

Gujarat Municipal Accounting Reform Project - 2005-15

Annual Accounts

F.Y. 2014-2015

BOTAD NAGAR SEVA SADAN

Submitted by:

GAUDANI ASSOCIATES

MAHESH. H .GAUDANI
101-VISHAL FLATES,
OPP: VRINDAVANDHAM,
GARDEN ROAD,
MAHUVA-364 290.

Submitted to:



Gujarat Municipal Finance Board

GMARP Project Management & Training Unit

Nigam Vistar, Sector-10/A,

Gandhinagar-382010

Phone No-23250296-23250332- 23250294

Fax :-(079)23250280

E-Mail : gmfb1@yahoo.co.in Web : www.gmfb.in

Botad Nagar Palika 13-14**Profit & Loss A/c**

1-Apr-2014 to 31-Mar-2015

Particulars	1-Apr-2014 to 31-Mar-2015	Particulars	1-Apr-2014 to 31-Mar-2015
220 (Administrative Expenses (220))	17,37,914.00	120 (Assigned Revenues & Compensations (120))	4,26,02,885.00
272 (Depreciation (272))	6,67,83,308.00	140 (Fees & User Charges (140))	25,00,779.00
210 (Establishment Expenses (210))	3,80,02,762.00	170 (Income from Investments (170))	21,26,611.00
240 (Interest & Finance Charges (240))	5,22,749.00	171 (Interest Earned (171))	5,49,906.00
271 (Miscellaneous Expenses (271))		180 (Other Income (180))	8,37,681.00
230 (Operations & Maintenance (230))	1,87,13,276.00	130 (Rental Income from Municipal Properties (130))	3,80,448.00
280 (Prior Period Item (280))	62,76,017.00	160 (Revenue Grants, Contribution and Subsidies (160))	54,35,707.00
250 (Program Expenses (250))	6,79,739.00	150 (Sale & Hire Charges (150))	13,99,750.00
270 (Provisions and Write off (270))	7,41,629.00	110 (Tax Revenue (110))	3,63,42,010.00
260 (Revenue Grants, Contribution and Subsidies (260))	52,38,932.00	Nett Loss	4,65,20,549.00
290 (Transfer to Reserve Funds (290))			
Total	13,86,96,326.00	Total	13,86,96,326.00



[Signature]
 Accountant
 Botad Nagarpalika

[Signature]
 Chief Officer
 Botad Municipality

[Signature]
 B. Y. Mehta
 President,
 Botad Nagarpalika

Botad Nagar Palika 13-14

Profit & Loss A/c

1-Apr-2014 to 31-Mar-2015

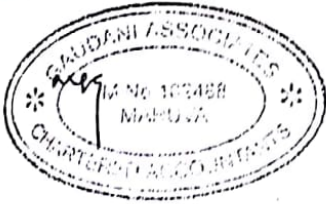
Particulars	1-Apr-2014 to 31-Mar-2015	Particulars	1-Apr-2014 to 31-Mar-2015
220 (Administrative Expenses (220))		120 (Assigned Revenues & Compensations (120))	4,26,02,885.00
22010 (Rent, Rates and Taxes (22010))	1,74,181.00	12020 (Compensation in lieu of Taxes / duties (12020))	4,26,02,885.00
22011 (Office Maintenance (22011))	15,343.00		
22012 (Communication Expenses (22012))	1,33,639.00	140 (Fees & User Charges (140))	25,00,779.00
22021 (Printing and Stationery (22021))	6,01,923.00	14011 (Licensing Fees (14011))	66,700.00
22030 (Travelling & Conveyance (22030))	38,804.00	14012 (Fees for Grant of Permit (14012))	621.00
22040 (Insurance (22040))	58,923.00	14013 (Fees for Certificate or Extract (14013))	6,523.00
22051 (Legal Expenses (22051))	21,000.00	14014 (Development Charges (14014))	3,85,855.00
22052 (Professional and other Fees (22052))	5,32,711.00	14020 (Penalties and Fines (14020))	4,15,013.00
22060 (Advertisement and Publicity (22060))	1,36,833.00	14040 (Other Fees (14040))	8,38,884.00
22080 (Others (22080))	24,557.00	14050 (User Charges (14050))	2,50,694.00
		14070 (Service / Administrative Charges (14070))	5,36,489.00
272 (Depreciation (272))	6,67,83,308.00	170 (Income from Investments (170))	21,26,611.00
27220 (Buildings (27220))	1,22,99,626.00	17010 (Interest (17010))	21,26,611.00
27230 (Roads & Bridges (27230))	1,90,92,777.00		
27231 (Sewerage and Drainage (27231))	23,88,229.00	171 (Interest Earned (171))	5,49,906.00
27232 (Waterways (27232))	3,10,69,695.00	17110 (Interest from Bank Accounts (17110))	5,49,906.00
27250 (Vehicles (27250))	2,46,544.00		
27260 (Office & Other Equipment (27260))	3,00,234.00	180 (Other Income (180))	8,37,681.00
27270 (Furniture, Fixtures, Fittings and Electrical Appliances)	4,99,533.00	18040 (Recovery from Employees (18040))	2,43,948.00
27280 (Other Fixed Assets (27280))	43,873.00	18060 (Excess Provisions written back (18060))	2,35,272.00
27240 (Deprecation -Plant and Machinery)	8,42,797.00	18080 (Miscellaneous income (18080))	3,58,461.00
210 (Establishment Expenses (210))	3,80,02,762.00	130 (Rental Income from Municipal Properties (130))	3,80,448.00
21010 (Salaries, Wages and Bonus (21010))	3,23,87,740.00	13010 (Rent from Civic Amenities (13010))	3,80,448.00
21020 (Benefits and Allowances (21020))	11,23,395.00		
21040 (Other Terminal & Retirement Benefits (21040))	42,91,627.00	160 (Revenue Grants, Contribution and Subsidies (160))	54,35,707.00
		16030 (Contribution towards schemes (16030))	2,00,000.00
240 (Interest & Finance Charges (240))	5,22,749.00	16010 (Revenue Grant (16010))	52,35,707.00
24010 (Interest on Loans from Central Government (24010))	5,21,524.00		
24070 (Bank Charges (24070))	1,225.00	150 (Sale & Hire Charges (150))	13,99,750.00
		15011 (Sale of Forms & Publications (15011))	2,27,250.00
271 (Miscellaneous Expenses (271))		15012 (Sale of stores & scrap (15012))	11,72,500.00
230 (Operations & Maintenance (230))	1,87,13,276.00	110 (Tax Revenue (110))	3,63,42,010.00
23010 (Power & Fuel (23010))	85,49,073.00	11001 (Property Tax (11001))	1,68,77,000.00
23030 (Consumption of Stores (23030))	28,17,265.00	11002 (Water Tax (11002))	99,27,000.00
23040 (Hire Charges (23040))	14,31,675.00	11003 (Sewerage Tax (11003))	16,40,000.00
23050 (Repairs & Maintenance Infrastructure Assets (23050))	41,51,132.00	11004 (Conservancy (Sanitation) Tax (11004))	25,31,000.00
23052 (Repairs & maintenance Buildings (23052))	4,950.00	11005 (Lighting Tax (11005))	25,31,000.00
23053 (Repairs & maintenance Vehicles (23053))	16,79,310.00	11010 (Professional Tax (11010))	28,36,010.00
23059 (Repairs & maintenance Others (23059))	79,871.00		
		Nett Loss	4,65,20,549.00
280 (Prior Period Item (280))	62,76,017.00		
28080 (Other Expenses (28080))	62,76,017.00		
250 (Program Expenses (250))	6,79,739.00		
25010 (Election Expenses (25010))	6,650.00		
25020 (Own Program (25020))	6,71,289.00		
25030 (Share in program of others (25030))	1,800.00		
270 (Provisions and Write off (270))	7,41,629.00		
27010 (Provisions for Doubtful receivables (27010))	7,41,629.00		

Final Balance sheet of Botad Nagar Seva Sadan.

Botad Nagar Palika 13-14

Profit & Loss A/c : 1-Apr-2014 to 31-Mar-2015

Particulars	1-Apr-2014 to 31-Mar-2015	Particulars	1-Apr-2014 to 31-Mar-2015
260 (Revenue Grants, Contribution and Subsidies (260))	52,38,932.00		
26010 (Grants (26010))	52,35,707.00		
26030 (Subsidies (26030))	3,225.00		
290 (Transfer to Reserve Funds (290))			
Total	13,86,96,328.00	Total	13,86,96,328.00



S. Patel
Chartered Accountant
Botad Municipality

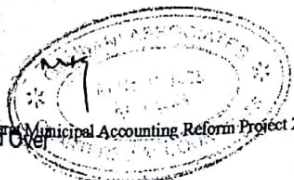
[Signature]
Chief Officer
Botad Municipality

B. J. Mehta
President
Botad Municipality

Botad Nagar Palika 13-14

Balance Sheet 1-Apr-2014 to 31-Mar-2015

Liabilities	as at 31-Mar-2015	Assets	as at 31-Mar-2015
Capital Account		Working Capital	10,28,93,443.52
Loans (Liability)		450 (Current Assets)	10,28,93,443.52
411 (Accumulated Depreciation (411))		450 Cash and Bank Accounts (450)	10,28,93,443.52
41120 (Buildings (41120))	13,04,39,943.70	Less: Current Liabilities	
41130 (Roads & Bridges (41130))	1,78,43,082.55	461 (Accumulated Provisions against Loans, Advances and Deposits (461))	
41131 (Sewerage and Drainage (41131))	5,29,97,633.45	412 (Capital Work in - progress (412))	
41132 (Waterways (41132))	1,02,99,416.00	410 (Fixed Assets (410))	75,35,80,246.00
41133 (Public Lighting (41133))	3,85,87,087.00	41010 (Land (41010))	5.00
41140 (Plant & machinery (41140))	10,06,011.00	41020 (Buildings (41020))	5,65,28,119.00
41150 (Vehicles (41150))	76,31,206.85	41021 (Civic amenities & Service Centers (41021))	5,22,91,323.00
41161 (Computers (41161))	7,21,482.25	41022 (Commercial Buildings (41022))	3,06,35,901.00
41162 (Other Office Equipment : (41162))	6,64,404.60	41023 (Workshops & work stations (41023))	4,86,844.00
41170 (Furniture, Fixtures, Fittings and Electrical Appliances (41170))	1,30,001.90	41030 (Roads & Bridges (41030))	23,84,53,061.00
	5,59,618.10	41031 (Sewerage and Drainage (41031))	3,37,70,632.00
432 (Accumulated Provisions against Debtors (Receivables) (432))	2,45,16,586.60	41032 (Waterways (41032))	31,80,30,554.00
43210 (Provision for outstanding Property Taxes (43210))	1,81,03,435.25	41033 (Public Lighting (41033))	44,35,998.00
43211 (Provision for outstanding Water Taxes (43211))	84,13,151.25	41040 (Plant & Machinery (41040))	1,21,40,377.00
340 (Deposits Received (340))	65,36,136.00	41050 (Vehicles (41050))	23,58,840.00
34010 (From Contractors / Suppliers (34010))	43,63,538.00	41060 (Office & Other Equipment (41060))	1,97,770.00
34020 (Deposits - Revenues (34020))	10,42,890.00	41061 (Computers (41061))	18,54,819.00
34080 (From Others (34080))	11,29,708.00	41062 (Other Equipment : (41062))	5,15,291.00
341 (Deposit works (341))		41070 (Furniture, Fixtures, Fittings and Electrical Appliances (41070))	40,80,722.00
311 (Earmarked Funds (311))		420 (Investments General Fund (420))	
320 (Grants, Contribution for specific purposes (320))	16,48,58,420.91	421 (Investments Other Funds (421))	4,58,03,065.00
32010 (Central Government (32010))	1,84,09,458.25	42180 (Other Investments (42180))	4,58,03,065.00
32020 (State Government (32020))	14,64,48,962.65	460 (Loans, Advances and Deposits (460))	98,451.00
350 (Other Liabilities (350))	16,65,36,902.00	46010 (Loans and advances to employees (46010))	98,451.00
35011 (Employee liabilities (35011))	22,30,115.00	480 (Miscellaneous Expenditure to be written off (480))	
35012 (Interest Accrued and due (35012))	5,20,53,315.00	310 (Municipal (General) Fund (310))	4,96,26,350.59
35020 (Recoveries payable (35020))	4,80,863.00	31010 (Municipal Fund (31010))	6,70,84,271.59
35030 (Government Dues payable (35030))	11,17,72,609.00	31090 (Excess of Income and Expenditure (31090))	(1,74,37,921.00)
360 (Provisions (360))	4,78,445.00	470 (Other Assets (470))	
36010 (Provisions for Expenses (36010))	4,78,445.00	440 (Pre-paid Expenses (440))	88,666.00
312 (Reserves (312))	53,99,24,924.00	44020 (Administration (44020))	88,666.00
31210 (Capital Contribution (31210))	53,99,24,924.00	430 (Stock - in-hand (430))	
330 (Secured Loans (330))		431 (Sundry Debtors (Receivables) (431))	10,16,43,683.00
331 (Unsecured Loans (331))		43110 (Receivables for Property Taxes (43110))	9,80,66,344.00
33120 (Loans from State Government (33120))	2,04,42,547.00	43150 (Receivable from Government (43150))	35,77,339.00
	2,04,42,547.00	999 (Expenditure Against Grant (999))	
	1,05,37,33,905.11	Carried Over	1,05,37,33,905.11



Complied with Municipal Accounting Reform Project 2005-15.

Signature

Signature
Chief Officer

Page 75 of 154
Signature
Botad Nagar Palika

Final Balance sheet of Botad Nagar Seva Sadan.

Botad Nagar Palika 13-14

Balance Sheet : 1-Apr-2014 to 31-Mar-2015

as at 31-Mar-2015

Liabilities

Assets

1,05,37,33,905.11

Brought Forward

1,05,37,33,905.11 Brought Forward

Profit & Loss A/c

Opening Balance

(₹) 65,20,549.00

Current Period

(₹) 65,20,549.00

Less: Transferred

1,05,37,33,905.11

Total

1,05,37,33,905.11 Total



[Signature]
Accountant
Botad Nagarpalika

[Signature]
Chief Officer
Botad Municipality

[Signature]
B. J. Mehta

Botad Nagar Palika 13-14**Balance Sheet**

1-Apr-2014 to 31-Mar-2015

Liabilities		Assets	
as at 31-Mar-2015		as at 31-Mar-2015	
Capital Account		Working Capital	10,28,93,443.52
Loans (Liability)		461 (Accumulated Provisions against Loans, Advances and Deposits (461))	
411 (Accumulated Depreciation (411))	13,04,39,943.70	412 (Capital Work in - progress (412))	
432 (Accumulated Provisions against Debtors (Receivables) (432))	2,45,16,586.50	410 (Fixed Assets (410))	75,35,80,246.00
340 (Deposits Received (340))	65,36,136.00	420 (Investments General Fund (420))	
341 (Deposit works (341))		421 (Investments Other Funds (421))	4,58,03,065.00
311 (Earmarked Funds (311))		460 (Loans, Advances and Deposits (460))	98,451.00
320 (Grants, Contribution for specific purposes (320))	16,48,58,420.91	480 (Miscellaneous Expenditure to be written off (480))	
350 (Other Liabilities (350))	16,65,36,902.00	310 (Municipal (General) Fund (310))	4,96,26,350.59
360 (Provisions (360))	4,78,445.00	470 (Other Assets (470))	
312 (Reserves (312))	53,99,24,924.00	440 (Pre-paid Expenses (440))	88,666.00
330 (Secured Loans (330))		430 (Stock - in-hand (430))	
331 (Unsecured Loans (331))	2,04,42,647.00	431 (Sundry Debtors (Receivables) (431))	10,16,43,683.00
Profit & Loss A/c		999 (Expenditure Against Grant (999))	
Opening Balance			
Current Period	(-),65,20,549.00		
Less: Transferred	(-),65,20,549.00		
Total	1,05,37,33,905.11	Total	1,05,37,33,905.11



[Signature]
 Accountant
 Botad Nagarpalika

[Signature]
 Chief Officer
 Botad Municipality

[Signature]
 President,
 Botad Nagarpalika