

**ANAND NAGARPALIKA, ANAND.**  
**INCOME & EXPENDITURE ACCOUNT**  
**For the year ended March 31,2022.**

Sr. No.	Major Head Description	Major Code	Schedule	Amount Rs.	
				2022	2021
I	<b>INCOME</b>				
1	Tax Revenue	110	A	213761948.00	186917848.00
2	Assigned Revenues & Compansations	120	B	74656450.00	88230350.00
3	Rental Income from Municipal Properties	130	C	13499013.00	16017108.00
4	Fees & User Charges	140	D	33605630.00	25773397.00
5	Sale & Hire Charges	150	E	918839.00	986310.00
6	Revenue Grants and Contributions & Subsidies	160	F	52964160.00	59213751.00
7	Income from Investment	170	G	20153508.00	27130550.00
8	Interest Earned	171	H	21289133.00	26841440.00
9	Other Income	180	I	23371881.00	68284626.00
				<b>454220562.00</b>	<b>499395380.00</b>
II	<b>EXPENDITURE</b>				
1	Establishment Expenses	210	J	194621398.00	230434153.00
2	Administrative Expenses	220	K	24611372.00	22744799.00
3	Operating & Maintenance	230	L	144273000.00	168248795.00
4	Interest & Finance Charges	240	M	10810662.00	13052801.00
5	Programme Expenses	250	N	3785293.00	11145148.00
6	Revenue Grants,Contribution, & Subcidies to Other	260	O	31541600.00	15963400.00
7	Provision & Write Off	270	P	3589866.00	922353.00
8	Miscellaneous Expenses Losses & Refunds	271	Q	0.00	0.00
9	Depreciation	272	R	147034065.00	122959480.00
				<b>560267256.00</b>	<b>585470929.00</b>
	Gross Surplus of Income Over Expenses				
	Less :-Transfer to Reserve Funds/Prior Period Exps.	290	S(a)	147002.00	159656.00
	Add : Prior Period Items	280	S(b)	748306.00	1226854.00
	<b>Net Surplus Carried Over to Municipal Fund</b>			<b>-106942002.00</b>	<b>-87462059.00</b>
	Notes to the Accounts		U		

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

For SARC & Associates  
Chartered Accountants

*Himatlal B Patel*  
CA Himatlal B Patel  
Firm Regi. No.:- 006085N  
Membership No.:- 106181  
UDIN : 23106181BGVRXC5678



FOR, ANAND NAGARPALIKA

*Kiranbhai Mali*  
Accountant

*Shamjibhai Garval*  
Chief Officer

*Rupalben Patel*  
President

(Mr.Kiranbhai Mali) (Mr. Shamjibhai Garval) (Rupalben Patel)

Date : 30/05/2023

Place : Anand

**ANAND NAGARPALIKA, ANAND.**

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

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2022	2021
<b><u>SCHEDULE : A : Tax Revenue - 110</u></b>					
1	Property Tax	11001	1	138707176	117266171
2	Water Tax	11002	2	20228119	18282599
3	Sewerage Tax	11003	3	9493102	8507044
4	Conservancy (Sanitation) Tax	11004	4	6632162	5524922
5	Lighting Tax	11005	5	7270853	5772153
6	Education Tax	11006		0	0
7	Vehicle Tax	11007	6	1159087	1034754
8	Tax on Animals	11008		0	0
9	Electricity	11009		0	0
10	Professional Tax	11010	7	29633868	30175361
11	Advertisement Tax	11011		0	0
12	Pligrimage Tax	11012		0	0
13	Octroi & Toll	11051		0	0
14	Cess	11052	8	323156	256544
15	Others Taxes	11080	9	314425	98300
16	Tax Remission & Refund	11090		0	0
				<b>213761948</b>	<b>186917848</b>
<b><u>SCHEDULE : B : Assigned Revenue &amp; Compansations - 120</u></b>					
1	Tax & Duties Collected by Others	12010	10	0	0
2	Compensations in lieu of Taxes / Duties	12020	11	74656450	88230350
3	Compensations in lieu of Cocessions	12030		0	0
				<b>74656450</b>	<b>88230350</b>
<b><u>SCHEDULE : C : Rental Income from Municipal Properties - 130</u></b>					
1	Rent from Civic Amenities	13010	12	13475902	13253484
2	Rent from Office Building	13020	13	23111	32620
3	Rent from Guest House	13030		0	0
4	Rent from Lease of Land	13040		0	0
5	Other Rent	13080	14	0	0
6	Rent,Remissions,and Refund	13090	15	0	2731004
				<b>13499013</b>	<b>16017108</b>
<b><u>SCHEDULE :D : Fees &amp; User Charges - 140</u></b>					
1	Empanelment & Registration Charges	14010	16	0	0
2	Licensing Fees	14011	17	50834	205947
3	Fees for grant of Permit	14012	18	0	0
4	Fees for Certificate / Extract	14013	19	1786722	1521369
5	Development Charges	14014	20	0	0
6	Regularisation Fees	14015	21	281832	379800
7	Penalties & Fines	14020	22	930604	776478
8	Other Fees	14040	23	16964832	19708013



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2022	2021
9	User Charges	14050	24	2642408	2777462
10	Entry Fees	14060		0	0
11	Service / Administrative Charges	14070	25	16050	16700
12	Other Charges	14080	26	10932348	387628
13	Fees Remission and Refund	14090	27	0	0
				<b>33605630</b>	<b>25773397</b>
	<b>SCHEDULE : E : Sale &amp; Hire Charges - 150</b>				
1	Sale of Products	15010		0	0
2	Sale of Forms & Publications	15011	28	918839	986310
3	Sale of Store & Scrap	15012		0	0
4	Sale of Others	15030		0	0
5	Hire Charges for Vehicles	15040		0	0
6	Hire Charges on Equipments	15041		0	0
				<b>918839</b>	<b>986310</b>
	<b>SCHEDULE : F : Revenue Grant ,Contri &amp; Subcidies -160</b>				
1	Revenue Grants	16010	29	52964160	59213751
2	Reimbursement of Expenses	16020		0	0
3	Contribution Towards Scheme	16030	30	0	0
				<b>52964160</b>	<b>59213751</b>
	<b>SCHEDULE : G : Income From Investment - 170</b>				
1	Interest	17010	31	20153508	27130550
2	Dividand	17020		0	0
3	Income from Project taken Up on Comm. Basis	17030		0	0
4	Profit on sale of Investment	17040		0	0
5	Others	17080		0	0
				<b>20153508</b>	<b>27130550</b>
	<b>SCHEDULE : H : Interest Earned - 171</b>				
1	Interest from Bank Account	17110	32	21289133	26841440
2	Interest on Loan and Advances to Employees	17120		0	0
3	Interest on Loan to Others	17130		0	0
4	Other Interest	17180		0	0
				<b>21289133</b>	<b>26841440</b>
	<b>SCHEDULE : I : Other Income - 180</b>				
1	Deposite Forfeited	18010	33	0	19934487
2	Lapsed Deposits	18011		0	0
3	Insurance Claims Recovery	18020			0
4	Profit on Disposal of Fixed Assets	18030			0
5	Recovery from Employees	18040	34	1389769	1064765
6	Unclaimed Refund payable/Liabilities written back	18050		0	0
7	Excess Provisions written back	18060	35	0	0
8	Miscellaneous Income	18080	36	21982112	47285374
				<b>23371881</b>	<b>68284626</b>



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2022	2021
<b>SCHEDULE : J : Establishment Expenses - 210</b>					
1	Salaries, Wages & Bonus	21010	37	168234579	184458804
2	Benefit and Allowances	21020	38	1982880	2013588
3	Pension	21030	39	0	0
4	Other Terminal & Retirement Benefits	21040	40	24403939	43961761
				<b>194621398</b>	<b>230434153</b>
<b>SCHEDULE : K : Administrative Expenses - 220</b>					
1	Rent, Rates, Taxes	22010	41	0	0
2	Office Maintenance	22011	42	0	410284
3	Communication Expenses	22012	43	518089	476234
4	Books & Periodicals	22020	44	0	7434
5	Printing and Stationery	22021	45	813272	1074068
6	Travelling & Conveyance	22030	46	8492265	6804370
7	Insurance	22040	47	1483123	1556465
8	Audit Fees	22050		0	0
9	Legal Expenses	22051	48	13500	30000
10	Professional and other Fees	22052	49	4122250	6913587
11	Council meeting, Honorarium & sitting fees	22053		0	0
12	Advertisement and Publicity	22060	50	2521009	3173636
13	Membership & subscription	22061		0	0
14	Others	22080	51	6647864	2298721
				<b>24611372</b>	<b>22744799</b>
<b>SCHEDULE : L : Operating &amp; Maintenance - 230</b>					
1	Power & Fuel	23010	52	52399426	51786086
2	Bulk Purchase	23020		0	0
3	Consumption of Stores	23030	53	3372835	3130440
4	Hire Charges	23040	54	0	0
5	Repairs & Maintenance Infrastructure Assets	23050	55	44677436	70458278
6	Repairs & Maintenance Civil Amenities	23051	56	21088891	23915612
7	Repairs & Maintenance Building	23052	57	17889521	16268621
8	Repairs & Maintenance Vehicles	23053	58	3530497	1864434
9	Repairs & Maintenance Others	23059	59	459914	316874
10	Other Operating & Maintenance expenses	23080	60	854480	508450
				<b>144273000</b>	<b>168248795</b>
<b>SCHEDULE : M : Interest &amp; Finance Charges - 240</b>					
1	Interest on Loan from Central Government	24010		0	0
2	Interest on Loan from State Government	24020		0	0
3	Interest on Loan from Government Bodies & Associations	24030		0	0
4	Interest on Loan from international Agencies	24040		0	0
5	Interest on Loan from Bank & Other financial Institutions	24050		0	0
6	Other Interest	24060		0	0
7	Bank Charges	24070	61	0	0
8	Other Finance Expenses	24080	62	10810662	13052801
				<b>10810662</b>	<b>13052801</b>



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2022	2021
<b>SCHEDULE : N : Programme Expenses - 250</b>					
1	Electronic Expenses	25010	63	1473934	4862214
2	Own Programme	25020	64	1063627	1405813
3	Share In Programme of Others	25030	65	1247732	4877121
				<b>3785293</b>	<b>11145148</b>
<b>SCHEDULE : O : Rev.Grant,Contri .Subcidies - 260</b>					
1	Grants	26010	66	31231600	15728400
2	Contributions	26020	67	310000	235000
3	Subsidies	26030	68	0	0
				<b>31541600</b>	<b>15963400</b>
<b>SCHEDULE : P : Provision &amp; Write Off - 270</b>					
1	Provision for Doubtful Receivables	27010	69	3589866	922353
2	Provision for Other Assets	27020		0	0
3	Revenues written off	27030		0	0
4	Assets Written Off	27040		0	0
5	Miscllaneous Expenses Written Off	27050		0	0
				<b>3589866</b>	<b>922353</b>
<b>SCHEDULE : Q : Misc.Expenses - 271</b>					
1	Loss on Disposal of Assets	27110		0	0
2	Loss on Disposal of Inveatments	27120		0	0
3	Decline in Value of Investments	27130		0	0
				<b>0</b>	<b>0</b>
<b>SCHEDULE : R : Depreciacion - 272</b>					
1	Building	27220	70	18072280	13776219
2	Roads & Bridgs	27230	71	78267693	72978900
3	Sewerage & Drainage	27231	72	28975304	15902439
4	WaterWays	27232	73	12178736	10578917
5	Vehicles	27250	74	2900644	2836478
6	Office & Other Equipments	27260	75	452698	505482
7	Furniture,Fixture,Fittings and Electrical Appliances	27270	76	293964	278184
8	Other Fixes Assets	27280	77	5892746	6102861
				<b>147034065</b>	<b>122959480</b>
<b>SCHEDULE : S : Prior Period Items - 280</b>					
1	Taxes	28010	78	0	0
2	Other Revenues	28020		0	0
3	Recovery of revenues written off	28030		0	0
4	Other Income	28040		0	0
5	Refund of Taxes	28050	79	28941	239671
6	Refund of Other - Revenues	28060	80	719365	987183
7	Other Expenses	28080	81	0	0
				<b>748306</b>	<b>1226854</b>



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2022	2021
1	SCHEDULE : T : Transfer to Reserve Funds -290 Trust Fund	29030	82	147002	159656
				147002	159656

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

For SARC & Associates  
Chartered Accountants

FOR, ANAND NAGARPALIKA

*Himatlal B Patel*



CA Himatlal B Patel  
Firm Regi. No.:- 006085N  
Membership No.:- 106181  
UDIN : 23106181BGVRXC5678

*Kiran*  
Accountant

(Mr. Kiranbhai Mali)

*Shamjibhai*

Chief Officer

(Mr. Shamjibhai Garval)

*Rupalben*  
President

(Rupalben Patel)

Date : 30/05/2023

Place : Anand

## BALANCE SHEET AS AT MARCH 31, 2022.

Sr. No.	Major Head Description	Major Code	Sch.	Amount Rs.	
				2022	2021
<b>I</b>	<b>LIABILITIES</b>				
<b>1</b>	<b>Reserve &amp; Surplus :</b>				
(I)	Municipal (General) Fund	310	A	187852687.86	294794690.60
(II)	Earmarked Funds	311	B	0.00	0.00
(III)	Reserves	312	C	1592123943.00	1508241330.00
	<b>Total of Reseve and Surplus</b>			<b>1779976630.86</b>	<b>1803036020.60</b>
<b>2</b>	<b>Grant, Contributions for Specific Purposes :</b>				
(I)	Grant, Contribution for Specific purposes	320	D	1260321760.00	1205406795.00
	<b>Total of Grant, Capital Contribution</b>			<b>1260321760.00</b>	<b>1205406795.00</b>
<b>3</b>	<b>Loans (Liabilities) :</b>				
(i)	Secured Loans	330	E	0.00	0.00
(ii)	Unsecured loans	331	F	38289472.00	38289472.00
	<b>Total of Loans (Liabilities)</b>			<b>38289472.00</b>	<b>38289472.00</b>
<b>4</b>	<b>Current Liabilities &amp; Provision :</b>				
(i)	Deposit Received	340	G	83252235.00	74404294.00
(ii)	Deposits Works	341	H	0.00	0.00
(iii)	Other Liabilities	350	I	34770454.00	18947086.00
(iv)	Provisions	360	J	1333527.00	5538840.00
	<b>Total of Current Liabilities &amp; Provision</b>			<b>119356216.00</b>	<b>98890220.00</b>
	<b>TOTAL LIABILITIES (Total of 1 to 4)</b>			<b>3197944078.86</b>	<b>3145622507.60</b>
<b>II</b>	<b>ASSETS</b>				
<b>1</b>	<b>Fixed Assets :</b>				
(i)	Fixed Assets	410	K	2416758984.00	2180566122.00
(ii)	Less : Accumulated Depreciation	411	K-1	862767915.26	715733850.26
(iii)	Capital work-in-progress	412	L	40168496.00	40168496.00
	<b>Total Of Fixed Assets</b>			<b>1594159564.74</b>	<b>1505000767.74</b>
<b>2</b>	<b>Investment :</b>				
(i)	Investments in General Fund	420	M	97443410.00	13648644.00
(ii)	Investments in Other Fund	421	M-1	743531331.00	817872012.00
	<b>Total Of Investments</b>			<b>840974741.00</b>	<b>831520656.00</b>
<b>3</b>	<b>Current Assets, Loan &amp; Advances :</b>				
(i)	Stock - in - Hand	430	N	70190.00	70190.00
(ii)	Sundry Debtors(Receivables)	431	O	85079761.78	69331170.78
(iii)	Less:Accumulated provisions against Debtors	432	O-1	29292150.19	25702284.19
(iv)	Pre-paid Expenses	440	P	53548.00	1434297.00
(v)	Cash & Bank Balances	450	Q	694084999.97	750483282.97
(vi)	Loans, Advances & Deposits	460	R	12813424.30	13484427.30
(vii)	Accumulated Provisions against Loans, Advances and Deposits	461	R-1	0.00	0.00
(viii)	Other Assets	470	S	0.00	0.00
(ix)	Miscellaneous Expenditure to be written off	480	T	0.00	0.00
	<b>Total of Current Assets, Loan &amp; Advances</b>			<b>762809773.86</b>	<b>809101083.86</b>
	<b>TOTAL ASSETS (Total of 1 to 3)</b>			<b>3197944079.60</b>	<b>3145622507.60</b>
	Notes to the Accounts and accounting Policies		U		

For SARC & Associates  
Chartered Accountants

*Himmat Patel*

CA Himmatlal B Patel

Firm Regi. No.- 006085N

Membership No.- 106181

UDIN : 23106181BGVRXC5678

Date : 30/05/2023

Place : Anand



FOR, ANAND NAGARPALIKA

*Kiranbhai Mali*  
Accountant

(Mr.Kiranbhai Mali)

*Shamjibhai Garval*  
Chief Officer

(Mr. Shamjibhai Garval)

*Rupalben Patel*  
President

(Rupalben Patel)

**ANAND NAGARPALIKA, ANAND.**

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

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2022	2021
<b><u>SCHEDULE - A : MUNICIPAL FUNDS - 310</u></b>					
1	Municipal Fund	31010	1	102402636	102402637
2	Excess of Income & Expenditure Account	31090	2	85450052	192392054
	<b>TOTAL</b>			<b>187852688</b>	<b>294794691</b>
<b><u>SCHEDULE - B : EARMARKED FUNDS - 311</u></b>					
1	Special Fund	31110		0	0
2	Sinking Funds	31150		0	0
3	Trust or Agency funds	31170		0	0
	<b>TOTAL</b>			<b>0</b>	<b>0</b>
<b><u>SCHEDULE - C : RESERVES - 312</u></b>					
1	Capital Contributions	31210	3	1502108753	1418226140
2	Capital Reserve	31211	4	90015190	90015190
3	Borrowing Redumtion Reserve	31220		0	0
4	Special Funds (Utilised)	31230		0	0
5	Starutory Reserve	31240		0	0
6	General Reserve	31250		0	0
7	Revaluation Reserve	31260		0	0
	<b>TOTAL</b>			<b>1592123943</b>	<b>1508241330</b>
<b><u>SCHEDULE - D : GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSE - 320</u></b>					
1	Central Government	32010	5	320542188	319943232
2	State Governement	32020	6	939779572	885463563
3	Other Government Agencies	32030		0	0
4	Financial Institutions	32040		0	0
5	Welfare Bodies	32050		0	0
6	International Organisations	32060		0	0
7	Others	32080		0	0
	<b>TOTAL</b>			<b>1260321760</b>	<b>1205406795</b>
<b><u>SCHEDULE - E : SECURED LOANS - 330</u></b>					
1	Loan from Central Government	33010		0	0
2	Loan from State Government	33020		0	0
3	Loan from Government Bodies & Association	33030		0	0
4	Loan from International Agencies	33040		0	0
5	Loan from Banks & Financial Institutions	33050		0	0
6	Other Term Loans	33060		0	0
7	Bonds & Debentures	33070		0	0
8	Other Loans	33080		0	0
	<b>TOTAL</b>			<b>0</b>	<b>0</b>





Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2022	2021
<b>SCHEDULE - F : UNSECURED LOANS - 331</b>					
1	Loans from Central Government	33110		0	0
2	Loans from State Government	33120		0	0
3	Loans from Government Bodies & Association	33130		0	0
4	Loans from International Agencies	33040	7	38289472	38289472
5	Loan from Banks & Other Financial Institutes	33050		0	0
6	Other Term Loans	33060		0	0
7	Bonds & Debentures	33070		0	0
	TOTAL			38289472	38289472
<b>SCHEDULE - G : DEPOSITS RECEIVED - 340</b>					
1	From Contractors / Suppliers	34010	8	51111498	50447448
2	Deposits - Revenues	34020	9	20314171	14956371
3	From Staff	34030		0	0
4	From Others	34080	10	11826566	9000475
	TOTAL			83252235	74404294
<b>SCHEDULE - H : DEPOSIT WORKS - 341</b>					
1	Civil Works	34110		0	0
2	Electrical Works	34120		0	0
3	Others	34180		0	0
	TOTAL			0	0
<b>SCHEDULE - I : OTHER LIABILITIES - 350</b>					
1	Creditors	35010	11	0	0
2	Employee Liabilities	35011	12	5324282	5722765
3	Interest Accrued & Due	35012		0	0
4	Recoveries payable	35020	13	3469305	7634334
5	Govt. Dues Payable	35030	14	1974736	231573
6	Refunds Payable	35040		0	0
7	Advance Collection of Revenues	35041	15	4977407	5218685
8	Others	35080		19024724	139729
9	Sale Proceeds	35090		0	0
	TOTAL			34770454	18947086
<b>SCHEDULE - J : PROVISIONS - 360</b>					
1	Provisions for Expenses	36010	16	1333527	5538840
2	Provisions for Interest	36020		0	0
3	Provisions for other Assets	36030		0	0
	TOTAL			1333527	5538840



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2022	2021
<b>SCHEDULE - K : FIXED ASSETS - 410</b>					
1	Land	41010	17	188823898	183889769
2	Building	41020	18	10124488	10124488
3	Civil Amenities & Services Centers	41021	19	213367935	181688279
4	Commercial Buildings	41022	20	42688823	42688823
5	Workshops & work stations	41023	21	21895232	21746880
6	Roads & Bridges	41030	22	1244159345	1175763899
7	Sewerage and Drainage	41031	23	392392091	275620809
8	Waterways	41032	24	164198782	156717874
9	Public Lighting	41033	25	2885060	2885060
10	Plant & Machinery	41040	26	49507655	48267535
11	Hospital Equipment	41041	27	1150275	1150275
12	Vehicles	41050	28	40762721	36275015
13	Office & Other Equipment	41060	29	8032355	8032355
14	Computers	41061	30	4178884	4163684
15	Other Equipment	41062	31	11531118	11531118
16	Furniture, Fixture, Fittings and Electrical Appliances	41070	32	5057794	4374874
17	Other Fix Assets	41080	33	16002528	15645385
18	Assets under Disposal	41090		0	0
	<b>TOTAL</b>			<b>2416758984</b>	<b>2180566122</b>
<b>SCHEDULE- K - 1 : Accumulated Depreciation - 411</b>					
1	Building	41120	34	119339766	101267486
2	Roads & Bridges	41130	35	518878056	440610363
3	Sewerage and Drainage	41131	36	94143084	65167780
4	Waterways	41132	37	54478619	42299883
5	Public Lighting	41133	38	1235910	1052671
6	Plant & machinery	41140	39	31579504	28415711
7	Hospital Equipment	41141	40	922073	881802
8	Vehicles	41150	41	22081881	19181237
9	Office & Other Equipment	41160	42	4320517	3908090
10	Computers	41161	43	4020493	3919967
11	Other Office Equipment :	41162	44	4504559	3264578
12	Furniture, Fixtures, Fittings and Electrical Appliances	41170	45	2164485	1870521
13	Other Fixed Assets	41180	46	5098968	3893761
	<b>TOTAL</b>			<b>862767915</b>	<b>715733850</b>
<b>SCHEDULE - L : Capital Work-in-progress - 412</b>					
1	Specific Grants	41210	47	40168496	40168496
2	Special funds	41220		0	0
3	Specific Schemes	41230		0	0
4	Own Source - Assets	41240		0	0
	<b>TOTAL</b>			<b>40168496</b>	<b>40168496</b>



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2022	2021
<b>SCHEDULE - M : Investment General Fund - 420</b>					
1	Central Government Securities	42010		0	0
2	State Government Securities	42020		0	0
3	Debentures and Bonds	42030		0	0
4	Preference Shares	42040		0	0
5	Equity Shares	42050		0	0
6	Units of Mutual Funds	42060		0	0
7	Other Investments	42080	48	97443410	13648644
8	Accumulated Provision	42090		0	0
	<b>TOTAL</b>			<b>97443410</b>	<b>13648644</b>
<b>SCHEDULE M-1: Investment Other Fund- 421</b>					
1	Central Government Securities	42110		0	0
2	State Government Securities	42120		0	0
3	Debentures and Bonds	42130		0	0
4	Preference Shares	42140		0	0
5	Equity Shares	42150	49	17000	17000
6	Units of Mutual Funds	42160		0	0
7	Other Investments	42180	50	743514331	817855012
8	Accumulated Provision	42190		0	0
	<b>TOTAL</b>			<b>743531331</b>	<b>817872012</b>
<b>SCHEDULE - N : Stock - in - hand - 430</b>					
1	Stores	43010	51	70190	70190
2	Loose Tools	43020		0	0
3	Others	43080		0	0
	<b>TOTAL</b>			<b>70190</b>	<b>70190</b>
<b>SCHEDULE - O : Sundry Debtors(Receivables) - 431</b>					
1	Receivables for Property Taxes	43110	52	74642331	60305188
2	Receivable for Other Taxes	43119		0	0
3	Receivables for Cess	43120	53	300684	273095
4	Receivable for Fees & User Charges	43130		0	0
5	Receivable from other sources	43140	54	8673508	8752888
6	Receivable from Government	43150	55	0	0
7	Receivables control accounts	43180	56	1463239	0
8	State Govt Cesses/ levies in Property Taxes - Control account	43191		0	0
9	State Govt Cesses/ levies in Water Taxes - Control account	43192		0	0
10	State Govt Cesses/ levies in Other Taxes - Control account	43199		0	0
	<b>TOTAL</b>			<b>85079762</b>	<b>69331171</b>



Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2022	2021
<b>SCHEDULE - O-1 : ACCUM. PROVISIONS</b>					
<b>AGAINST DEBTORS (Receivables) - 432</b>					
1	Provisions for outstanding Property Tax	43210	57	17726390	15064995
2	Provision for outstanding Water Tax	43211	58	5243307	4848635
3	Provision for outstanding Other Tax	43212	59	5446442	4919526
4	Provision for outstanding Cess	43220	60	101580	94697
5	Provision for outstanding Fees & User Charges	43230		0	0
6	Provision for outstanding other receivable	43240	61	774431	774431
7	State Govt Cesses/ levies in Property Taxes - Provision account	43291		0	0
8	State Govt Cesses/ levies in Water Taxes - Provision account	43292		0	0
9	State Govt Cesses/ levies in Other Taxes - Provision account	43299		0	0
	<b>TOTAL</b>			<b>29292150</b>	<b>25702284</b>
<b>SCHEDULE - P : Pre-paid Expenses - 440</b>					
1	Establishment	44010		0	0
2	Administration	44020	62	53548	1434297
3	Operations & Maintenance	44030		0	0
	<b>TOTAL</b>			<b>53548</b>	<b>1434297</b>
<b>SCHEDULE - Q : CASH &amp; BANK BALANCES - 450</b>					
1	Cash	45010	63	1873578	2734034
<b>Balance with Bank - Municipal Fund</b>					
2	Nationalized Banks	45021	64	192362493	344934534
3	Other Scheduled Banks	45022		0	0
4	Scheduled Cooperative Banks	45023		0	0
5	Post Office	45024	65	35141	35141
<b>Balance with Bank - Special Funds</b>					
6	Nationalized Banks	45041		0	0
7	Other Scheduled Banks	45042		0	0
8	Scheduled Co-operative Banks	45043		0	0
9	Post Office	45044		0	0
<b>Balance with Bank - Grant Funds</b>					
10	Nationalized Banks	45061	66	499813788	402779574
11	Other Scheduled Banks	45062		0	0
12	Scheduled Cooperative Banks	45063		0	0
13	Post Office	45064		0	0
	<b>TOTAL</b>			<b>694085000</b>	<b>750483283</b>
<b>SCHEDULE - R : LOANS, ADVANCES &amp; DEPOSITS- 460</b>					
1	Loans & Advances to Employees	46010	67	669697	653367
2	Employees Providend Fund Loans	46020	67A	4566808	6214667
3	Loans to Others	46030	-	0	0
4	Advance to Suppliers and contractors	46040	68	5553408	5197413
5	Advance to others	46050	69	583593	576593
6	Deposits with external Agencies	46060	70	586240	586240
7	Other current assets	46080	71	853678	256147
	<b>TOTAL</b>			<b>12813424</b>	<b>13484427</b>

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2022	2021
<b>SCHEDULE - R-1 : Accumulated Provisions against Loans, Advances &amp; Deposits - 461</b>					
1	Loans to Other	46110		0	0
2	Advances	46120		0	0
3	Deposits	46130		0	0
	<b>TOTAL</b>			<b>0</b>	<b>0</b>
<b>SCHEDULE - S : Other Assets - 470</b>					
1	Deposit Works Expenditure	47010		0	0
2	Inter Unit Accounts	47020		0	0
3	Interest Control Payable	47030		0	0
	<b>TOTAL</b>			<b>0</b>	<b>0</b>
<b>SCHEDULE - T : Miscellaneous Expenditure to be written off - 480</b>					
1	Loan Issue Expenses	48010		0	0
2	Discount on Issue of loans	48020		0	0
3	Others	48030		0	0
	<b>TOTAL</b>			<b>0</b>	<b>0</b>

For SARC & Associates  
Chartered Accountants

*Himatlal B Patel*

CA Himatlal B Patel

Firm Regi. No.:- 006085N

Membership No.:- 106181

UDIN : 23106181BGVRXC5678

Date : 30/05/2023

Place : Anand

FOR, ANAND NAGARPALIKA

*Kiranbhai Mali*

Accountant

(Mr.Kiranbhai Mali)

*Shamjibhai Garval*

Chief Officer

(Mr. Shamjibhai Garval)

*Rupalben Patel*

President

(Rupalben Patel)