162046
TOTAL				491125797.00	397683931
SCHEDULE - L : Capital Work-in-progress- 412					
1	Specific Grants	41210	45	40168496.00	40168496
TOTAL				40168496.00	40168496
SCHEDULE -M : Investment General Fund- 420					
1	Other Investments	42080	46	12000000.00	12000000
TOTAL				12000000.00	12000000

Patil & Mehta
 Chartered Accountants
 Lead Manager,
 CA Roopin patil
 Firm Regl. No.-125480W
 Mem. No.- 116902
 Date : 12/07/2021
 Place : Karamsad



FOR, ANAND MUNICIPALITY

Accountant

(Rashmibhai Patel)



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2019	2018
SCHEDULE M-1: Investment Other Fund- 421					
1	Equity Shares	42150	47	17000.00	17000
2	Other Investments	42180	48	670551555.00	556885969
TOTAL				670568555.00	556902969
SCHEDULE -O : Sundry Debtors(Receivables) - 431					
1	Receivables for Property Taxes	43110	49	64693811.00	67366360
2	Receivables for Cess	43120	50	300765.00	330458
3	Receivable from other sources	43140	51	14952252.78	11212477
4	Receivable from Government	43150	52	0.00	6169981
TOTAL				79946828.78	85079276
SCHEDULE -O-1: ACCUM. PROVISIONS AGAINST DEBTORS (Receivables) - 432					
1	Provisions for outstanding Property Tax	43210	53	8975909.25	9518097
2	Provision for outstanding Water Tax	43211	54	3328959.00	3412175
3	Provision for outstanding Other Tax	43212	55	3868584.50	3911318
4	Provision for outstanding Cess	43220	56	75191.25	82615
5	Provision for outstanding other receivable	43240	57	3738063.19	2803119
TOTAL				19986707.19	19727324
SCHEDULE - P : Pre-paid Expenses - 440					
1	Administration	44020	58	919011.00	919011
TOTAL				919011.00	919011
SCHEDULE - Q : CASH & BANK BALANCES - 450					
1	Cash	45010	59	6846607.36	3154939
Balance with Bank - Municipal Fund					
2	Nationalized Banks	45021	60	223391250.40	156250692
3	Post Office	45024	61	35140.85	35141
Balance with Bank - Special Funds					
Balance with Bank - Grant Funds					
4	Nationalized Banks	45061	62	317556753.73	216838029
TOTAL				547829752.34	376278801
SCHEDULE - R : LOANS, ADVANCES & DEPOSITS- 460					
1	Loans & Advances to Employees	46010	63	750963.00	1801127
2	Advance to Suppliers and contractors	46040	64	5197413.00	5197413
3	Advance to others	46050	65	576593.00	469779
4	Deposits with external Agencies	46060	66	586240.00	586240
TOTAL				7111209.00	8054559

For. Patel & Mehta
Chartered Accountants

Roopin
Lead Manager.

CA Roopin patel

Firm Regl. No.-1254803W

Mem.No.- 116802

Date : 12/07/2021

Place : Karamsad



FOR, ANAND MUNICIPALITY

Rushil
Accountant

(Rushilbhai Patel)

Gaurang
Chief Officer

(Gaurang .C. Patel)

