

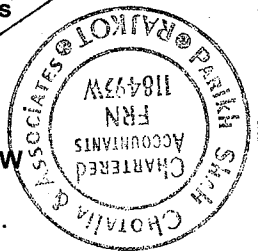
BHAYAVADAR NAGAR PALIKA
INCOME & EXPENDITURE ACCOUNT
For the year ended March 31,2019

Major Head Description	Major Code	Schedule	Amount Rs.	
			2019	2018
I INCOME				
1 Tax Revenue	110	A	6,986,092	6,419,095
2 Assigned Revenues & Compansations	120	B	6,207,362	6,181,632
3 Rental Income from Municipal Properties	130	C	382,160	200,756
4 Fees & User Charges	140	D	324,397	2,432,972
5 Sale & Hire Charges	150	E	244,750	128,150
6 Revenue Grants and Contributions & Subsidies	160	F	3,665,924	5,048,347
7 Income from Investment	170	G	0	0
8 Interest Earned	171	H	1,570,532	1,176,722
9 Other Income	180	I	3,233,886	94,450
			22,615,103	21,682,124
II EXPENDITURE				
1 Establishment Expenses	210	J	8,853,799	7,563,579
2 Administrative Expenses	220	K	899,774	822,445
3 Operating & Maintenance	230	L	19,212,859	7,720,170
4 Interest & Finance Charges	240	M	1,401,905	27,820
5 Programme Expenses	250	N	56,975	236,939
6 Revenue Grants, Contribution, & Subcidies to Other	260	O	2,316,772	262,885
7 Provision & Write Off	270	P	442,983	2,125
8 Miscellaneous Expenses Losses & Refunds	271	Q	0	0
9 Depreciacion	272	R	21,539,720	20,629,699
			54,724,788	37,265,661
Gross Surplus of Income Over Expenses			(32,109,685)	(15,583,537)
Less :- Prior Period Items	280	S	1,203,303	11,200
Less : Transfer to Reserve Funds/Prior Period Exps.	290	T	0	0
Net Surplus Carried Over to Municipal Fund			(33,312,988)	(15,594,737)
Notes to the Accounts		U		

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

For. Parikh Shah Chotalia & Associates
Chartered Accountants

Lead Manager.
Jay H. Chotalia
Firm Regi. No. 118493W
Mem.No.- 107632
Date : 14.03.2020
Place :Rajkot



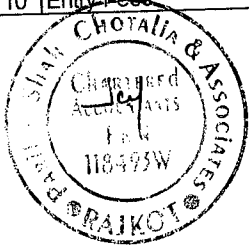
श्री. जे. ए. चोटीया,
नगरपालिका
लायावर


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नगरपालिका-लायावर

Parikh Shah Chotalia & Associates
Chartered Accountants

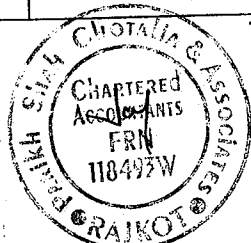
SCHEDULE FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT
For the year ended March 31,2019

S. No.	Minor Head Description	Minor Code	Grouping	Amount Rs	
				2018	2019
SCHEDULE : A : Tax Revenue - 110					
1	Property Tax	11001	1	2,278,983	1,814,792
2	Water Tax	11002	2	3,350,640	3,194,410
3	Sewerage Tax	11003		0	0
4	Conservancy (Sanitation) Tax	11004	3	739,500	727,000
5	Lighting Tax	11005		0	0
6	Education Tax	11006		0	0
7	Vehicle Tax	11007		0	0
8	Tax on Animals	11008		0	0
9	Electricity	11009	4	418,929	411,900
10	Professional Tax	11010	5	198,040	270,993
11	Advertisement Tax	11011		0	0
12	Pilgrimage Tax	11012		0	0
13	Octroi & Toll	11051		0	0
14	Cess	11052		0	0
15	Others Taxes	11080		0	0
16	Tax Remission & Refund	11090		0	0
	TOTAL			6,986,092	6,419,095
SCHEDULE : B : Assigned Revenue & Compansations - 120					
1	Tax & Duties Collected by Others	12010		0	0
2	Compansations in lieu of Taxes / Duties	12020	6	6,207,362	6,181,632
3	Compansations in lieu of Cecessions	12030		0	0
	TOTAL			6,207,362	6,181,632
SCHEDULE : C : Rental Income from Municipal Properties - 130					
1	Rent from Civic Amenities	13010	7	382,088	200,702
2	Rent from Office Building	13020		0	0
3	Rent from Guest House	13030		0	0
4	Rent from Lease of Land	13040		0	0
5	Other Rent	13080	8	72	54
6	Rent,Remissions,and Refund	13090		0	0
	TOTAL			382,160	200,756
SCHEDULE :D : Fees & User Charges - 140					
1	Empanelment & Registration Charges	14010		0	0
2	Licensing Fees	14011	9	9,247	17,630
3	Fees for grant of Permit	14012	10	95,852	3,234
4	Fees for Certificate / Extract	14013	11	23,300	10,780
5	Development Charges	14014	12	0	1,151,865
6	Regularisation Fees	14015		0	0
7	Penalties & Fines	14020		0	0
8	Other Fees	14040	13	70,068	92,203
9	User Charges	14050	14	75,260	87,890
10	Entry Fees	14060		0	0



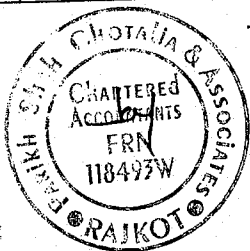

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11	Service / Administrative Charges	14070	15	50,670	1,069,370
12	Other Charges	14080		0	0
13	Fees Remission and Refund	14090		0	0
	TOTAL			324,397	2,432,972
	SCHEDULE : E : Sale & Hire Charges - 150				
1	Sale of Products	15010	16	209,700	0
2	Sale of Forms & Publications	15011		0	0
3	Sale of Store & Scrap	15012	17	0	120,250
4	Sale of Others	15030		0	0
5	Hire Charges for Vehicles	15040	18	35,050	7,900
6	Hire Charges on Equipments	15041		0	0
	TOTAL			244,750	128,150
	SCHEDULE : F :Revenue Grant ,Contri.&Subcidies -160				
1	Revenue Grants	16010	19	3,665,924	5,048,347
2	Reimbursement of Expenses	16020		0	0
3	Contribution Towards Scheme	16030		0	0
	TOTAL			3,665,924	5,048,347
	SCHEDULE : G : Income From Investment - 170				
1	Interest	17010		0	0
2	Dividend	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
	TOTAL			0	0
	SCHEDULE : H : Interest Earned - 171				
1	Interest from Bank Account	17110	20	1,570,532	1,176,722
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
	TOTAL			1,570,532	1,176,722
	SCHEDULE : I : Other Income - 180				
1	Deposite Forfeited	18010		0	0
2	Lapsed Deposits	18011		0	0
3	Insurance Claims Recovery	18020		0	0
4	Profit on Disposal of Fixed Assets	18030		0	0
5	Recovery from Employees	18040	21	36,000	2,500
6	Unclaimed Refund payable/Liabilities written back	18050		0	0
7	Excess Provisions written back	18060	22	0	35,556
8	Miscellaneous Income	18080	23	3,197,886	56,394
	TOTAL			3,233,886	94,450
	SCHEDULE : J :Establishment Expenses - 210				
1	Salaries,Wages & Bonus	21010	24	8,583,022	7,416,720
2	Benefit and Allowances	21020	25	102,627	59,839
3	Pension	21030		0	0
4	Other Terminal & Retirement Benefits	21040	26	168,150	87,020
	TOTAL			8,853,799	7,563,579



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SCHEDULE : K : Administrative Expenses - 220					
1	Rent,Rates,Taxes	22010	27	0	9,332
2	Office Maintenance	22011	28	27,885	4,150
3	Communication Expenses	22012	29	69,272	71,175
4	Books & Periodicals	22020	30	13,795	15,005
5	Printing and Stationery	22021	31	130,407	113,039
6	Travelling & Conveyance	22030	32	108,477	99,256
7	Insurance	22040	33	127,970	2,758
8	Audit Fees	22050		0	0
9	Legal Expenses	22051	34	0	120
10	Professional and other Fees	22052	35	54,959	12,000
11	Council meeting, Honorarium & sitting fees	22053		0	0
12	Advetisement and Publicity	22060	36	204,215	177,850
13	Membership & subscription	22061		0	0
14	Others	22080	37	162,794	317,760
	TOTAL			899,774	822,445
SCHEDULE : L : Operating & Maintenance - 230					
1	Power & Fuel	23010	38	3,317,149	4,046,497
2	Bulk Purchase	23020	39	13,499,643	0
3	Consumption of Stores	23030	40	624,909	420,925
4	Hire Charges	23040	41	77,500	632,852
5	Repairs & Maintenance Infrastructure Assets	23050	42	858,574	1,004,484
6	Repairs & Maintenance Civil Amenities	23051	43	17,470	50,000
7	Repairs & Maintenance Building	23052	44	2,100	848,894
8	Repairs & Maintenance Vehicles	23053	45	694,733	674,691
9	Repairs & Maintenance Others	23059	46	120,781	41,827
10	Other Operating & Maintenance expenses	23080		0	0
	TOTAL			19,212,859	7,720,170
SCHEDULE : M : Interest & Finance Charges - 240					
1	Inerest on Loan from Central Government	24010	47	1,333,637	0
2	Inerest on Loan from State Govenment	24020	48	61,169	0
3	Inerest on Loan from Government Bodies & Associations	24030		0	0
4	Inerest on Loan from international Agencies	24040		0	0
5	Inerest on Loan from Bank & Other financial Institutions	24050		0	23,470
6	Other Inerest	24060	49	0	4,350
7	Bank Charges	24070	50	7,099	0
8	Other Finance Expenses	24080		0	0
	TOTAL			1,401,905	27,820
SCHEDULE : N : Programme Expenses - 250					
1	Electronic Expenses	25010	51	0	6,434
2	Own Programme	25020	52	56,975	218,705
3	Share In Programme of Others	25030	53	0	11,800
	TOTAL			56,975	236,939
SCHEDULE : O : Rev.Grant,Contri .Subcidies - 260					
1	Grants	26010	54	2,316,772	237,885
2	Contributions	26020	55	0	25,000
3	Subcidies	26030		0	0
	TOTAL			2,316,772	262,885



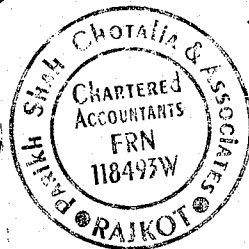
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SCHEDULE : P : Provision & Write Off - 270				
1	Provision for Doubtful Receivables	27010	56	442,983
2	Provision for Other Assets	27020		0
3	Revenues written off	27030		0
4	Assets Written Off	27040		0
5	Miscellaneous Expenses Written Off	27050		0
TOTAL				442,983
SCHEDULE : Q : Misc. Expenses - 271				
1	Loss on Disposal of Assets	27110		0
2	Loss on Disposal of Investments	27120		0
3	Decline in Value of Investments	27130		0
TOTAL				0
SCHEDULE : R : Depreciation - 272				
1	Building	27220	57	6,491,239
2	Roads & Bridges	27230	58	9,089,498
3	Sewerage & Drainage	27231	59	76,570
4	Water Ways	27232	60	4,190,742
5	Vehicles	27250	61	145,096
6	Office & Other Equipments	27260	62	27,455
7	Furniture, Fixture, Fittings and Electrical Appliances	27270	63	50,790
8	Other Fixes Assets	27280	64	1,468,331
TOTAL				21,539,720
SCHEDULE : S : Prior Period Items - 280				
1	Taxes	28010		0
2	Other Revenues	28020	65	5,700
3	Recovery of revenues written off	28030		0
4	Other Income	28040		0
5	Refund of Taxes	28050		0
6	Refund of Other - Revenues	28060	66	2,400
7	Other Expenses	28080	67	1,200,903
TOTAL				1,203,303
SCHEDULE : T : Transfer to Reserve Funds -290				
1	Special Funds	29010		0
2	Sinking Funds	29020		0
3	Trust Funds	29030		0
4	Reserves	29040		0
5	Municipal General Fund	29050		0
6	Income & Expenditure A/c	29099		0
TOTAL				0

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

For. Parikh Shah Chotalia & Associates
Chartered Accountants

Lead Manager.
Jay H. Chotalia
Firm Regi. No. 118493W
Mem.No.- 107632
Date : 14.03.2020
Place :Rajkot

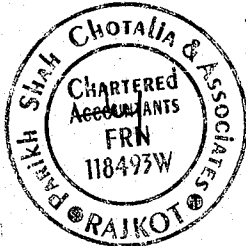



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ચીફ ઓફિસર,
નગરપાલિકા-ભાયાવદર

**GROUPING ANNEXED TO & FORMING PART OF SCHEDULE TO
INCOME & EXPENDITURE ACCOUNT
For the year ended March 31, 2019**

1	GROUPING : 1 PROPERTY TAX - 11001	TOTAL	1100101	2,278,983	1,814,792
	Property tax Residential			2,278,983	1,814,792
1	GROUPING : 2 WATER TAX - 11002	TOTAL	1100201	3,350,640	3,194,410
	Water Tax			3,350,640	3,194,410
1	GROUPING : 3 Conservancy (Sanitation) Tax 11004	TOTAL	1100401	739,500	727,000
	General Cleaning Tax			739,500	727,000
1	GROUPING : 4 Electricity Tax - 11009	TOTAL	1100901	418,929	411,900
	Electricity Tax			418,929	411,900
1	GROUPING : 5 Professional Tax - 11010	TOTAL	1101001	198,040	270,993
	Professional Tax			198,040	270,993
1	GROUPING : 6 Compensation in lieu of Taxes/Duties - 12020	TOTAL	1202001	6,207,362	6,181,632
	Compensation in lieu of Octroi			6,207,362	6,181,632
1 2 3	GROUPING : 7 Rent from Civic Amenities - 13010	TOTAL	1301002 1301007 1301014	237,688	81,939
	Rent-Shopping Complexes			51,500	0
	Rent-Community Halls			92,900	118,763
	Rent-Other Civic Amenities			382,088	200,702
1	GROUPING : 8 : Other Rents - 13080	TOTAL	1308001	72	54
	Rent-Advertisement/ Hording on Municipal Properties			72	54
1 2	GROUPING : 9 : Licensing fees - 14011	TOTAL	1401101 1401110	6,247	16,630
	Fees shop & establishment License			3,000	1,000
	Fees Other Trade Licence			9,247	17,630
1	GROUPING : 10 Grant of Permit : - 14012	TOTAL	1401201	95,852	3,234
	Fees Plan Sanction Scrutiny			95,852	3,234



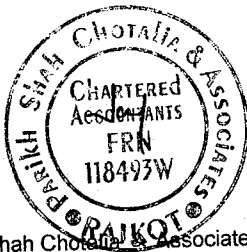

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GROUPING : 11 : Fees for Certificate or Extract - 14013				
1	Fees -Other copy & Certificate	1401306	23,300	10,780
	TOTAL		23,300	10,780
GROUPING : 12 : Development Charges - 14014				
1	Fees - Betterment/Development Charges	1401401	0	1,151,865
	TOTAL		0	1,151,865
GROUPING : 13 : Other fees - 14040				
1	Fees - Property Transfer	1404001	50,200	38,000
2	Fees - Library	1404010	1,193	1,303
3	Fees- Other	1404016	18,675	52,900
	TOTAL		70,068	92,203
GROUPING : 14 : User Charges - 14050				
1	User Charges - Hospital Ambulance Hire	1405003	0	6,000
2	User Charges - Septic Tank Clearance	1405017	13,100	12,890
3	User Charges - Funeral Materials	1405023	62,160	69,000
	TOTAL		75,260	87,890
GROUPING : 15 : Service / Administrative Charges - 14070				
1	Service Charges - Road Damage Recoveries	1407001	0	976,100
2	Service Charges - Administrative	1407002	50,670	93,270
	TOTAL		50,670	1,069,370
GROUPING : 16 : Sale of Products - 15010				
1	Sale of Products - Manure & Compost	1501003	209,700	120,250
	TOTAL		209,700	120,250
GROUPING : 17 : Sale of Stores & Scrap - 15012				
1	Sale of - Scrap	1501202	0	120,250
	TOTAL		0	120,250
GROUPING : 18 : Hire Charges For Vehicles - 15040				
1	Hire Charges -Other Vehicles	1504003	35,050	7,900
	TOTAL		35,050	7,900
GROUPING : 19 : Revenue Grants - 16010				
1	Roads Repairs & Maint.	1601015	0	1,000,000
2	Land Revenue and Non Agri. Assessment Grant	1601016	702,115	351,058
3	Salary & Allowance Grant	1601021	1,164,240	3,031,431
4	Safaikar Incentive	1601024	353,000	0
5	Nirmal Gujarat Grant	1601057	1,332,000	0
6	Election Grant	1601062	0	520,000
7	Vavar Disease Grant	1601063	0	23,500
8	Mission Mangalam Grant	1601068	0	18,000
9	Revenue Grant - Birth & Death Reg. Grant	1601073	1,137	1,233
10	Ummid Yojna Grant	1601074	0	103,125
11	Swachh Nagar - Ghanisth Safai Grant	1601075	81,912	0
12	NULM Grant	1601076	31,520	0
	TOTAL		3,665,924	5,048,347
GROUPING : 20 : Interest from Bank Accounts - 17110				
1	Interest - On Bank Savings Accounts	1711001	1,570,532	1,176,722
	TOTAL		1,570,532	1,176,722



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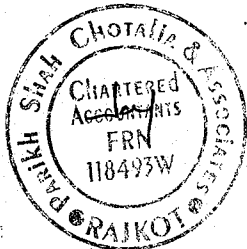
GROUPING : 21 : Recovery From Employees - 18040				
1	Recovery of Excess Salary paid	1804001	36,000	2,500
	TOTAL		36,000	2,500
GROUPING : 22 : Excess Provision Written Back -Property Taxes Receivables				
1	Excess Provision Written Back - Property Taxes Receivables	1806001	0	15,051
2	Excess Provision Written Back - Other Taxes Receivables	1806002	0	20,505
	TOTAL		0	35,556
GROUPING : 23 : Miscellaneous Income - 18080				
1	General purpose donation	1808001	200	0
2	Other Income	1808004	35,307	56,394
3	Prior Period Income	1808051	3,162,379	0
	TOTAL		3,197,886	56,394
GROUPING : 24 : Salaries Wages and bonus - 21010				
1	Basic Pay	2101001	6,065,614	5,452,250
2	Dearness Allowance	2101002	1,031,855	731,707
3	Wages	2101003	738,738	429,660
4	Arrears of Salaries	2101010	743,815	803,103
5	Salary Difference	2101012	3,000	0
	TOTAL		8,583,022	7,416,720
GROUPING : 25 : Benefits and Allowances - 21020				
1	House Rent	2102001	19,936	3,540
2	Washing	2102003	650	700
3	Conveyance	2102004	2,417	100
4	Medical	2102005	20,661	8,200
5	Charge Allowance	2102007	39,220	20,182
6	Other	2102020	19,743	27,117
	TOTAL		102,627	59,839
GROUPING : 26 : Other Terminal & Retirement Benefits - 21040				
1	Leave Encashment	2104001	168,150	87,020
	TOTAL		168,150	87,020
GROUPING : 27 Rent Rates & Taxes - 22010				
1	Rent Exps - Other Taxes	2201010	0	9,332
	TOTAL		0	9,332
GROUPING : 28 Office Maintenance - 22011				
1	Electricity Exps	2201101	0	2,200
2	Drinking Water Exps	2201102	13,395	0
3	Cleaning Wages Exps.	2201104	8,900	0
4	Curtains Table Cloth Exps.	2201105	2,090	1,950
5	Locks & Photo Frame Exps.	2201106	3,500	0
	TOTAL		27,885	4,150
GROUPING : 29 : Communication Expenses - 22012				
1	Telephone Landline	2201201	50,596	61,830
2	Internet Subscription	2201205	5,508	0
3	Postage Courier Telegram	2201206	13,168	9,345
	TOTAL		69,272	71,175
GROUPING : 30 Books & Periodicals - 22020				
1	Magazines	2202002	3,773	0
2	Newspapers	2202003	10,022	15,005
	TOTAL		13,795	15,005



Parikh Shah Chotalia & Associates
Chartered Accountants

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GROUPING : 31 Printing & Stationary - 22021				
1	Stationary & Printing	2202101	83,645	94,418
2	Xerox Expenses	2202103	46,762	18,621
	TOTAL		130,407	113,039
GROUPING : 32 Travelling & Conveyance - 22030				
1	Staff Travelling Expenses	2203001	108,477	99,256
	TOTAL		108,477	99,256
GROUPING : 33 Insurance - 22040				
1	Vehicle Insurance Premium	2204004	127,970	2,758
	TOTAL		127,970	2,758
GROUPING : 34 Legal Expenses - 22051				
1	Other Legal /License Fees	2205104	0	120
	TOTAL		0	120
GROUPING : 35 Professional & other fees - 22052				
1	Technical Consultant's Fees	2205203	43,959	0
2	Advocates Fees	2205205	4,000	0
3	Tax Consultants Fees	2205206	7,000	7,000
4	Other Professional Fees	2205210	0	5,000
	TOTAL		54,959	12,000
GROUPING : 36 Advertisement & Publicity - 22060				
1	Print Media	2206001	68,756	63,707
2	Banner / Hordings	2206003	3,040	7,550
3	Web Site Expenses	2206006	20,181	17,363
4	Photography & Videography	2206007	19,760	13,530
5	Others	2206008	92,478	75,700
	TOTAL		204,215	177,850
GROUPING : 37 Others - 22080				
1	Maps & Zones Fees	2208001	0	8,500
2	Seminar & Meeting Expenses	2208002	2,340	152,492
3	Testing & Inspection	2208005	900	0
4	Software Expenses	2208006	100,142	117,379
5	Office General Expenses	2208008	57,412	39,389
6	Miscellaneous Expenses	2208012	2,000	0
	TOTAL		162,794	317,760
GROUPING : 38 Power & Fuel - 23010				
1	Electricity Water Supply Dept	2301001	2,324,968	2,695,717
2	Electricity Street Light	2301002	673,292	1,182,867
3	Electricity Office	2301005	133,544	69,360
4	Electricity Others	2301006	185,345	98,553
	TOTAL		3,317,149	4,046,497
GROUPING : 39 Bulk Purchases - 23020				
1	Bulk Purchases - Water	2302002	13,499,643	0
	TOTAL		13,499,643	0
GROUPING : 40 Consumption of Stores - 23030				
1	Solid Waste / Sanitary	2303001	5,000	32,935
2	Lighting Materials	2303002	21,605	92,764
3	Stores - Pesticidies , Fertilizer & Chemicals	2303004	207,020	2,210
4	Water Purifying Chemicals	2303005	134,050	0
5	Tools & Tackles	2303009	0	10,630
6	Others	2303010	257,234	282,386
	TOTAL		624,909	420,925



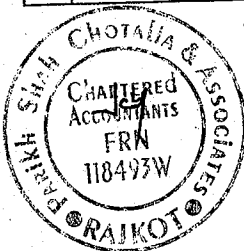
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GROUPING : 41 Hire Charges - 23040				
1	Hire Charges Exp - Tractors / Commercial Vehicles	2304003	77,500	632,852
	TOTAL		77,500	632,852
GROUPING : 42 Repair & Maintenance Infrastructure Assets				
23050				
1	Roads and Bridge	2305001	270,280	127,510
2	Water Supply System	2305004	353,240	489,076
3	Sewerage & Drainage System	2305005	32,498	252,078
4	Street Lighting	2305007	136,764	20,220
5	Solid Waste Management Infrastructure	2305010	61,992	115,600
6	Others	2305012	3,800	0
	TOTAL		858,574	1,004,484
GROUPING : 43 Repair & Maintenance Civic Amenities-				
23051				
1	Libraries	2305112	0	6,500
2	Crematorium	2305115	500	43,500
3	Parks & Gardens	2305101	16,970	0
	TOTAL		17,470	50,000
GROUPING : 44 Repairs and Maintenance Buildings - 23052				
1	School Building	2305204	0	8,050
2	Health Care Center/Hospitals	2305205	0	16,200
3	Other Buildings	2305209	2,100	824,644
	TOTAL		2,100	848,894
GROUPING : 45 Repairs and Maintenance Vehicles - 23053				
1	Tractors Maintenance	2305301	2,530	56,667
2	Water Tanker Maintenance	2305302	1,000	0
3	Cars Maintenance	2305304	0	2,395
4	Ambulance & Deadbody Van Maintenance	2305306	13,465	480
5	Auto Rickshaw Maintenance	2305307	0	1,500
6	Other Vehicle Maintenance	2305309	125,948	34,300
7	Diesel	2305310	551,790	579,349
	TOTAL		694,733	674,691
GROUPING : 46 Repairs and Maintenance Others - 23059				
1	Furniture & Fixture	2305901	0	9,350
2	Air / Water Cooler	2305903	0	550
3	Computers Repairs & Expenses	2305904	120,781	31,927
	TOTAL		120,781	41,827
GROUPING : 47 Interest on Loans from Central Government				
24010				
1	Interest Expense - Central Govt. Loan	2401001	1,333,637	0
	TOTAL		1,333,637	0
GROUPING : 48 Interest on Loans from State Government -				
24020				
1	Interest Expense - State Govt. Loan	2402001	61,169	0
	TOTAL		61,169	0
GROUPING : 49 Other Interest - 24060				
1	Interest Expense - others	2406005	0	23,470
	TOTAL		0	23,470



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GROUPING : 50 Bank Charges - 24070					
1	Bank Charges	TOTAL	2407001	7,099	4,350
				7,099	4,350
GROUPING : 51 Election Expenses - 25010					
1	Election Expense	TOTAL	2501001	0	6,434
				0	6,434
GROUPING : 52 Own Program - 25020					
1	Educational Program		2502003	0	5,000
2	Cultural & Festival Celbration		2502004	45,225	40,085
3	Other Program		2502006	11,750	173,620
		TOTAL		56,975	218,705
GROUPING : 53 Share in Program of Other - 25030					
1	Population Counting	TOTAL	2503005	0	11,800
				0	11,800
GROUPING : 54 Grants - 26010					
1	Mission Mangalam Grant Exps.		2601051	24,000	18,000
2	Nirmal Sauchalay Grant Exps		2601052	1,332,000	0
3	Sanitation Tax Contribution Grant Exps		2601053	353,000	0
4	Land Revenue Grant Exps		2601055	3,168	0
5	Election Grant Exps		2601057	356,555	115,527
6	Birth Death Registration Grant Exps		2601058	1,137	1,233
7	Umid Yojna Grant Exps		2601059	0	103,125
8	Sujalam Sufalamjal Abhiyan Grant Exps.		2601060	133,480	0
9	NULM Grant Expenses		2601061	31,520	0
10	Swachh Nagar - Ghanisth Safai Grant		2601062	81,912	0
		TOTAL		2,316,772	237,885
GROUPING : 55 Contributions - 26020					
1	Donations	TOTAL	2602001	0	25,000
				0	25,000
GROUPING : 56 Provisions for Doubtful receivables - 27010					
1	Property Tax		2701001	375,915	0
2	Other Taxes		2701002	67,069	2,125
		TOTAL		442,983	2,125
GROUPING : 57 Buildings - 27220					
1	Depreciation - Buildings	TOTAL	2722001	6,491,239	5,447,509
				6,491,239	5,447,509
GROUPING : 58 Roads and Bridges - 27230					
1	Depreciation - Roads & Bridges	TOTAL	2723001	9,089,498	9,132,357
				9,089,498	9,132,357
GROUPING : 59 Sewerage and Drainage - 27231					
1	Depreciation - Sewerage & Drainage	TOTAL	2723101	76,570	85,078
				76,570	85,078
GROUPING : 60 Water Ways - 27232					
1	Depreciation - Waterways	TOTAL	2723201	4,190,742	4,652,020
				4,190,742	4,652,020
GROUPING : 61 Vehicles - 27250					
1	Depreciation - Vehicles	TOTAL	2725001	145,096	170,701
				145,096	170,701

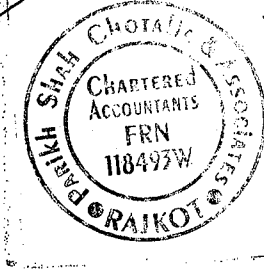


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1	GROUPING : 62 Office & Other Equipments - 27260	TOTAL	2726001	27,455	30,700
	Depreciation - Office & Other Equipments			27,455	30,700
1	GROUPING : 63 Furniture, Fixtures, Fittings and Electrical Appliances - 27270	TOTAL	2727001	50,790	56,433
	Depreciation - Furniture, Fixtures, Fittings and Electrical Appliances			50,790	56,433
1	GROUPING : 64 Other Fixed Assets - 27280	TOTAL	2728001	1,468,331	1,054,901
	Depreciation - Other Fixed Assets			1,468,331	1,054,901
1	GROUPING : 65 Other Revenues - 28020	TOTAL	2802001	0	5,700
	Prior Period Income - Rent Received			0	5,700
1	GROUPING : 66 Refund of Other - Revenues - 28060	TOTAL	2806004	2,400	0
	Prior Period Expenses - Other Income Refund			2,400	0
1	GROUPING : 67 - Other Expenses - 28080	TOTAL	2808001	0	5,500
	Prior Period Expenses - Establishment Expenses				
2	Prior Period Expenses - Interest & Financial Charges		2808004	1,190,088	0
3	Prior Period Expenses - Other Expenses		2808005	10,815	0
				1,200,903	5,500

For. Parikh Shah Chotalia & Associates
Chartered Accountants

Lead Manager,
Jay H. Chotalia
Firm Regi. No. 118493W
Mem.No.- 107632
Date : 14.03.2020
Place :Rajkot



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નગરપાલિકા-ભાયાપદર

BHAYAVADAR NAGAR PALIKA

BALANCE SHEET AS AT MARCH 31, 2019

Particulars	Major Code	Sub	Amount in	
			2019	2018
I LIABILITIES				
1 Reserve & Surplus :				
(I) Municipal (General) Fund	310	A	(174,229,255)	(140,916,267)
(II) Earmarked Funds	311	B	0	0
(III) Reserves	312	C	332,588,420	307,318,663
Total of Reseve and Surplus			158,359,166	166,402,396
2 Grant, Contributions for Specific Purposes :				
(I) Grant, Contribution for Specific purposes	320	D	83,349,131	51,344,223
Total of Grant, Capital Contribution			83,349,131	51,344,223
3 Loans (Liabilities) :				
(i) Secured Loans	330	E	0	0
(ii) Unsecured loans	331	F	11,339,440	12,324,921
Total of Loans (Liabilities)			11,339,440	12,324,921
4 Current Liabilities & Provision :				
(i) Deposit Received	340	G	11,584,595	10,684,063
(ii) Deposits Works	341	H	0	0
(iii) Other Liabilities	350	I	86,431,427	72,224,274
(iv) Provisions	360	J	143,752	1,963,046
Total of Current Liabilities & Provision			98,159,774	84,871,383
TOTAL LIABILITIES (Total of 1 to 4)			351,207,510	314,942,923
II ASSETS				
1 Fixed Assets :				
(i) Fixed Assets	410	K	289,090,934	281,678,303
(ii) Less : Accumulated Depreciation	411	K-1	(102,482,624)	(80,942,904)
(iii) Capital work-in-progress	412	L	73,678,841	55,192,415
Total Of Fixed Assets			260,287,151	255,927,814
2 Investment :				
(i) Investments in General Fund	420	M	0	0
(ii) Investments in Other Fund	421	M-1	0	0
Total Of Investments			0	0



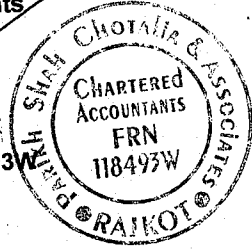

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Parikh Shah Chotalia & Associates
Chartered Accountants

3	Current Assets, Loan & Advances :				
(i)	Stock - in - Hand	430	N	417,729	417,729
(ii)	Sundry Debtors(Receivables)	431	O	7,314,116	2,858,734
(iii)	Less:Accumulated provisions against Debtors	432	O-1	(673,495)	(230,512)
(iv)	Pre-paid Expenses	440	P	19,817	123,100
(v)	Cash & Bank Balances	450	Q	82,436,252	54,103,562
(vi)	Loans, Advances & Deposits	460	R	1,405,941	1,742,496
(vii)	Accumulated Provisions against Loans, Advances and Deposits	461	R-1	0	0
(viii)	Other Assets	470	S	0	0
(ix)	Miscellaneous Expenditure to be written off	480	T	0	0
	Total of Current Assets, Loan & Advances			90,920,360	59,015,109
	TOTAL ASSETS (Total of 1 to 3)			351,207,510	314,942,923
				0	0
	Notes to the Accounts and accounting Policies		U		

For. Parikh Shah Chotalia & Associates
Chartered Accountants

Lead Manager.
Jay H. Chotalia
Firm Regi. No. 118493W
Mem.No.- 107632
Date : 14.03.2020
Place :Rajkot



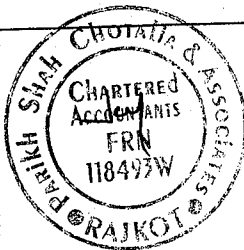
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Parikh Shah Chotalia & Associates
Chartered Accountants

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

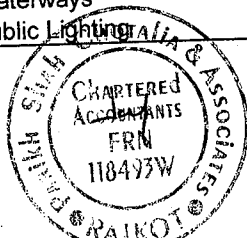
Sl. No.	Description	Min. Code	Group	Amount	
				2018	2019
SCHEDULE - A : MUNICIPAL FUNDS - 310					
1	Municipal Fund	31010	1	(59,041,677)	(59,041,677)
2	Excess of Income & Expenditure Account	31090	2	(115,187,578)	(81,874,590)
	TOTAL			(174,229,255)	(140,916,267)
SCHEDULE- B : EARMARKED FUNDS - 311					
1	Special Fund	31110		0	0
2	Sinking Funds	31150		0	0
3	Trust or Agency funds	31170		0	0
	TOTAL			0	0
SCHEDULE- C: RESERVES- 312					
1	Capital Contributions	31210	3	332,588,420	307,318,663
2	Capital Reserve	31211		0	0
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
	TOTAL			332,588,420	307,318,663
SCHEDULE - D : GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSE - 320					
1	Central Government	32010	4	38,928,655	23,714,906
2	State Governement	32020	5	44,420,476	27,629,317
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
	TOTAL			83,349,131	51,344,223
SCHEDULE - E: SECURED LOANS - 330					
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
	TOTAL			0	0




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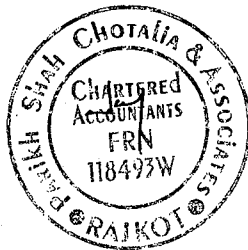
SCHEDULE - F : UNSECURED LOANS - 331					
1	Loans from Central Government	33110	6	9,508,951	10,494,432
2	Loans from State Government	33120	7	1,830,489	1,830,489
3	Loans from Government Bodies & Association	33030		0	0
4	Loans from International Agencies	33040		0	0
5	Loan from Banks & Other Financial Institutes	33050		0	0
6	Other Term Loans	33060		0	0
7	Bonds & Debentures	33070		0	0
	TOTAL			11,339,440	12,324,921
SCHEDULE - G : DEPOSITS RECEIVED - 340					
1	From Contractors / Suppliers	34010	8	8,919,034	8,186,645
2	Deposits - Revenues	34020	9	2,323,021	2,155,838
3	From Staff	34030		0	0
4	From Others	34080	10	342,540	341,580
	TOTAL			11,584,595	10,684,063
SCHEDULE - H : DEPOSIT WORKS - 341					
1	Civil Works	34110		0	0
2	Electrical Works	34120		0	0
3	Others	34180		0	0
	TOTAL			0	0
SCHEDULE - I : OTHER LIABILITIES - 350					
1	Creditors	35010	11	72,939,443	59,439,800
2	Employee Liabilities	35011	12	683,439	548,421
3	Interest Accrued & Due	35012	13	12,594,644	11,619,716
4	Recoveries payable	35020	14	166,271	559,557
5	Govt. Dues Payable	35030	15	47,630	56,780
6	Refunds Payable	35040		0	0
7	Advance Collection of Revenues	35041		0	0
8	Others	35080		0	0
9	Sale Proceeds	35090		0	0
	TOTAL			86,431,427	72,224,274
SCHEDULE - J : PROVISIONS- 360					
1	Provisions for Expenses	36010	16	143,752	1,963,046
2	Provisions for Interest	36020		0	0
3	Provisions for other Assets	36030		0	0
	TOTAL			143,752	1,963,046
SCHEDULE - K : FIXED ASSETS - 410					
1	Land	41010	17	869,928	869,928
2	Building	41020	18	810,693	810,693
3	Civil Amenities & Services Centers	41021	19	73,860,837	73,860,837
4	Commercial Buildings	41022	20	119,717	119,717
5	Workshops & work stations	41023	21	4,384,670	4,384,670
6	Roads & Bridges	41030	22	126,920,708	120,166,667
7	Sewerage and Drainage	41031	23	1,308,144	1,308,144
8	Waterways	41032	24	65,816,907	65,787,617
9	Public Lighting	41033	25	47,307	47,307




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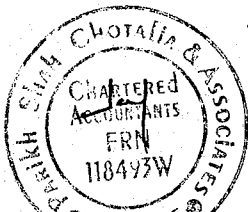
10	Plant & Machinery	41040	26	1,682,471	1,610,691
11	Hospital Equipment	41041		0	0
12	Vehicles	41050	27	2,143,416	2,143,416
13	Office & Other Equipment	41060	28	426,684	426,684
14	Computers	41061	29	3,746,389	3,188,869
15	Other Equipment	41062	30	52,503	52,503
16	Furniture, Fixture, Fittings and Electrical Appliances	41070	31	741,492	741,492
17	Other Fixed Assets	41080	32	6,159,067	6,159,067
18	Assets under Disposal	41090		0	0
	TOTAL			289,090,934	281,678,303
SCHEDULE- K -1 : Accumulated Depreciation- 411					
1	Building	41120	33	20,754,763	14,263,524
2	Roads & Bridges	41130	34	44,952,940	35,863,442
3	Sewerage and Drainage	41131	35	619,013	542,443
4	Waterways	41132	36	28,100,230	23,909,488
5	Public Lighting	41133	37	16,269	12,820
6	Plant & machinery	41140	38	1,108,629	1,008,907
7	Hospital Equipment	41141		0	0
8	Vehicles	41150	39	1,321,204	1,176,108
9	Office & Other Equipment	41160	40	206,320	181,836
10	Computers	41161	41	1,925,009	893,279
11	Other Office Equipment :	41162	42	35,670	32,700
12	Furniture, Fixtures, Fittings and Electrical Appliances	41170	43	284,382	233,593
13	Other Fixed Assets	41180	44	3,158,196	2,824,765
	TOTAL			102,482,624	80,942,904
SCHEDULE - L : Capital Work-in-progress- 412					
1	Specific Grants	41210	45	73,678,841	55,192,415
2	Special funds	41220		0	0
3	Specific Schemes	41230		0	0
4	Own Source - Assets	41240		0	0
	TOTAL			73,678,841	55,192,415
SCHEDULE -M : Investment General Fund- 420					
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		0	0
8	Accumulated Provision	42090		0	0
	TOTAL			0	0




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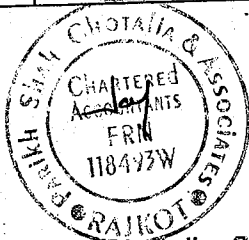
SCHEDULE M-1: Investment Other Fund- 421					
1	Central Government Securities	42110		0	0
2	State Government Securities	42120		0	0
3	Debentures and Bonds	42130		0	0
4	Preference Shares	42140		0	0
5	Equity Shares	42150		0	0
6	Units of Mutual Funds	42160		0	0
7	Other Investments	42180		0	0
8	Accumulated Provision	42190		0	0
TOTAL					
SCHEDULE -N : Stock - in - hand - 430					
1	Stores	43010	46	417,729	417,729
2	Loose Tools	43020		0	0
3	Others	43080		0	0
TOTAL				417,729	417,729
SCHEDULE -O : Sundry Debtors(Receivables) - 431					
1	Receivables for Property Taxes	43110	47	2,693,981	922,049
2	Receivable for Other Taxes	43119		0	0
3	Receivables for Cess	43120		0	0
4	Receivable for Fees & User Charges	43130		0	0
5	Receivable from other sources	43140		0	0
6	Receivable from Government	43150	48	4,620,135	1,936,685
7	Receivables control accounts	43180		0	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
TOTAL				7,314,116	2,858,734
SCHEDULE -O-1: ACCUM. PROVISIONS AGAINST DEBTORS (Receivables) - 432					
1	Provisions for outstanding Property Tax	43210	49	478,058	102,144
2	Provision for outstanding Water Tax	43211	50	123,820	76,203
3	Provision for outstanding Other Tax	43212	51	71,617	52,166
4	Provision for outstanding Cess	43220		0	0
5	Provision for outstanding Fees & User Charges	43230		0	0
6	Provision for outstanding other receivable	43240		0	0
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
TOTAL				673,495	230,512



Parikh Shah Chotalia & Associates
Chartered Accountants

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SCHEDULE - P : Pre-paid Expenses - 440					
1	Establishment	44010		0	0
2	Administration	44020	52	19,817	123,100
3	Operations & Maintenance	44030		0	0
	TOTAL			19,817	123,100
SCHEDULE - Q : CASH & BANK BALANCES - 450					
1	Cash	45010	53	298,362	370,857
	Balance with Bank - Municipal Fund				
2	Nationalized Banks	45021	54	33,625,771	28,051,877
3	Other Scheduled Banks	45022		0	0
4	Scheduled Cooperative Banks	45023		0	0
5	Post Office	45024		0	0
	Balance with Bank - Special Funds				
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
	Balance with Bank - Grant Funds				
10	Nationalized Banks	45061	55	48,512,119	25,680,828
11	Other Scheduled Banks	45062		0	0
12	Scheduled Cooperative Banks	45063		0	0
13	Post Office	45064		0	0
	TOTAL			82,436,252	54,103,562
SCHEDULE - R : LOANS, ADVANCES & DEPOSITS-					
	460				
1	Loans & Advances to Employees	46010	56	228,432	228,432
2	Employees Provident Fund Loans	46020		0	0
3	Loans to Others	46030	57	200,000	200,000
4	Advance to Suppliers and contractors	46040	58	249,819	249,819
5	Advance to others	46050	59	533,545	870,100
6	Deposits with external Agencies	46060	60	194,145	194,145
7	Other current assets	46080		0	0
	TOTAL			1,405,941	1,742,496
SCHEDULE - R-1 : Accumulated Provisions against Loans, Advances & Deposits - 461					
1	Loans to Other	46110		0	0
2	Advances	46120		0	0
3	Deposits	46130		0	0
	TOTAL			0	0
SCHEDULE -S- : Other Assets - 470					
1	Deposit Works Expenditure	47010		0	0
2	Inter Unit Accounts	47020		0	0
3	Interest Control Payable	47030		0	0
	TOTAL			0	0



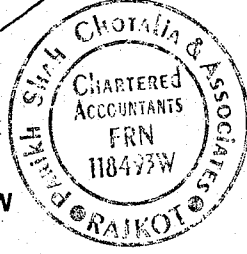
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SCHEDULE - I : Miscellaneous Expenditure to be written off - 480				
1	Loan Issue Expenses	48010	0	0
2	Discount on Issue of loans	48020	0	0
3	Others	48030	0	0
TOTAL			0	0

For. Parikh Shah Chotalia & Associates
Chartered Accountants

Lead Manager.
Jay H. Chotalia
Firm Regi. No. 118493W
Mem.No.- 107632
Date : 14.03.2020
Place :Rajkot



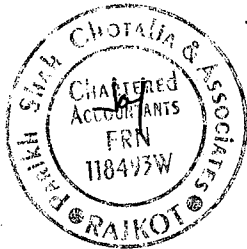
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GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET AS ON 31 MARCH,2019

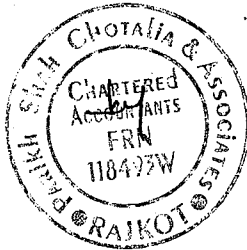
Detailed Description		Account Code	Group No.	Amount	Amount
1	Grouping 1 : Municipal Funds - 31010	3101001		(59,041,677)	(59,041,677)
	Municipal General Fund			(59,041,677)	(59,041,677)
	TOTAL				
1	Grouping 2 : Excess of Income and Expenditure - 31090	3109001			
	<u>Surplus in Income & Expenditure Account</u>				
	Opening Balance			(81,874,590)	(66,279,853)
	Add:- Addition During the year			(33,312,988)	(15,594,737)
	Less:- Deduction during the year			0	0
	CLOSING BALANCE			(115,187,578)	(81,874,590)
1	Grouping 3 : Capital Contribution- 31210	3121001		20,057,867	20,057,867
	Reserve- Shaheri Vikas/amrutdhara	3121002		1,781,875	1,781,875
	2 Reserve- Pay & Use Toilet	3121003		9,214,421	9,055,622
	3 Reserve- Entertainment	3121004		1,823,980	1,496,369
	4 Reserve- MLA	3121005		17,676,025	17,676,025
	5 Reserve- VNVY	3121006		157,963	157,963
	6 Reserve- SJSRY	3121007		502,126	502,126
	7 Reserve- Pravasan Year Grant	3121008		426,420	426,420
	8 Reserve- Flood/ Heavy rain/ Dist. Mgmt Grant	3121009		139,950	139,950
	9 Reserve- 11th F.C. Grant	3121010		78,698	78,698
	10 Reserve- Slum Improvement Grant	3121011		177,800,181	166,793,929
	11 Reserve- SJMMSVY	3121012		30,214,169	30,214,169
	12 Reserve- 13th Fin Com Grant	3121013		1,007,938	1,007,938
	13 Reserve- Professional Tax Grant	3121014		507,400	507,400
	14 Reserve- Nirmal Gujarat Grant	3121015		246,450	246,450
	15 Reserve- Sanitation Tax Contribution	3121016		417,791	417,791
	16 Reserve- Jamin Mahesul Grant	3121017		1,237,500	1,237,500
	17 Reserve- SJMMSVY - Anganwadi	3121018		2,242,997	2,242,997
	18 Reserve- Kailash Dham Grant	3121019		16,852,347	13,118,488
	19 Reserve- Vivekadhin Grant	3121020		872,569	610,000
	20 Reserve- MP Grant	3121021		2,531,259	2,531,259
	21 Reserve- Nagar Nandvandan Scheme Grant	3121022		46,798,494	37,017,827
22 Reserve- 14th Fin. Com. Grant					
	TOTAL			332,588,420	307,318,663
1	Grouping 4 : Central Government Grant - 32010	3201004		2,649,335	2,649,335
	Grant - 13th Fin. Comm. Grant	3201005		1,744,547	1,744,547
	2 Grant - Shaheri Vikas/ Amrutdhara Grant	3201006		219,185	134,619
	3 Grant - IHSDP Scheme Grant	3201007		133,404	107,136
	4 Grant - NSDP Grant	3201051		396,387	658,956
	5 Grant - MP Grant	3201052		33,785,797	18,420,313
	6 Grant - 14th F.C. Grant				
	TOTAL			38,928,655	23,714,906




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Grouping 5 : State Government Grant - 32020					
1	Grant - Education Cess Grant	3202003	19,256	19,256	
2	Grant - Nirmal Gujarat Shauchalaya Grant	3202007	1,589,308	486,308	
3	Grant - Nagar Nandvandan Scheme Grant	3202009	1,181,241	1,181,241	
4	Grant - Vajpai Nagar Vikas Grant	3202012	1,787,091	1,670,233	
5	Grant - SJMMSVY - Water Supply & Under Ground Drainage	3202015	2,525,068	2,502,243	
6	Grant - SJMMSVY Model Town	3202016	1,512,171	1,512,171	
7	Grant - SJMMSVY Nagar Seva Sadan	3202019	751,565	751,565	
8	Grant - Entertainment Tax	3202020	6,006,852	4,184,930	
9	Grant - Professional Tax	3202021	171,452	131,926	
10	Grant - Cable T.V. Grant/ Disc Entena TV Grant	3202022	1,333,834	1,333,834	
11	Grant - MLA Grant	3202051	1,690,807	1,397,464	
12	Grant - Pravasan Year Grant	3202052	317,432	313,463	
13	Grant - SJSRY	3202053	948,372	948,372	
14	Grant - Mission Mangalam	3202054	172,387	167,575	
15	Grant - Sanitation Tax Contrabution Grant	3202055	1,596,543	1,043,755	
16	Grant - Swachhta Abhiyan Grant	3202059	97,973	97,973	
17	Grant - Library Grant	3202060	17,261	17,261	
18	Grant - Natural Calamities	3202061	980,967	980,967	
19	Grant - Vivekadhin Grant	3202062	856,728	2,013,830	
20	Grant - Heavy Rain Grant	3202064	1,393,930	1,393,930	
21	Grant - SJMMSVY UDP-78 Grant	3202067	3,401,052	0	
22	Grant - Other Grant	3202068	3,584,068	3,105,303	
23	Grant - Jan Seva Kendra	3202069	246,852	246,852	
24	Grant - Mahatma Gandhi Swachchhta Mission	3202070	2,613,022	19,404	
25	Grant - Entertainment Tax (SCSP)	3202071	1,193,343	1,039,052	
26	Grant - Ummid Yojana Grant	3202072	10,262	10,262	
27	Grant - Swachh Nagar-Ghanisth Safai Grant	3202073	3,569,879	543,044	
28	Revenue Grant - NULM	3202074	503,920	517,103	
29	Grant - SJMMSVY UDP-88	3202075	1,847,840	0	
30	Grant - SS Water Reservoir	3202077	2,500,000	0	
	TOTAL		44,420,476	27,629,317	
Grouping 6 : Loan from Central Government - 33110					
1	NSDP	3311001	8,951	994,432	
2	VNVY-I	3311002	5,000,000	5,000,000	
3	VNVY-II	3311003	4,500,000	4,500,000	
	TOTAL		9,508,951	10,494,432	
Grouping 7 : Loan from State Government - 33120					
1	Collector Office Water Scarcity	3312001	60,000	60,000	
2	Water Works Loans (H & I Dept.)	3312002	598,718	598,718	
3	Salary Loan	3312003	538,339	538,339	
4	Revolving Fund Loan	3312004	633,334	633,334	
5	LIC Loan	3312005	98	98	
	TOTAL		1,830,489	1,830,489	
Grouping 8 : From Contractors/ Suppliers - 34010					
1	Deposits- Security Deposits	3401002	8,919,034	8,186,645	
	TOTAL		8,919,034	8,186,645	
Grouping 9 : Deposits-Revenues - 34020					
1	Water Connection	3402001	2,262,340	2,098,040	
2	Other User Charges	3402016	37,400	37,400	
3	Other Service	3402017	23,281	20,398	
	TOTAL		2,323,021	2,155,838	



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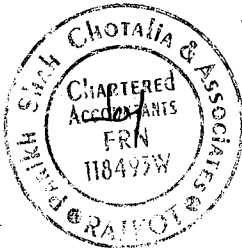
Grouping 10 : From Others - 34080					
1	Library Security	3408006		6,316	5,356
2	Other Purpose	3408013		270,074	270,074
3	Town Planning Deposit	3408014		66,151	66,151
	TOTAL			342,540	341,580
Grouping 11 : Creditors - 35010					
1	Government Water Bills	3501008		72,939,443	59,439,800
	TOTAL			72,939,443	59,439,800
Grouping 12 : Employee Liabilities - 35011					
1	Salaries Unpaid	3501101		616,449	512,331
2	Wages Unpaid	3501102		66,990	36,090
	TOTAL			683,439	548,421
Grouping 13 : Interest Accrued and Due - 35012					
1	Loan Interest - Revolving Fund	3501253		781,028	674,153
2	Penal Interest - Revolving Fund	3501254		105,192	75,060
3	Loan Interest - VNVY - I	3501255		5,082,291	4,571,813
4	Penal Interest - VNVY - I	3501256		0	910,057
5	Loan Interest - VNVY - II	3501257		4,612,500	3,712,500
6	Penal Interest - VNVY - II	3501258		967,500	630,000
7	Loan Interest - Water Scarcity	3501259		38,775	38,775
8	Penal Interest - Water Scarcity	3501260		100,200	100,200
9	Loan Interest - LIC Loan	3501261		120	120
10	Loan Interest - Water Works Loan	3501262		907,038	907,038
	TOTAL			12,594,644	11,619,716
Grouping 14 : Recoveries Payable - 35020					
1	Payable - Tds on Contractors	3502001		21,859	0
2	Payable- VAT/Sales Tax	3502005		75,125	75,125
3	Payable- Professional Tax Deduction	3502008		6,890	6,030
4	Payable- Provident Fund Deduction	3502010		9,110	2,050
5	Payable- Other Deduction	3502018		5,000	10,700
6	Payable-GST Deduction	3502019		48,287	465,652
	TOTAL			166,271	559,557
Grouping 15 : Government Dues Payable - 35030					
1	Education Cess	3503001		34,042	40,947
2	Marriage Registration Fees(Liability)	3503002		1,403	1,968
3	Birth and Death Registration Fees(Liability)	3503003		3,510	5,190
4	Gujarat Pollution Control Board	3503051		8,675	8,675
	TOTAL			47,630	56,780
Grouping 16 : Provisions for Expenses - 36010					
1	Provision - For Electricity Expenses	3601001		0	1,869,371
2	Provision - For Telephone Expenses	3601003		5,874	7,437
3	Provision - For Other Unpaid Expenses	3601005		137,878	86,238
	TOTAL			143,752	1,963,046
Grouping 17 : Land - 41010					
1	Land- Open Plot	4101001		1	1
2	Land- Parks	4101004		869,926	869,926
3	Land- Gardens	4101005		1	1
	TOTAL			869,928	869,928




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Grouping 18 : Buildings - 41020				810,693	810,693
1	Buildings- Office Buildings	4102001		810,693	810,693
	TOTAL				
Grouping 19 : Civic Amenities & Service Centers - 41021					
1	Buildings- Community Hall/ Auditoriums	4102101	1	372,493	372,493
2	Buildings- Hospital / Medical Health Care Buildings	4102103		3,622,798	3,622,798
3	Buildings- Pay & Use Toilet Blocks	4102104		3,448,339	3,448,339
4	Buildings- Educational Buildings	4102105		17,303,620	17,303,620
5	Buildings- Cremiterioum Buildings	4102106		5,221,737	5,221,737
6	Buildings- Civic Centers	4102109	2	43,891,850	43,891,850
	TOTAL			73,860,837	73,860,837
Grouping 20 : Commercial Buildings - 41022					
1	Buildings- Shopping Center/ Shops	4102202	3		3
2	Civic Center	4102209		119,714	119,714
	TOTAL			119,717	119,717
Grouping 21 : Workshops & Work Stations - 41023					
1	Buildings- Fire Station	4102302		2,919,885	2,919,885
2	Buildings- Water Works Buildings	4102303		1,464,785	1,464,785
	TOTAL			4,384,670	4,384,670
Grouping 22 : Roads & Bridges - 41030					
1	Roads- Concrete Roads	4103001		67,841,282	61,414,852
2	Roads- Other Roads	4103003		57,009,843	57,009,843
3	Bridges	4103004		2,069,583	1,741,972
	TOTAL			126,920,708	120,166,667
Grouping 23 : Sewerage and Drainage - 41031					
1	Drainage- Underground Drainage System	4103101		459,884	459,884
2	Drainage- Open Drains	4103102		848,260	848,260
	TOTAL			1,308,144	1,308,144
Grouping 24 : Waterways - 41032					
1	Waterways- Bore Wells	4103201		306,325	306,325
2	Waterways- Reservoirs	4103203		6,661,354	6,661,354
3	Waterways- Pipe Lines	4103204		58,849,228	58,819,938
	TOTAL			65,816,907	65,787,617
Grouping 25 : Public Lighting - 41033					
1	Public Lighting- Lamp Posts	4103301		47,306	47,306
2	Public Lighting- Other	4103304		1	1
	TOTAL			47,307	47,307
Grouping 26 : Plant & Machinery - 41040					
1	Plant & Machinery- Water Works	4104001		92,040	92,040
2	Plant & Machinery- Solid Waste Disposal	4104002		550,000	550,000
3	Plant & Machinery- Loaders	4104006		1	1
4	Plant & Machinery- Others	4104012		1,040,430	968,650
	TOTAL			1,682,471	1,610,691





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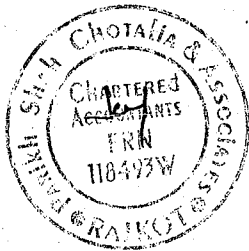
Grouping 27 : Vehicles - 41050					
1	Vehicles- Buses	4105002		460,000	460,000
2	Vehicles- Jeeps	4105004		633,421	633,421
3	Vehicles- Water Tankers	4105006		1	1
4	Vehicles- Tractors/ Trolleys	4105007	3	160,001	160,001
5	Vehicles- Auto Rickshaws	4105009		291,850	291,850
6	Vehicles- Cycles	4105013		6,800	6,800
7	Vehicles- Funeral Van	4105014		591,343	591,343
	TOTAL			2,143,416	2,143,416
Grouping 28 : Office & Other Equipments - 41060					
1	Refrigerators, Freeze & Water Collers	4106001		78,000	78,000
2	Telephone & Communication Equipments	4106006		53,418	53,418
3	TV, Projectors and Cameras	4106009		295,265	295,265
4	Vaccum Cleaner	4106011		1	1
	TOTAL			426,684	426,684
Grouping 29 : Computers - 41061					
1	Computers- Computers	4106101		276,550	276,550
2	Computers- Printers	4106102		54,270	44,320
3	Computers-C C Camera	4106105		3,415,569	2,867,999
	TOTAL			3,746,389	3,188,869
Grouping 30 : Other Equipment - 41062					
1	Equipment Other- Hand Carts	4106203		52,501	52,501
2	Equipment Other	4106209		1	1
3	Equipment Other- Container	4106210		1	1
	TOTAL			52,503	52,503
Grouping 31 : Furniture, Fixtures, Fittings and Electrical Appliances - 41070					
1	Furniture- Cupboards	4107002		105,900	105,900
2	Furniture- Tables	4107003		70,500	70,500
3	Furniture- Chairs	4107004		120,300	120,300
4	Furniture- Fixtures	4107005		261,492	261,492
5	Furniture- Fans	4107009		183,300	183,300
	TOTAL			741,492	741,492
Grouping 32 : Other Fixed Assets - 41080					
1	Other Fixed Asset- Others	4108004		6,159,067	6,159,067
	TOTAL			6,159,067	6,159,067
Grouping 33 : Buildings - 41120					
1	Dep. Fund - Office Buildings & Quarter	4112001		350,416	299,274
2	Dep. Fund - Civic Amenities & Service Centers	4112002		18,426,403	12,267,022
3	Dep. Fund - Commercial Buildings	4112003		68,181	62,455
4	Dep. Fund - Workshops / Work Stations	4112004		1,909,762	1,634,773
	TOTAL			20,754,763	14,263,524
Grouping 34 : Roads & Bridges - 41130					
1	Dep. Fund - Roads & Bridges	4113001		44,952,940	35,863,442
	TOTAL			44,952,940	35,863,442




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1	Grouping 35 : Sewerage and Drainage - 41131	4113101	619,013	542,443
	Sewerage and Drainage	TOTAL	619,013	542,443
1	Grouping 36 : Waterways - 41132	4113201	28,100,230	23,909,488
	Waterways	TOTAL	28,100,230	23,909,488
1	Grouping 37 : Public Lighting - 41133	4113301	16,269	12,820
	Public Lighting	TOTAL	16,269	12,820
1	Grouping 38 : Plant & Machinery - 41140	4114001	1,108,629	1,008,907
	Plant & Machinery	TOTAL	1,108,629	1,008,907
1	Grouping 39 : Vehicles - 41150	4115001	1,321,204	1,176,108
	Vehicles	TOTAL	1,321,204	1,176,108
1	Grouping 40 : Office & Other Equipments - 41160	4116001	206,320	181,836
	Office & Other Equipments	TOTAL	206,320	181,836
1	Grouping 41 : Computers - 41161	4116101	1,925,009	893,279
	Computers	TOTAL	1,925,009	893,279
1	Grouping 42 : Other Office Equipments - 41162	4116201	35,670	32,700
	Other Office Equipments	TOTAL	35,670	32,700
1	Grouping 43 : Furniture, Fixtures, Fittings and Electrical Appliances - 41170	4117001	284,382	233,593
	Furniture & Fixtures	TOTAL	284,382	233,593
1	Grouping 44 : Other Fixed Assets - 41180	4118001	3,158,196	2,824,765
	Other Fixed Assets	TOTAL	3,158,196	2,824,765
1	Grouping 45 : Specific Grants - 41210	4121001	64,103,102	46,737,853
2	Work in Progress-C.C. Roads	4121007	170,124	170,124
3	Work in Progress-Snanahgruh	4121015	1,121,177	0
4	Work in Progress-Paving Block	4121016	6,695,399	6,695,399
5	Work in Progress-Anganwadi	4121018	1,589,039	1,589,039
	Work in Progress-Community Hall		73,678,841	55,192,415



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Grouping 54 : Nationalized Banks - 45021					
1	SBS Current A/c-42	4502101		124,737	125,386
2	Dena Bank 8672/4992 Sec Deposit	4502102		11,350,314	10,207,220
3	SBS- 66008664260 Octroi	4502103		10,247,454	6,069,053
4	SBS- 56076001444	4502104		12,588	12,157
5	Dena Bank - 7762/4184 Octroi	4502105		2,981,611	1,462,932
6	Dena Bank - 38034	4502108		1,598,209	2,254,537
7	Dena Bank - 38035	4502112		59,017	1,499,023
8	Dena Bank - 38036	4502113		461,994	446,172
9	Dena Bank - 38037	4502114		470,949	1,117,090
10	Dena Bank - 38038	4502115		1,328,892	1,283,381
11	Dena Bank - 38039	4502116		4,990,007	3,574,927
	TOTAL			33,625,771	28,051,877
Grouping 55 : Nationalized Banks - 45061					
1	SBS - 6609959536 Work Grant	4506101		16,314	15,755
2	Dena Bank- 4489/2809 VNVY	4506102		2,994,845	2,877,987
3	Dena Bank- 4720/2992 MLA	4506103		1,254,130	2,232,191
4	Dena Bank- 4924/3152 NSDP	4506104		766,980	740,712
5	Dena Bank- 5082/3287 S.JSRY	4506105		5,959,725	233,871
6	Dena Bank- 7089/3644 11th F.C.	4506106		2,413,444	2,330,790
7	Dena Bank- 7090/3645 Enter Tax	4506107		35,022	33,823
8	Dena Bank- 7091/3646 Urban	4506108		420,820	406,408
9	SBS - 66011493980 Pravasan	4506109		115,892	111,923
10	SBS - 66013658397 Grant	4506110		91,284	88,157
11	Dena Bank- 1976- Shaheer Vikas(CM)	4506111		2,935,704	351,138
12	Dena Bank- 1990- Shaheer Vikas(CM)-WW	4506112		1,509,889	1,487,064
13	Dena Bank- 41670 (Vivekadhin Grant)	4506113		598,621	766,726
14	Dena Bank- 41671(Mission Mangalam Grant)	4506114		134,033	153,221
15	Dena Bank- 41672 (Safaikar Intensive Grant)	4506115		335,912	48,605
16	Dena Bank- 41673 (Professional Tax)	4506116		207,726	187,740
17	Dena Bank- 41674 (Land Revenue Grant)	4506117		624,558	606,296
18	Dena Bank 41675 (Marg Sudharma Grant)	4506118		266,985	257,841
19	Dena Bank 41676 (Swachhnagar Ghanishta Grant)	4506119		675,313	129,383
20	Dena Bank 41841 (14th F.C. Grant)	4506120		26,569,163	11,636,558
21	Dena Bank 43471 (NULM)	4506121		497,020	517,103
22	Dena Bank 44366(GST)	4506122		88,739	467,535
	TOTAL			48,512,119	25,680,828
Grouping 56 : Loans and Advances to Employees - 46010					
1	Employees' Food Grain Advances	4601003		1,000	1,000
2	Employees' Temporary Advance	4601006		227,432	227,432
	TOTAL			228,432	228,432
Grouping 57 : Loans to Others - 46030					
1	Education Loans	4603001		200,000	200,000
	TOTAL			200,000	200,000
Grouping 58 : Advance to Suppliers and contractors - 46040					
1	Advances- To Public Works Contractors	4604001		249,819	249,819
	TOTAL			249,819	249,819



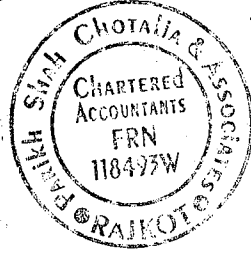
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ભાયાવદર

Parikh Shah Chotalia & Associates
Chartered Accountants

Grouping 59 : Advance to other - 46050			533,545	870,100
1	Advances- For Office Expense	TOTAL	533,545	870,100
Grouping 60 : Deposits with external Agencies - 46060				
1	Deposits Receivable- Electricity		5,895	5,895
2	Deposits Receivable- Telephone	TOTAL	188,250	188,250
			194,145	194,145

For. Parikh Shah Chotalia & Associates
Chartered Accountants

Lead Manager.
Jay H. Chotalia
Firm Regi. No. 118493W
Mem.No.- 107632
Date : 14.03.2020
Place : Rajkot



બેકાઉન્ડર,
નગરપાલિકા
ભાયાવદર

ચીફ ઓફિસર,
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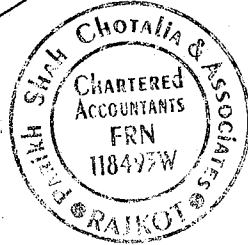
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Chartered Accountants

GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET AS ON 31 MARCH, 2019

Particulars / Description		Account Code	2019	2018
Grouping 1 : Buildings - Community Hall / Auditorium - 4102101				
1	Buildings - Community Hall / Auditorium	410210101	372,492	372,492
2	Buildings - Community Hall / Auditorium	410210102	1	1
	TOTAL		372,493	372,493
Grouping 2 : Buildings - Civic Centers - 4102109				
1	Buildings - Civic Centers	410210901	8,262,974	8,262,974
2	Buildings - Civic Centers - Parks	410210902	893,404	893,404
3	Buildings - Civic Centers - Snganruh	410210903	1,457,836	1,457,836
4	Buildings - Civic Centers - Cultural Bhavan	410210904	22,842,001	22,842,001
5	Buildings - Civic Centers - Retaining Wall	410210905	10,435,635	10,435,635
	TOTAL		43,891,850	43,891,850
Grouping 3 : Vehicles - Tractors/Trollies - 4105007				
1	Vehicles - Tractors / Trollies	410500701	1	1
2	Vehicles - Tractor	410500702	160,000	160,000
	TOTAL		160,001	160,001
Grouping 4 : Grants - 4315001				
1	Receivable - Octroi Grant	431500101	515,136	536,490
2	Receivable - Entertainment Tax Grant	431500102	1,144,052	1,387,192
3	Receivable - Professional Tax Grant	431500103	16,271	13,003
4	Receivable - Land Revenue Grant	431500104	351,058	0
5	Receivable - Ghanishtha Safai Grant	431500112	2,593,618	0
	TOTAL		4,620,135	1,936,685

For. Parikh Shah Chotalia & Associates
Chartered Accountants

Lead Manager
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Mem.No.- 107632
Date : 14.03.2020
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शेखरचंद,
नगरपालिका
लायावर