

**SCHEDULE FORMING PART OF AND ANNEXED TO BALANCE SHEET
AS AT MARCH 31, 2020**

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2020	2019
<u>SCHEDULE - A : MUNICIPAL FUNDS - 310</u>					
1	Municipal Fund	31010	1	-5,90,41,677	-5,90,41,677
2	Excess of Income & Expenditure Account	31090	2	-13,35,80,119	-11,51,87,578
	TOTAL			-19,26,21,796	-17,42,29,255
<u>SCHEDULE- B : EARMARKED FUNDS - 311</u>					
1	Special Fund	31110		0	0
2	Sinking Funds	31150		0	0
3	Trust or Agency funds	31170		0	0
	TOTAL			0	0
<u>SCHEDULE- C: RESERVES- 312</u>					
1	Capital Contributions	31210	3	36,57,90,842	33,25,88,420
2	Capital Reserve	31211		0	0
3	Borrowing Redumption Reserve	31220		0	0
4	Special Funds (Utilised)	31230		0	0
5	Statutory Reserve	31240		0	0
6	General Reserve	31250		0	0
7	Revaluation Reserve	31260		0	0
	TOTAL			36,57,90,842	33,25,88,420
<u>SCHEDULE - D : GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSE - 320</u>					
1	Central Government	32010	4	6,13,36,218	3,89,28,655
2	State Government	32020	5	3,46,79,788	4,44,20,476
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		11,41,823	0
	TOTAL			9,71,57,829	8,33,49,131
<u>SCHEDULE - E: SECURED LOANS - 330</u>					
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

<u>SCHEDULE - F: UNSECURED LOANS - 331</u>					
1	Loans from Central Government	33110	6	95,08,951	95,08,951
2	Loans from State Government	33120	7	18,30,489	18,30,489
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			1,13,39,440	1,13,39,440
<u>SCHEDULE -G : DEPOSITS RECEIVED - 340</u>					
1	From Contractors / Suppliers	34010	8	89,99,331	89,19,034
2	Deposits - Revenues	34020	9	24,54,971	23,23,021
3	From Staff	34030		0	0
4	From Others	34080	10	3,42,620	3,42,540
	TOTAL			1,17,96,922	1,15,84,595
<u>SCHEDULE -H : DEPOSIT WORKS - 341</u>					
1	Civil Works	34110		0	0
2	Electrical Works	34120		0	0
3	Others	34180		0	0
	TOTAL			0	0
<u>SCHEDULE -I : OTHER LIABILITIES - 350</u>					
1	Creditors	35010	11	8,16,16,687	7,29,39,443
2	Employee Liabilities	35011	12	8,06,551	6,83,439
3	Interest Accrued & Due	35012	13	1,39,91,594	1,25,94,644
4	Recoveries payable	35020	14	-6,59,648	1,66,271
5	Govt. Dues Payable	35030	15	54,108	47,630
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			9,58,09,292	8,64,31,427
<u>SCHEDULE -J : PROVISIONS- 360</u>					
1	Provisions for Expenses	36010	16	9,022	1,43,752
2	Provisions for Interest	36020		0	0
3	Provisions for other Assets	36030		0	0
	TOTAL			9,022	1,43,752
<u>SCHEDULE - K : FIXED ASSETS - 410</u>					
1	Land	41010	17	8,69,928	8,69,928
2	Building	41020	18	8,10,693	8,10,693
3	Civil Amenities & Services Centers	41021	19	7,38,60,837	7,38,60,837
4	Commercial Buildings	41022	20	1,19,717	1,19,717
5	Workshops & work stations	41023	21	43,84,670	43,84,670
6	Roads & Bridges	41030	22	13,73,97,074	12,69,20,708
7	Sewerage and Drainage	41031	23	13,08,144	13,08,144
8	Waterways	41032	24	6,58,16,907	6,58,16,907
9	Public Lighting	41033	25	1,59,887	47,307

10	Plant & Machinery	41040	26	18,55,731	16,82,471
11	Hospital Equipment	41041		0	0
12	Vehicles	41050	27	21,43,416	21,43,416
13	Office & Other Equipment	41060	28	4,71,684	4,26,684
14	Computers	41061	29	39,44,289	37,46,389
15	Other Equipment	41062	30	2,14,503	52,503
16	Furniture, Fixture, Fittings and Electrical Appliances	41070	31	7,41,492	7,41,492
17	Other Fixed Assets	41080	32	61,59,067	61,59,067
18	Assets under Disposal	41090		0	0
	TOTAL			30,02,58,039	28,90,90,934
	<u>SCHEDULE- K -1 : Accumulated Depreciation- 411</u>				
1	Building	41120	33	2,65,96,878	2,07,54,763
2	Roads & Bridges	41130	34	5,37,14,150	4,49,52,940
3	Sewerage and Drainage	41131	35	6,87,926	6,19,013
4	Waterways	41132	36	3,18,71,898	2,81,00,230
5	Public Lighting	41133	37	30,630	16,269
6	Plant & machinery	41140	38	12,14,884	11,08,629
7	Hospital Equipment	41141		0	0
8	Vehicles	41150	39	14,44,535	13,21,204
9	Office & Other Equipment	41160	40	2,32,857	2,06,320
10	Computers	41161	41	27,32,721	19,25,009
11	Other Office Equipment :	41162	42	62,495	35,670
12	Furniture, Fixtures, Fittings and Electrical Appliances	41170	43	3,30,093	2,84,382
13	Other Fixed Assets	41180	44	34,58,283	31,58,196
	TOTAL			12,23,77,349	10,24,82,624
	<u>SCHEDULE - L : Capital Work-in-progress- 412</u>				
1	Specific Grants	41210	45	9,60,95,274	7,36,78,841
2	Special funds	41220		0	0
3	Specific Schemes	41230		0	0
4	Own Source - Assets	41240		0	0
	TOTAL			9,60,95,274	7,36,78,841
	<u>SCHEDULE -M : Investment General Fund- 420</u>				
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

<u>SCHEDULE M-1: Investment Other Fund- 421</u>					
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		50,00,000	0
8	Accumulated Provision	42190		0	0
	TOTAL			50,00,000	0
<u>SCHEDULE -N : Stock - in - hand - 430</u>					
1	Stores	43010	46	4,17,729	4,17,729
2	Loose Tools	43020		0	0
3	Others	43080		0	0
	TOTAL			4,17,729	4,17,729
<u>SCHEDULE -O : Sundry Debtors(Receivables) - 431</u>					
1	Receivables for Property Taxes	43110	47	35,16,384	26,93,981
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	24,58,168	46,20,135
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			59,74,552	73,14,116
<u>SCHEDULE -O-1: ACCUM. PROVISIONS AGAINST DEBTORS (Receivables) - 432</u>					
1	Provisions for outstanding Property Tax	43210	49	5,41,685	4,78,058
2	Provision for outstanding Water Tax	43211	50	2,17,493	1,23,820
3	Provision for outstanding Other Tax	43212	51	1,19,919	71,617
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			8,79,096	6,73,495

<u>SCHEDULE - P : Pre-paid Expenses - 440</u>					
1	Establishment	44010		0	0
2	Administration	44020	52	0	19,817
3	Operations & Maintenance	44030		0	0
	TOTAL			0	19,817
<u>SCHEDULE - Q : CASH & BANK BALANCES - 450</u>					
1	Cash	45010	53	68,728	2,98,362
	Balance with Bank - Municipal Fund				
2	Nationalized Banks	45021	54	2,70,92,487	3,36,25,771
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	7,62,35,346	4,85,12,119
11	Other Scheduled Banks	45062		0	0
12	Scheduled Cooperative Banks	45063		0	0
13	Post Office	45064		0	0
	TOTAL			10,33,96,561	8,24,36,252
<u>SCHEDULE - R : LOANS, ADVANCES & DEPOSITS-460</u>					
1	Loans & Advances to Employees	46010	56	2,28,432	2,28,432
2	Employees Providend Fund Loans	46020		0	0
3	Loans to Others	46030	57	2,00,000	2,00,000
4	Advance to Suppliers and contractors	46040	58	2,49,819	2,49,819
5	Advance to others	46050	59	5,23,445	5,33,545
6	Deposits with external Agencies	46060	60	1,94,145	1,94,145
7	Other current assets	46080		0	0
	TOTAL			13,95,841	14,05,941
<u>SCHEDULE - R-1 : Accumulated Provisions against Loans, Advances & Deposits - 461</u>					
1	Loans to Other	46110		0	0
2	Advances	46120		0	0
3	Deposits	46130		0	0
	TOTAL			0	0
<u>SCHEDULE -S- : Other Assets - 470</u>					
1	Deposit Works Expenditure	47010		0	0
2	Inter Unit Accounts	47020		0	0
3	Interest Control Payable	47030		0	0
	TOTAL			0	0

<u>SCHEDULE - I : Miscellaneous Expenditure to be written off - 480</u>					
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.
Varun D. Thakar
Firm Regi. No. 118493W
Mem.No.- 158960
Date : 29.06.2021
Place :Rajkot

GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET AS ON 31 MARCH,2020

Sr. No.	Detail Head Description	Account Code	Grouping	Amount Rs.	
				2020	2019
<u>Grouping 1 : Municipal Funds - 31010</u>					
1	Municipal General Fund	3101001		-5,90,41,677	-5,90,41,677
	TOTAL			-5,90,41,677	-5,90,41,677
<u>Grouping 2 : Excess of Income and Expenditure - 31090</u>					
1	<u>Surplus in Income & Expenditure Account</u>	3109001			
	Opening Balance			-11,51,87,578	-8,18,74,590
	Add:- Addition During the year			-1,83,92,541	-3,33,12,988
	Less:- Deduction during the year			0	0
	CLOSING BALANCE			-13,35,80,119	-11,51,87,578
<u>Grouping : 3 : Capital Contribution-31210</u>					
1	Reserve- Shaheri Vikas/amrutdhara	3121001		2,00,57,867	2,00,57,867
2	Reserve- Pay & Use Toilet	3121002		17,81,875	17,81,875
3	Reserve- Entertainment	3121003		1,04,84,556	92,14,421
4	Reserve- MLA	3121004		23,43,482	18,23,980
5	Reserve- VNVY	3121005		1,76,76,025	1,76,76,025
6	Reserve- SJSRY	3121006		1,57,963	1,57,963
7	Reserve- Pravasan Year Grant	3121007		5,02,126	5,02,126
8	Reserve- Flood/ Heavy rain/ Dist. Mgmt Grant	3121008		4,26,420	4,26,420
9	Reserve- 11th F.C. Grant	3121009		1,39,950	1,39,950
10	Reserve- Slum Improvement Grant	3121010		78,698	78,698
11	Reserve- SJMMSVY	3121011		19,99,26,977	17,78,00,181
12	Reserve- 13th Fin Com Grant	3121012		3,02,14,169	3,02,14,169
13	Reserve- Professional Tax Grant	3121013		10,07,938	10,07,938
14	Reserve- Nirmal Gujarat Grant	3121014		5,07,400	5,07,400
15	Reserve- Sanitation Tax Contribution	3121015		2,46,450	2,46,450
16	Reserve- Jamin Mahesul Grant	3121016		4,17,791	4,17,791
17	Reserve- SJMMSVY - Anganwadi	3121017		12,37,500	12,37,500
18	Reserve- Kailash Dham Grant	3121018		22,42,997	22,42,997
19	Reserve- Vivekadhin Grant	3121019		1,76,64,645	1,68,52,347
20	Reserve- MP Grant	3121020		8,72,569	8,72,569
21	Reserve- Nagar Nandvandan Scheme Grant	3121021		25,31,259	25,31,259
22	Reserve- 14th Fin. Com. Grant	3121022		5,36,77,248	4,67,98,494
23	Reserve - NULM	3121023		37,500	0
24	Reserve -Swachh Nagar-Ghanisth Safai Grant	3121024		1,62,000	0
25	Reserve - Interest on Grant	3121025		13,95,437	0
	TOTAL			36,57,90,842	33,25,88,420
<u>Grouping 4 : Central Government Grant - 32010</u>					
1	Grant - 13th Fin. Comm. Grant	3201004		0	26,49,335
2	Grant - Shaheri Vikas/ Amrutdhara Grant	3201005		4,34,002	17,44,547
3	Grant - IHSDP Scheme Grant	3201006		0	2,19,185
4	Grant - NSDP Grant	3201007		0	1,33,404
5	Grant - MP Grant	3201051		3,96,387	3,96,387
6	Grant - 14th F.C. Grant	3201052		6,05,05,829	3,37,85,797
	TOTAL			6,13,36,218	3,89,28,655

Grouping 5 : State Government Grant - 32020				
1	Grant - Education Cess Grant	3202003	0	19,256
2	Grant - Nirmal Gujarat Shauchalaya Grant	3202007	18,14,308	15,89,308
3	Grant - Nagar Nandvandan Scheme Grant	3202009	11,81,241	11,81,241
4	Grant - Vajpai Nagar Vikas Grant	3202012	9,23,445	17,87,091
5	Grant - SJMMSVY - Water Supply & Under Ground Drainage	3202015	25,25,068	25,25,068
6	Grant - SJMMSVY Model Town	3202016	0	15,12,171
7	Grant - SJMMSVY Nagar Seva Sadan	3202019	7,51,565	7,51,565
8	Grant - Entertainment Tax	3202020	65,75,302	60,06,852
9	Grant - Professional Tax	3202021	1,71,453	1,71,452
10	Grant - Cable T.V. Grant/ Disc Entena TV Grant	3202022	13,33,834	13,33,834
11	Grant - MLA Grant	3202051	11,71,305	16,90,807
12	Grant - Pravasan Year Grant	3202052	0	3,17,432
13	Grant - SJSRY	3202053	0	9,48,372
14	Grant - Mission Mangalam	3202054	0	1,72,387
15	Grant - Sanitation Tax Contrabution Grant	3202055	0	15,96,543
16	Grant - Swachhta Abhiyan Grant	3202059	0	97,973
17	Grant - Library Grant	3202060	0	17,261
18	Grant - Natural Calamities	3202061	0	9,80,967
19	Grant - Vivekadhin Grant	3202062	25,00,000	8,56,728
20	Grant - Heavy Rain Grant	3202064	10,00,000	13,93,930
21	Grant - SJMMSVY UDP-78 Grant	3202067	64,46,921	34,01,052
22	Grant - Other Grant	3202068	27,73,505	35,84,068
23	Grant - Jan Seva Kendra	3202069	2,00,000	2,46,852
24	Grant - Mahatma Gandhi Swachhhta Mission	3202070	0	26,13,022
25	Grant - Entertainment Tax (SCSP)	3202071	0	11,93,343
26	Grant - Ummid Yojana Grant	3202072	0	10,262
27	Grant - Swachh Nagar-Ghanisth Safai Grant	3202073	7,22,663	35,69,879
28	Revenue Grant - NULM	3202074	5,66,680	5,03,920
29	Grant - SJMMSVY UDP-88	3202075	-37,51,060	18,47,840
30	Grant - SS Water Reservoir	3202077	0	25,00,000
31	Grant - Solid Waste Management	3202078	77,73,558	0
	TOTAL		3,46,79,788	4,44,20,476
Grouping 5 : Others (32080)				
1	Grant - Interest on Grant	3208051	11,41,823	0
	Total		11,41,823	0
Grouping 6 : Loan from Central Government - 33110				
1	NSDP	3311001	8,951	8,951
2	VNVY-I	3311002	50,00,000	50,00,000
3	VNVY-II	3311003	45,00,000	45,00,000
	TOTAL		95,08,951	95,08,951
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	5,98,718	5,98,718
3	Salary Loan	3312003	5,38,339	5,38,339
4	Revolving Fund Loan	3312004	6,33,334	6,33,334
5	LIC Loan	3312005	98	98
	TOTAL		18,30,489	18,30,489
Grouping 8 : From Contractors/ Suppliers - 34010				
1	Deposits- Security Deposits	3401002	89,99,331	89,19,034
	TOTAL		89,99,331	89,19,034
Grouping 9 : Deposits-Revenues - 34020				
1	Water Connection	3402001	23,97,490	22,62,340
2	Other User Charges	3402016	37,400	37,400
3	Other Service	3402017	20,081	23,281
	TOTAL		24,54,971	23,23,021

<u>Grouping 10 : From Others - 34080</u>				
1	Library Security	3408006	6,396	6,316
2	Other Purpose	3408013	2,70,074	2,70,074
3	Town Planning Deposit	3408014	66,151	66,151
	TOTAL		3,42,620	3,42,540
<u>Grouping 11 : Creditors - 35010</u>				
1	Government Water Bills	3501008	8,16,16,687	7,29,39,443
	TOTAL		8,16,16,687	7,29,39,443
<u>Grouping 12 : Employee Liabilities - 35011</u>				
1	Salaries Unpaid	3501101	7,73,417	6,16,449
2	Wages Unpaid	3501102	33,134	66,990
	TOTAL		8,06,551	6,83,439
<u>Grouping 13 : Interest Accrued and Due - 35012</u>				
1	Loan Interest - NSDP(3501251)	3501251	1,164	0
2	Penal Interest - NSDP(3501252)	3501252	246	0
3	Loan Interest - Revolving Fund	3501253	8,28,528	7,81,028
4	Penal Interest - Revolving Fund	3501254	1,19,336	1,05,192
5	Loan Interest - VNVY - I	3501255	55,82,291	50,82,291
6	Penal Interest - VNVY - I	3501256	2,01,646	0
7	Loan Interest - VNVY - II	3501257	50,62,500	46,12,500
8	Penal Interest - VNVY - II	3501258	11,49,750	9,67,500
9	Loan Interest - Water Scarcity	3501259	38,775	38,775
10	Penal Interest - Water Scarcity	3501260	1,00,200	1,00,200
11	Loan Interest - LIC Loan	3501261	120	120
12	Loan Interest - Water Works Loan	3501262	9,07,038	9,07,038
	TOTAL		1,39,91,594	1,25,94,644
<u>Grouping 14 : Recoveries Payable - 35020</u>				
1	Payable - Tds on Contractors	3502001	7,580	21,859
2	Payable - Tds on Salary	3502002	20,000	0
3	Payable - Tds on Professional Fee	3502003	35,977	0
4	Payable- VAT/Sales Tax	3502005	75,125	75,125
5	Payable - Goods & Service Tax	3502007	28,679	0
6	Payable- Professional Tax Deduction	3502008	8,050	6,890
7	Payable- Provident Fund Deduction	3502010	-8,40,059	9,110
8	Payable- Other Deduction	3502018	5,000	5,000
9	Payable-GST Deduction	3502019	0	48,287
	TOTAL		-6,59,648	1,66,271
<u>Grouping 15 : Government Dues Payable - 35030</u>				
1	Education Cess	3503001	39,284	34,042
2	Marriage Registration Fees(Liability)	3503002	1,963	1,403
3	Birth and Death Registration Fees(Liability)	3503003	4,186	3,510
4	Gujarat Pollution Control Board	3503051	8,675	8,675
	TOTAL		54,108	47,630
<u>Grouping 16 : Provisions for Expenses - 36010</u>				
1	Provision - For Electricity Expenses	3601001	0	0
2	Provision - For Telephone Expenses	3601003	4,532	5,874
3	Provision - For Other Unpaid Expenses	3601005	4,490	1,37,878
	TOTAL		9,022	1,43,752
<u>Grouping 17 : Land - 41010</u>				
1	Land- Open Plot	4101001	1	1
2	Land- Parks	4101004	8,69,926	8,69,926
3	Land- Gardens	4101005	1	1
	TOTAL		8,69,928	8,69,928

<u>Grouping 18 : Buildings - 41020</u>					
1	Buildings- Office Buildings	4102001		8,10,693	8,10,693
	TOTAL			8,10,693	8,10,693
<u>Grouping 19 : Civic Amenities & Service Centers - 41021</u>					
1	Buildings- Community Hall/ Auditoriums	4102101	1	3,72,493	3,72,493
2	Buildings- Hospital / Medical Health Care Buildings	4102103		36,22,798	36,22,798
3	Buildings- Pay & Use Toilet Blocks	4102104		34,48,339	34,48,339
4	Buildings- Educational Buildings	4102105		1,73,03,620	1,73,03,620
5	Buildings- Cremeriterium Buildings	4102106		52,21,737	52,21,737
6	Buildings- Civic Centers	4102109	2	4,38,91,850	4,38,91,850
	TOTAL			7,38,60,837	7,38,60,837
<u>Grouping 20 : Commercial Buildings - 41022</u>					
1	Buildings- Shopping Center/ Shops	4102202		3	3
2	Civic Center	4102209		1,19,714	1,19,714
	TOTAL			1,19,717	1,19,717
<u>Grouping 21 : Workshops & Work Stations - 41023</u>					
1	Buildings- Fire Station	4102302		29,19,885	29,19,885
2	Buildings- Water Works Buildings	4102303		14,64,785	14,64,785
	TOTAL			43,84,670	43,84,670
<u>Grouping 22 : Roads & Bridges - 41030</u>					
1	Roads- Concrete Roads	4103001		7,75,05,350	6,78,41,282
2	Roads- Other Roads	4103003		5,78,22,141	5,70,09,843
3	Bridges	4103004		20,69,583	20,69,583
	TOTAL			13,73,97,074	12,69,20,708
<u>Grouping 23 : Sewerage and Drainage - 41031</u>					
1	Drainage- Underground Drainage System	4103101		4,59,884	4,59,884
2	Drainage- Open Drains	4103102		8,48,260	8,48,260
	TOTAL			13,08,144	13,08,144
<u>Grouping 24 : Waterways - 41032</u>					
1	Waterways- Bore Wells	4103201		3,06,325	3,06,325
2	Waterways- Reservoirs	4103203		66,61,354	66,61,354
3	Waterways- Pipe Lines	4103204		5,88,49,228	5,88,49,228
	TOTAL			6,58,16,907	6,58,16,907
<u>Grouping 25 : Public Lighting - 41033</u>					
1	Public Lighting- Lamp Posts	4103301		1,59,886	47,306
2	Public Lighting- Other	4103304		1	1
	TOTAL			1,59,887	47,307
<u>Grouping 26 : Plant & Machinery - 41040</u>					
1	Plant & Machinery- Water Works	4104001		1,69,540	92,040
2	Plant & Machinery- Solid Waste Disposal	4104002		5,50,000	5,50,000
3	Plant & Machinery- Loaders	4104006		1	1
4	Plant & Machinery - Sigfom / Fogging Machine	4104009		58,000	0
5	Plant & Machinery- Others	4104012		10,78,190	10,40,430
	TOTAL			18,55,731	16,82,471

<u>Grouping 27 : Vehicles - 41050</u>					
1	Vehicles- Buses	4105002		4,60,000	4,60,000
2	Vehicles- Jeeps	4105004		6,33,421	6,33,421
3	Vehicles- Water Tankers	4105006		1	1
4	Vehicles- Tractors/ Trolleys	4105007	3	1,60,001	1,60,001
5	Vehicles- Auto Rickshaws	4105009		2,91,850	2,91,850
6	Vehicles- Cycles	4105013		6,800	6,800
7	Vehicles- Funeral Van	4105014		5,91,343	5,91,343
	TOTAL			21,43,416	21,43,416
<u>Grouping 28 : Office & Other Equipments - 41060</u>					
1	Refrigerators, Freeze & Water Collers	4106001		78,000	78,000
2	Air Conditioners And Air Cooler	4106002		45,000	
3	Telephone & Communication Equipments	4106006		53,418	53,418
3	TV, Projectors and Cameras	4106009		2,95,265	2,95,265
4	Vaccum Cleaner	4106011		1	1
	TOTAL			4,71,684	4,26,684
<u>Grouping 29 : Computers - 41061</u>					
1	Computers- Computers	4106101		4,74,450	2,76,550
2	Computers- Printers	4106102		54,270	54,270
3	Computers-C C Camera	4106105		34,15,569	34,15,569
	TOTAL			39,44,289	37,46,389
<u>Grouping 30 : Other Equipment - 41062</u>					
1	Equipment Other- Hand Carts	4106203		2,14,501	52,501
2	Equipment Other	4106209		1	1
3	Equipment Other- Container	4106210		1	1
	TOTAL			2,14,503	52,503
<u>Grouping 31 : Furniture, Fixtures, Fittings and Electrical Appliances - 41070</u>					
1	Furniture- Cupboards	4107002		1,05,900	1,05,900
2	Furniture- Tables	4107003		70,500	70,500
3	Furniture- Chairs	4107004		1,20,300	1,20,300
4	Furniture- Fixtures	4107005		2,61,492	2,61,492
5	Furniture- Fans	4107009		1,83,300	1,83,300
	TOTAL			7,41,492	7,41,492
<u>Grouping 32 : Other Fixed Assets - 41080</u>					
1	Other Fixed Asset- Others	4108004		61,59,067	61,59,067
	TOTAL			61,59,067	61,59,067
<u>Grouping 33 : Buildings - 41120</u>					
1	Dep. Fund - Office Buildings & Quarter	4112001		3,96,443	3,50,416
2	Dep. Fund - Civic Amenities & Service Centers	4112002		2,39,69,847	1,84,26,403
3	Dep. Fund - Commercial Buildings	4112003		73,334	68,181
4	Dep. Fund - Workshops / Work Stations	4112004		21,57,253	19,09,762
	TOTAL			2,65,96,878	2,07,54,763
<u>Grouping 34 : Roads & Bridges - 41130</u>					
1	Dep. Fund - Roads & Bridges	4113001		5,37,14,150	4,49,52,940
	TOTAL			5,37,14,150	4,49,52,940

1	Grouping 35 : Sewerage and Drainage - 41131						
	Sewerage and Drainage		4113101		6,87,926	6,19,013	
		TOTAL			6,87,926	6,19,013	
1	Grouping 36 : Waterways - 41132						
	Waterways		4113201		3,18,71,898	2,81,00,230	
		TOTAL			3,18,71,898	2,81,00,230	
1	Grouping 37 : Public Lighting - 41133						
	Public Lighting		4113301		30,630	16,269	
		TOTAL			30,630	16,269	
1	Grouping 38 : Plant & Machinery - 41140						
	Plant & Machinery		4114001		12,14,884	11,08,629	
		TOTAL			12,14,884	11,08,629	
1	Grouping 39 : Vehicles - 41150						
	Vehicles		4115001		14,44,535	13,21,204	
		TOTAL			14,44,535	13,21,204	
1	Grouping 40 : Office & Other Equipments - 41160						
	Office & Other Equipments		4116001		2,32,857	2,06,320	
		TOTAL			2,32,857	2,06,320	
1	Grouping 41 : Computers - 41161						
	Computers		4116101		27,32,721	19,25,009	
		TOTAL			27,32,721	19,25,009	
1	Grouping 42 : Other Office Equipments - 41162						
	Other Office Equipments		4116201		62,495	35,670	
		TOTAL			62,495	35,670	
1	Grouping 43 : Furniture, Fixtures, Fittings and Electrical Appliances - 41170						
	Furniture & Fixtures		4117001		3,30,093	2,84,382	
		TOTAL			3,30,093	2,84,382	
1	Grouping 44 : Other Fixed Assets - 41180						
	Other Fixed Assets		4118001		34,58,283	31,58,196	
		TOTAL			34,58,283	31,58,196	
1	Grouping 45 : Specific Grants - 41210						
	Work in Progress-C.C. Roads		4121001		8,65,19,535	6,41,03,102	
	Work in Progress-Snanahgruh		4121007		1,70,124	1,70,124	
	Work in Progress-Paving Block		4121015		11,21,177	11,21,177	
	Work in Progress-Anganwadi		4121016		66,95,399	66,95,399	
	Work in Progress-Community Hall		4121018		15,89,039	15,89,039	
		TOTAL			9,60,95,274	7,36,78,841	
1	Grouping 45 :Other Investments (42180)						
	Bank FDR - Grants		4218001		50,00,000	0	
		TOTAL			50,00,000	0	

<u>Grouping 46 : Stores - 43010</u>					
1	Water Supplies Stores	4301001		39,654	39,654
2	Electrical Stores	4301002		46,875	46,875
3	Sanitation Stores	4301003		31,241	31,241
4	Civil Work Stores	4301006		12,540	12,540
5	Other Stores	4301009		2,87,419	2,87,419
	TOTAL			4,17,729	4,17,729
<u>Grouping 47 : Receivable for Property Taxes - 43110</u>					
1	Receivable- Property Tax Current	4311001		6,44,012	4,07,446
2	Receivable- Property Tax Arrears	4311002		15,22,728	15,04,946
3	Receivable- Water Tax Current	4311003		5,73,870	3,16,400
4	Receivable- Water Tax Arrears	4311004		2,96,100	1,78,880
5	Receivable-Sanitation Tax Current	4311007		1,76,100	92,650
6	Receivable-Sanitation Tax Arrears	4311008		1,32,820	89,630
7	Receivable- Electricity Tax Current	4311015		94,740	52,809
8	Receivable- Electricity Tax Arrears	4311016		76,014	51,220
	TOTAL			35,16,384	26,93,981
<u>Grouping 48 : Receivable from Government - 43150</u>					
1	Grants	4315001	4	24,58,168	46,20,135
	TOTAL			24,58,168	46,20,135
<u>Grouping 49 : Provisions for outstanding Property Tax - 43210</u>					
1	Provision for Outstanding Property Tax	4321001		5,41,685	4,78,058
	TOTAL			5,41,685	4,78,058
<u>Grouping 50 : Provisions for outstanding Water Tax - 43211</u>					
1	Provision for Outstanding water Tax(General)	4321101		2,17,493	1,23,820
	TOTAL			2,17,493	1,23,820
<u>Grouping 51 : Provisions for outstanding Other Tax - 43212</u>					
1	Provision for O/s. Electricity Tax	4321201		42,689	26,022
2	Provision for O/s. Sanitation Tax	4321202		77,230	45,595
	TOTAL			1,19,919	71,617
<u>Grouping 52 : Administration - 44020</u>					
1	Prepaid Insurance Premium	4402001		0	19,817
	TOTAL			0	19,817
<u>Grouping 53 : Cash - 45010</u>					
1	Cash Balance- General Fund	4501001		68,728	2,98,362
	TOTAL			68,728	2,98,362

<u>Grouping 54 : Nationalized Banks - 45021</u>				
1	SBS Current A/c-42	4502101	1,15,040	1,24,737
2	Dena Bank 8672/4992 Sec Deposit	4502102	1,18,20,730	1,13,50,314
3	SBS- 66008664260 Octroi	4502103	49,45,138	1,02,47,454
4	SBS- 56076001444	4502104	0	12,588
5	Dena Bank - 7762/4184 Octroi	4502105	26,25,380	29,81,611
6	Dena Bank - 38034	4502106	11,92,768	15,98,209
7	Dena Bank - 38035	4502112	60,866	59,017
8	Dena Bank - 38036	4502113	0	4,61,994
9	Dena Bank - 38037	4502114	76,453	4,70,949
10	Dena Bank - 38038	4502115	13,70,518	13,28,892
11	Dena Bank - 38039	4502116	48,85,595	49,90,007
	TOTAL		2,70,92,487	3,36,25,771
<u>Grouping 55 : Nationalized Banks - 45061</u>				
1	SBS - 6609959536 Work Grant	4506101	0	16,314
2	Dena Bank- 4489/2809 VNVY	4506102	30,89,960	29,94,845
3	Dena Bank- 4720/2992 MLA	4506103	7,69,577	12,54,130
4	Dena Bank- 4924/3152 NSDP	4506104	0	7,66,980
5	Dena Bank- 5082/3287 SJSRY	4506105	16,30,655	59,59,725
6	Dena Bank- 7089/3644 11th F.C.	4506106	24,88,923	24,13,444
7	Dena Bank- 7090/3645 Enter Tax	4506107	4,34,002	35,022
8	Dena Bank- 7091/3646 Urban	4506108	0	4,20,820
9	SBS - 66011493980 Pravasan	4506109	0	1,15,892
10	SBS - 66013658397 Grant	4506110	0	91,284
11	Dena Bank- 1976- Shaheri Vikas(CM)	4506111	4,85,500	29,35,704
12	Dena Bank- 1990- Shaheri Vikas(CM)-WW	4506112	15,57,185	15,09,889
13	Dena Bank- 41670 (Vivekadin Grant)	4506113	28,86,038	5,98,621
14	Dena Bank- 41671 (Mission Mangalam Grant)	4506114	1,38,231	1,34,033
15	Dena Bank- 41672 (Safaikar Intensive Grant)	4506115	3,46,434	3,35,912
16	Dena Bank- 41673 (Professional Tax)	4506116	2,14,233	2,07,726
17	Dena Bank- 41674 (Land Revenue Grant)	4506117	9,95,179	6,24,558
18	Dena Bank 41675 (Marg Sudharna Grant)	4506118	2,75,348	2,66,985
19	Dena Bank 41676 (Swachhnagar Ghanishta Grant)	4506119	6,96,492	6,75,313
20	Dena Bank 41841 (14th F.C. Grant)	4506120	3,59,47,678	2,65,69,163
21	Dena Bank 43471 (NULM)	4506121	6,28,393	4,97,020
22	Dena Bank 44366(GST)	4506122	2,57,478	88,739
23	Dena Bank - 45573	4506123	10,31,704	0
24	ICICI Bank 01942	4506124	24,03,297	0
25	Dena Bank 45574	4506125	31,58,181	0
26	Dena Bank - 45976	4506127	1,464	0
27	ICICI Bank - 1952 Auto Sweep A/c.	4506128	1,67,99,393	0
	TOTAL		7,62,35,346	4,85,12,119
<u>Grouping 56 : Loans and Advances to Employees - 46010</u>				
1	Employees' Food Grain Advances	4601003	1,000	1,000
2	Employees' Temporary Advance	4601006	2,27,432	2,27,432
	TOTAL		2,28,432	2,28,432
<u>Grouping 57 : Loans to Others - 46030</u>				
1	Education Loans	4603001	2,00,000	2,00,000
	TOTAL		2,00,000	2,00,000
<u>Grouping 58 : Advance to Suppliers and contractors - 46040</u>				
1	Advances- To Public Works Contractors	4604001	2,49,819	2,49,819
	TOTAL		2,49,819	2,49,819

1	<u>Grouping 59 : Advance to other - 46050</u>				
	Advances- For Office Expense	4605007		5,23,445	5,33,545
	TOTAL			5,23,445	5,33,545
	<u>Grouping 60 : Deposits with external Agencies - 46060</u>				
1	Deposits Receivable- Electricity	4606001		5,895	5,895
2	Deposits Receivable- Telephone	4606002		1,88,250	1,88,250
	TOTAL			1,94,145	1,94,145

For. Parikh Shah Chotalia & Associates
Chartered Accountants

Lead Manager.
Varun D. Thakar
Firm Regi. No. 118493W
Mem.No.- 158960
Date : 29.06.2021
Place :Rajkot

GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET AS ON 31 MARCH,2020

Sr. No.	Detail Head Description	Account Code	Amount Rs.	
			2020	2019
<u>Grouping 1 : Buildings - Community Hall / Auditorium - 4102101</u>				
1	Buildings - Community Hall / Auditorium	410210101	3,72,492	3,72,492
2	Buildings - Community Hall / Auditorium	410210102	1	1
	TOTAL		3,72,493	3,72,493
<u>Grouping 2 : Buildings - Civic Centers - 4102109</u>				
1	Buildings - Civic Centers	410210901	82,62,974	82,62,974
2	Buildings - Civic Centers - Parks	410210902	8,93,404	8,93,404
3	Buildings - Civic Centers - Snangruh	410210903	14,57,836	14,57,836
4	Buildings - Civic Centers - Cultural Bhavan	410210904	2,28,42,001	2,28,42,001
5	Buildings - Civic Centers - Retaining Wall	410210905	1,04,35,635	1,04,35,635
	TOTAL		4,38,91,850	4,38,91,850
<u>Grouping 3 : Vehicles - Tractors/Trollies - 4105007</u>				
1	Vehicles - Tractors / Trollies	410500701	1	1
2	Vehicles - Tractor	410500702	1,60,000	1,60,000
	TOTAL		1,60,001	1,60,001
<u>Grouping 4 : Grants - 4315001</u>				
1	Receivable - Octroi Grant	431500101	5,15,134	5,15,136
2	Receivable - Entertainment Tax Grant	431500102	0	11,44,052
3	Receivable - Professional Tax Grant	431500103	0	16,271
4	Receivable - Land Revenue Grant	431500104	0	3,51,058
5	Receivable - Salary & Allowance Grant	431500105	9,43,034	0
6	Receivable - Ghanishta Safai Grant	431500112	0	25,93,618
7	Receivable - Covid 19 Grant	431500113	10,00,000	0
	TOTAL		24,58,168	46,20,135

**For. Parikh Shah Chotalia & Associates
Chartered Accountants**

**Lead Manager.
Varun D. Thakar
Firm Regi. No. 118493W
Mem.No.- 158960
Date : 29.06.2021
Place :Rajkot**

BHAYAVADAR NAGAR PALIKA

BALANCE SHEET AS AT MARCH 31, 2020

Sr. No.	Major Head Description	Major Code	Sch.	Amount Rs.	
				2020	2019
I	LIABILITIES				
1	Reserve & Surplus :				
(I)	Municipal (General) Fund	310	A	-19,26,21,796	-17,42,29,255
(II)	Earmarked Funds	311	B	0	0
(III)	Reserves	312	C	36,57,90,842	33,25,88,420
	Total of Reseve and Surplus			17,31,69,046	15,83,59,166
2	Grant, Contributions for Specific Purposes :				
(I)	Grant, Contribution for Specific purposes	320	D	9,71,57,829	8,33,49,131
	Total of Grant, Capital Contribution			9,71,57,829	8,33,49,131
3	Loans (Liabilities) :				
(i)	Secured Loans	330	E	0	0
(ii)	Unsecured loans	331	F	1,13,39,440	1,13,39,440
	Total of Loans (Liabilities)			1,13,39,440	1,13,39,440
4	Current Liabilities & Provision :				
(i)	Deposit Received	340	G	1,17,96,922	1,15,84,595
(ii)	Deposits Works	341	H	0	0
(iii)	Other Liabilities	350	I	9,58,09,292	8,64,31,427
(iv)	Provisions	360	J	9,022	1,43,752
	Total of Current Liabilities & Provision			10,76,15,236	9,81,59,774
	TOTAL LIABILITIES (Total of 1 to 4)			38,92,81,551	35,12,07,510
II	ASSETS				
1	Fixed Assets :				
(i)	Fixed Assets	410	K	30,02,58,039	28,90,90,934
(ii)	Less : Accumulated Depreciation	411	K-1	-12,23,77,349	-10,24,82,624
(iii)	Capital work-in-progress	412	L	9,60,95,274	7,36,78,841
	Total Of Fixed Assets			27,39,75,964	26,02,87,151
2	Investment :				
(i)	Investments in General Fund	420	M	0	0
(ii)	Investments in Other Fund	421	M-1	50,00,000	0
	Total Of Investments			50,00,000	0

3	Current Assets, Loan & Advances :				
(i)	Stock - in - Hand	430	N	4,17,729	4,17,729
(ii)	Sundry Debtors(Receivables)	431	O	59,74,552	73,14,116
(iii)	Less:Accumulated provisions against Debtors	432	O-1	-8,79,096	-6,73,495
(iv)	Pre-paid Expenses	440	P	0	19,817
(v)	Cash & Bank Balances	450	Q	10,33,96,561	8,24,36,252
(vi)	Loans, Advances & Deposits	460	R	13,95,841	14,05,941
(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			11,03,05,587	9,09,20,360
	TOTAL ASSETS (Total of 1 to 3)			38,92,81,551	35,12,07,510
				0	0
	Notes to the Accounts and accounting Policies		U		

For. Parikh Shah Chotalia & Associates
Chartered Accountants

Lead Manager.

Varun D. Thakar

Firm Regi. No. 118493W

Mem.No.- 158960

Date : 29.06.2021

Place :Rajkot

Bhayavadar Nagar Palika - 2019-20

Cash Flow Summary

1-Apr-2019 to 31-Mar-2020

Inflow	1-Apr-2019 to 31-Mar-2020	Outflow	1-Apr-2019 to 31-Mar-2020
110 (Tax Revenue (110))	1,16,990.00	210 (Establishment Expenses (210))	18,66,455.00
120 (Assigned Revenues & Compensations (120))	56,66,492.00	220 (Administrative Expenses (220))	17,60,678.00
130 (Rental Income From Municipal Properties (130))	4,02,662.00	230 (Operations & Maintenance (230))	55,81,884.00
140 (Fees & User Charges (140))	3,79,543.00	240 (Interest & Finance Charges (240))	3,250.01
150 (Sale & Hire Charges (150))	35,100.00	250 (Program Expenses (250))	1,71,090.00
160 (Revenue Grants, Contribution and Subsidies (160))	26,97,373.00	260 (Revenue Grants, Contribution and Subsidies (260))	40,918.00
171 (Interest Earned (171))	24,579.00	320 (Grants, Contribution for Specific Purposes (320))	25,00,000.00
180 (Other Income (180))	1,68,779.00	340 (Deposits Received (340))	10,18,232.00
320 (Grants, Contribution for Specific Purposes (320))	6,64,52,874.15	350 (Other Liabilities (350))	1,11,16,263.00
340 (Deposits Received (340))	12,30,559.00	360 (Provisions (360))	1,43,752.00
350 (Other Liabilities (350))	13,76,910.00	410 (Fixed Assets (410))	3,81,117.00
431 (Sundry Debtors (Receivables) (431))	76,58,992.00	421 (Investments Other Funds (421))	50,00,000.00
460 (Loans, Advances and Deposits (460))	58,500.00	460 (Loans, Advances and Deposits (460))	53,500.00
		999 (Grants, Contribution for Specific Purposes(999))	3,56,71,905.00
Total	8,62,69,353.15	Total	6,53,09,044.01

BHAYAVADAR NAGAR PALIKA

INCOME & EXPENDITURE ACCOUNT

For the year ended March 31,2020

Sr. No.	Major Head Description	Major Code	Schedule	Amount Rs.	
				2020	2019
I	INCOME				
1	Tax Revenue	110	A	69,22,926	69,86,092
2	Assigned Revenues & Compansations	120	B	61,81,626	62,07,362
3	Rental Income from Municipal Properties	130	C	4,02,662	3,82,160
4	Fees & User Charges	140	D	3,79,543	3,24,397
5	Sale & Hire Charges	150	E	35,100	2,44,750
6	Revenue Grants and Contributions & Subsidies	160	F	72,34,890	36,65,924
7	Income from Investment	170	G	0	0
8	Interast Earned	171	H	24,579	15,70,532
9	Other Income	180	I	1,15,76,302	32,33,886
				3,27,57,628	2,26,15,103
II	EXPENDITURE				
1	Establishment Expenses	210	J	1,09,14,407	88,53,799
2	Administrative Expenses	220	K	17,85,887	8,99,774
3	Operating & Maintenance	230	L	1,42,67,858	1,92,12,859
4	Interest & Finance Charges	240	M	14,00,200	14,01,905
5	Programme Expenses	250	N	1,71,090	56,975
6	Revenue Grants,Contribution, & Subcidies to Other	260	O	25,10,401	23,16,772
7	Provision & Write Off	270	P	2,05,601	4,42,983
8	Miscellaneous Expenses Losses & Refunds	271	Q	0	0
9	Depreciacion	272	R	1,98,94,725	2,15,39,720
				5,11,50,169	5,47,24,788
	Gross Surplus of Income Over Expenses			-1,83,92,541	-3,21,09,685
	Less :- Prior Period Items	280	S	0	12,03,303
	Less : Transfer to Reserve Funds/Prior Period Exps.	290	T	0	0
	Net Surplus Carried Over to Municipal Fund			-1,83,92,541	-3,33,12,988
	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.
Varun D. Thakar
Firm Regi. No. 118493W
Mem.No.- 158960
Date : 29.06.2021
Place :Rajkot

SCHEDULE FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT
For the year ended March 31,2020

Sr . No.	Minor Head Description	Minor Code	Grouping	Amount Rs.	
				2020	2019
<u>SCHEDULE : A : Tax Revenue - 110</u>					
1	Property Tax	11001	1	22,53,166	22,78,983
2	Water Tax	11002	2	33,92,410	33,50,640
3	Sewerage Tax	11003		0	0
4	Conservancy (Sanitation) Tax	11004	3	7,40,900	7,39,500
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	4,19,460	4,18,929
10	Professional Tax	11010	5	1,16,990	1,98,040
11	Advertisement Tax	11011		0	0
12	Pligrimage 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			69,22,926	69,86,092
<u>SCHEDULE : B : Assigned Revenue & Compansations - 120</u>					
1	Tax & Duties Collected by Others	12010		0	0
2	Compensations in lieu of Taxes / Duties	12020	6	61,81,626	62,07,362
3	Compensations in lieu of Cocessions	12030		0	0
	TOTAL			61,81,626	62,07,362
<u>SCHEDULE : C : Rental Income from Municipal Properties - 130</u>					
1	Rent from Civic Amenities	13010	7	4,02,536	3,82,088
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	126	72
6	Rent,Remissions,and Refund	13090		0	0
	TOTAL			4,02,662	3,82,160
<u>SCHEDULE :D : Fees & User Charges - 140</u>					
1	Empanelment & Registration Charges	14010		0	0
2	Licensing Fees	14011	9	0	9,247
3	Fees for grant of Permit	14012	10	37,272	95,852
4	Fees for Certificate / Extract	14013	11	34,835	23,300
5	Development Charges	14014		0	0
6	Regularisation Fees	14015		0	0
7	Penalties & Fines	14020	12	1,31,679	0
8	Other Fees	14040	13	57,887	70,068
9	User Charges	14050	14	72,800	75,260
10	Entry Fees	14060		0	0

11	Service / Administrative Charges	14070	15	45,070	50,670
12	Other Charges	14080		0	0
13	Fees Remission and Refund	14090		0	0
	TOTAL			3,79,543	3,24,397
	<u>SCHEDULE : E : Sale & Hire Charges - 150</u>				
1	Sale of Products	15010	16	0	2,09,700
2	Sale of Forms & Publications	15011		0	0
3	Sale of Store & Scrap	15012		0	0
4	Sale of Others	15030		0	0
5	Hire Charges for Vehicles	15040	17	35,100	35,050
6	Hire Charges on Equipments	15041		0	0
	TOTAL			35,100	2,44,750
	<u>SCHEDULE : F :Revenue Grant ,Contri,&Subcidies -160</u>				
1	Revenue Grants	16010	18	72,34,890	36,65,924
2	Reimbursement of Expenses	16020		0	0
3	Contribution Towards Scheme	16030		0	0
	TOTAL			72,34,890	36,65,924
	<u>SCHEDULE : G : Income From Investment - 170</u>				
1	Interest	17010		0	0
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
	TOTAL			0	0
	<u>SCHEDULE : H : Interest Earned - 171</u>				
1	Interest from Bank Account	17110	19	24,579	15,70,532
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			24,579	15,70,532
	<u>SCHEDULE : I : Other Income - 180</u>				
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	20	4,928	36,000
6	Unclaimed Refund payable/Liabilities written back	18050		0	0
7	Excess Provisions written back	18060		0	0
8	Miscellaneous Income	18080	21	1,15,71,374	31,97,886
	TOTAL			1,15,76,302	32,33,886
	<u>SCHEDULE : J :Establishment Expenses - 210</u>				
1	Salaries,Wages & Bonus	21010	22	91,18,837	85,83,022
2	Benefit and Allowances	21020	23	90,450	1,02,627
3	Pension	21030		0	0
4	Other Terminal & Retirement Benefits	21040	24	17,05,120	1,68,150
	TOTAL			1,09,14,407	88,53,799

<u>SCHEDULE : K : Administrative Expenses - 220</u>					
1	Rent,Rates,Taxes	22010		0	0
2	Office Maintanance	22011	25	18,508	27,885
3	Communication Expenses	22012	26	67,974	69,272
4	Books & Periodicals	22020	27	14,391	13,795
5	Printing and Stationery	22021	28	1,04,411	1,30,407
6	Travelling & Conveyance	22030	29	2,55,368	1,08,477
7	Insurance	22040	30	19,817	1,27,970
8	Audit Fees	22050		0	0
9	Legal Expenses	22051	31	9,974	0
10	Professional and other Fees	22052	32	10,37,145	54,959
11	Council meeting, Honorarium & sitting fees	22053		0	0
12	Advetisement and Publicity	22060	33	1,28,134	2,04,215
13	Membership & subscription	22061		0	0
14	Others	22080	34	1,30,165	1,62,794
	TOTAL			17,85,887	8,99,774
<u>SCHEDULE : L : Operating & Maintanance - 230</u>					
1	Power & Fuel	23010	35	35,45,051	33,17,149
2	Bulk Purchase	23020	36	86,77,244	1,34,99,643
3	Consumption of Stores	23030	37	3,79,374	6,24,909
4	Hire Charges	23040	38	1,24,500	77,500
5	Repairs & Maintenance Infrastructure Assets	23050	39	7,43,685	8,58,574
6	Repairs & Maintenance Civil Amenities	23051	40	23,616	17,470
7	Repairs & Maintenance Building	23052	41	1,860	2,100
8	Repairs & Maintenance Vehicles	23053	42	7,47,197	6,94,733
9	Repairs & Maintenance Others	23059	43	25,331	1,20,781
10	Other Operating & Maintenance expenses	23080		0	0
	TOTAL			1,42,67,858	1,92,12,859
<u>SCHEDULE : M : Interest & Finance Charges - 240</u>					
1	Inerest on Loan from Central Government	24010	44	13,35,306	13,33,637
2	Inerest on Loan from State Gonerment	24020	45	61,644	61,169
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	0
6	Other Inerest	24060		0	0
7	Bank Charges	24070	46	3,250	7,099
8	Other Finance Expenses	24080		0	0
	TOTAL			14,00,200	14,01,905
<u>SCHEDULE : N : Programme Expenses - 250</u>					
1	Electronic Expenses	25010		0	0
2	Own Programme	25020	47	1,71,090	56,975
3	Share In Programme of Others	25030		0	0
	TOTAL			1,71,090	56,975
<u>SCHEDULE : O : Rev.Grant,Contri .Subcidies - 260</u>					
1	Grants	26010	48	25,10,401	23,16,772
2	Contributions	26020		0	0
3	Subcidies	26030		0	0
	TOTAL			25,10,401	23,16,772

<u>SCHEDULE : P : Provision & Write Off - 270</u>					
1	Provision for Doubtful Receivables	27010	49	2,05,601	4,42,983
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
	TOTAL			2,05,601	4,42,983
<u>SCHEDULE : Q : Misc.Expenses - 271</u>					
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
	TOTAL			0	0
<u>SCHEDULE : R : Depreciacion - 272</u>					
1	Building	27220	50	58,42,115	64,91,239
2	Roads & Bridges	27230	51	87,61,210	90,89,498
3	Sewerage & Drainage	27231	52	68,913	76,570
4	WaterWays	27232	53	37,71,668	41,90,742
5	Vehicles	27250	54	1,23,332	1,45,096
6	Office & Other Equipments	27260	55	53,361	27,455
7	Furniture,Fixture,Fittings and Electrical Appliances	27270	56	45,711	50,790
8	Other Fixes Assets	27280	57	12,28,416	14,68,331
	TOTAL			1,98,94,725	2,15,39,720
<u>SCHEDULE : S : Prior Period Items - 280</u>					
1	Taxes	28010		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		0	0
6	Refund of Other - Revenues	28060	58	0	2,400
7	Other Expenses	28080	59	0	12,00,903
	TOTAL			0	12,03,303
<u>SCHEDULE : T : Transfer to Reserve Funds -290</u>					
1	Special Funds	29010		0	0
2	Sinking Funds	29020		0	0
3	Trust Funds	29030		0	0
4	Reserves	29040		0	0
5	Municipal General Fund	29050		0	0
6	Income & Expenditure A/c	29099		0	0
	TOTAL			0	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.

Varun D. Thakar

Firm Regi. No. 118493W

Mem.No.- 158960

Date : 29.06.2021

Place :Rajkot

**GROUPING ANNEXED TO & FORMING PART OF SCHEDULE TO
INCOME & EXPENDITURE ACCOUNT
For the year ended March 31, 2020**

Sr. No.	Detail Head Description	Account Code	Amount Rs.	
			2020	2019
<u>GROUPING : 1 PROPERTY TAX - 11001</u>				
1	Property tax Residential	1100101	22,53,166	22,78,983
	TOTAL		22,53,166	22,78,983
<u>GROUPING : 2 WATER TAX - 11002</u>				
1	Water Tax	1100201	33,92,410	33,50,640
	TOTAL		33,92,410	33,50,640
<u>GROUPING : 3 Conservancy (Sanitation) Tax 11004</u>				
1	General Cleaning Tax	1100401	7,40,900	7,39,500
	TOTAL		7,40,900	7,39,500
<u>GROUPING : 4 Electricity Tax - 11009</u>				
1	Electricity Tax	1100901	4,19,460	4,18,929
	TOTAL		4,19,460	4,18,929
<u>GROUPING : 5 Professional Tax - 11010</u>				
1	Professional Tax	1101001	1,16,990	1,98,040
	TOTAL		1,16,990	1,98,040
<u>GROUPING : 6 Compensation in lieu of Taxes/Duties - 12020</u>				
1	Compensation in lieu of Octroi	1202001	61,81,626	62,07,362
	TOTAL		61,81,626	62,07,362
<u>GROUPING : 7 Rent from Civic Amenities - 13010</u>				
1	Rent-Shopping Complexes	1301002	2,59,488	2,37,688
2	Rent-Community Halls	1301007	0	51,500
3	Rent-Other Civic Amenities	1301014	1,43,048	92,900
	TOTAL		4,02,536	3,82,088
<u>GROUPING : 8 : Other Rents - 13080</u>				
1	Rent-Advertisement/ Hording on Municipal Properties	1308001	126	72
	TOTAL		126	72
<u>GROUPING : 9 :Licensing fees - 14011</u>				
1	Fees shop & establishment License	1401101	0	6,247
2	Fees Other Trade Licence	1401110	0	3,000
	TOTAL		0	9,247
<u>GROUPING : 10 Grant of Permit : - 14012</u>				
1	Fees Plan Sanction Scrutiny	1401201	27,272	95,852
2	Fees -Mobile / Tele Tower Permission	1401204	10,000	0
	TOTAL		37,272	95,852

<u>GROUPING : 11 : Fees for Certificate or Extract - 14013</u>				
1	Fees -Other copy & Certificate	1401306	34,835	23,300
	TOTAL		34,835	23,300
<u>GROUPING : 12 :Penalties and Fines (14020)</u>				
1	Penalties - Contractors' Fine	1402006	1,31,679	0
	TOTAL		1,31,679	0
<u>GROUPING : 13 : Other fees - 14040</u>				
1	Fees - Property Transfer	1404001	57,607	50,200
2	Fees - Library	1404010	280	1,193
3	Fees- Other	1404016	0	18,675
	TOTAL		57,887	70,068
<u>GROUPING : 14 : User Charges - 14050</u>				
1	User Charges - Septic Tank Clearance	1405017	11,300	13,100
2	User Charges - Funeral Materials	1405023	61,500	62,160
	TOTAL		72,800	75,260
<u>GROUPING : 15 : Service / Administrative Charges - 14070</u>				
1	Service Charges - Administrative	1407002	45,070	50,670
	TOTAL		45,070	50,670
<u>GROUPING : 16 : Sale of Products - 15010</u>				
1	Sale of Products - Manure & Compost	1501003	0	2,09,700
	TOTAL		0	2,09,700
<u>GROUPING : 17 : Hire Charges For Vehicles - 15040</u>				
1	Hire Charges -Other Vehicles	1504003	35,100	35,050
	TOTAL		35,100	35,050
<u>GROUPING : 18 : Revenue Grants - 16010</u>				
1	Land Revenue and Non Agri. Assessment Grant	1601016	3,51,058	7,02,115
2	Salary & Allowance Grant	1601021	32,42,861	11,64,240
3	Safaikar Incentive	1601024	0	3,53,000
4	Nirmal Gujarat Grant	1601057	21,52,000	13,32,000
5	Revenue Grant - Cattle Counting Grant	1601066	40,000	0
6	Swachhta Abhiyan Grant	1601071	75,000	0
7	Revenue Grant - Birth & Death Reg. Grant	1601073	918	1,137
8	Swachh Nagar - Ghanisth Safai Grant	1601075	28,731	81,912
9	NULM Grant	1601076	1,50,500	31,520
10	Jan Jagruti Grant	1601077	50,000	0
11	Covid 19 Grant	1601078	10,00,000	0
12	Interest on Grant	1601079	1,38,252	0
13	Education Cess Grant	1601080	5,570	0
	TOTAL		72,34,890	36,65,924
<u>GROUPING : 19 : Interest from Bank Accounts - 17110</u>				
1	Interest - On Bank Savings Accounts	1711001	24,579	15,70,532
	TOTAL		24,579	15,70,532
<u>GROUPING : 20 : Recovery From Employees - 18040</u>				
1	Recovery of Excess Salary paid	1804001	4,928	36,000
	TOTAL		4,928	36,000
<u>GROUPING : 21 : Miscellaneous Income - 18080</u>				
1	General purpose donation	1808001	850	200
2	Other Income	1808004	1,67,929	35,307
3	Prior Period Income	1808051	1,14,02,595	31,62,379
	TOTAL		1,15,71,374	31,97,886

<u>GROUPING : 22 : Salaries Wages and bonus - 21010</u>				
1	Basic Pay	2101001	73,20,520	60,65,614
2	Dearness Allowance	2101002	10,81,562	10,31,855
3	Wages	2101003	5,56,634	7,38,738
4	Arrears of Salaries	2101010	1,60,121	7,43,815
5	Salary Difference	2101012	0	3,000
	TOTAL		91,18,837	85,83,022
<u>GROUPING : 23 : Benefits and Allowances - 21020</u>				
1	House Rent	2102001	42,679	19,936
2	Washing	2102003	460	650
3	Conveyance	2102004	9,700	2,417
4	Medical	2102005	22,800	20,661
5	Charge Allowance	2102007	2,678	39,220
6	Other	2102020	12,133	19,743
	TOTAL		90,450	1,02,627
<u>GROUPING : 24 : Other Terminal & Retirement Benefits - 21040</u>				
1	Leave Encashment	2104001	0	1,68,150
2	C.P.F. Contribution	2104003	1,464	0
3	E.P.F. Contribution	2104004	15,94,539	0
4	P.F. Administrative Charge	2104005	1,09,117	0
	TOTAL		17,05,120	1,68,150
<u>GROUPING : 25 Office Maintenance - 22011</u>				
1	Electricity Exps	2201101	3,323	0
2	Drinking Water Exps	2201102	14,435	13,395
3	Cleaning Wages Exps.	2201104	0	8,900
4	Curtains Table Cloth Exps	2201105	750	2,090
5	Locks & Photo Frame Exps.	2201106	0	3,500
			18,508	27,885
<u>GROUPING : 26 : Communication Expenses - 22012</u>				
1	Telephone Landline	2201201	54,964	50,596
2	Internet Subscription	2201205	0	5,508
3	Postage Courier Telegram	2201206	13,010	13,168
	TOTAL		67,974	69,272
<u>GROUPING : 27 Books & Periodicals - 22020</u>				
1	Magazines	2202002	0	3,773
2	Newspapers	2202003	14,391	10,022
	TOTAL		14,391	13,795
<u>GROUPING : 28 Printing & Stationary - 22021</u>				
1	Stationary & Printing	2202101	65,861	83,645
2	Xerox Expenses	2202103	38,550	46,762
	TOTAL		1,04,411	1,30,407
<u>GROUPING : 29 Travelling & Conveyance - 22030</u>				
1	Staff Travelling Expenses	2203001	2,55,368	1,08,477
	TOTAL		2,55,368	1,08,477
<u>GROUPING : 30 Insurance - 22040</u>				
1	Vehicle Insurance Premium	2204004	19,817	1,27,970
	TOTAL		19,817	1,27,970
<u>GROUPING : 31 Legal Expenses - 22051</u>				
1	Other Legal /License Fees	2205104	9,974	0
	TOTAL		9,974	0

<u>GROUPING : 32 Professional & other fees - 22052</u>				
1	Technical Consultant's Fees	2205203	9,59,773	43,959
2	Advocates Fees	2205205	54,200	4,000
3	Tax Consultants Fees	2205206	14,172	7,000
4	Other Professional Fees	2205210	9,000	0
	TOTAL		10,37,145	54,959
<u>GROUPING : 33 Advertisement & Publicity - 22060</u>				
1	Print Media	2206001	90,123	68,756
2	Electronic Media	2206002	11,459	0
3	Banner / Hordings	2206003	0	3,040
4	Web Site Expenses	2206006	23,862	20,181
5	Photography & Videography	2206007	2,090	19,760
6	Others	2206008	600	92,478
	TOTAL		1,28,134	2,04,215
<u>GROUPING : 34 Others - 22080</u>				
1	Seminar & Meeting Expenses	2208002	0	2,340
2	Testing & Inspection	2208005	0	900
3	Software Expenses	2208006	77,840	1,00,142
4	Office General Expenses	2208008	28,161	57,412
5	Miscellaneous Expenses	2208012	24,164	2,000
	TOTAL		1,30,165	1,62,794
<u>GROUPING : 35 Power & Fuel - 23010</u>				
1	Electricity Water Supply Dept	2301001	26,12,236	23,24,968
2	Electricity Street Light	2301002	7,76,027	6,73,292
3	Electricity Office	2301005	73,387	1,33,544
4	Electricity Others	2301006	83,401	1,85,345
	TOTAL		35,45,051	33,17,149
<u>GROUPING : 36 Bulk Purchases - 23020</u>				
1	Bulk Purchases - Water	2302002	86,77,244	1,34,99,643
	TOTAL		86,77,244	1,34,99,643
<u>GROUPING : 37 Consumption of Stores - 23030</u>				
1	Solid Waste / Sanitary	2303001	29,114	5,000
2	Lighting Materials	2303002	0	21,605
3	Stores - Pesticidies , Fertilizer & Chemicals	2303004	80,900	2,07,020
4	Water Purifying Chemicals	2303005	0	1,34,050
5	Plumbing Materials	2303007	83,100	0
6	Others	2303010	1,86,260	2,57,234
	TOTAL		3,79,374	6,24,909
<u>GROUPING : 38 Hire Charges - 23040</u>				
1	Hire Charges Exp - Tractors / Commercial Vehicles	2304003	1,24,500	77,500
	TOTAL		1,24,500	77,500
<u>GROUPING : 39 Repair & Maintenance Infrastructure Assets-23050</u>				
1	Roads and Bridge	2305001	0	2,70,280
2	Water Supply System	2305004	2,76,110	3,53,240
3	Sewerage & Drainage System	2305005	6,800	32,498
4	Street Lighting	2305007	18,575	1,36,764
5	Solid Waste Management Infrastructure	2305010	4,42,200	61,992
6	Others	2305012	0	3,800
	TOTAL		7,43,685	8,58,574
<u>GROUPING : 40 Repair & Maintenance Civic Amenities-23051</u>				
1	Libraries	2305112	5,500	0
2	Crematorium	2305115	17,616	500
3	Parks & Gardens	2305101	500	16,970
	TOTAL		23,616	17,470

<u>GROUPING : 41 Repairs and Maintenance Buildings - 23052</u>				
1	Office Buildings	2305201	1,860	0
2	Other Buildings	2305209	0	2,100
	TOTAL		1,860	2,100
<u>GROUPING : 42 Repairs and Maintenance Vehicles - 23053</u>				
1	Tractors Maintenance	2305301	4,095	2,530
2	Water Tanker Maintenance	2305302	0	1,000
3	Ambulance & Deadbody Van Maintenance	2305306	20,221	13,465
4	Other Vehicle Maintenance	2305309	1,03,225	1,25,948
5	Diesel	2305310	6,11,286	5,51,790
6	Oil	2305312	8,370	0
	TOTAL		7,47,197	6,94,733
<u>GROUPING : 43 Repairs and Maintenance Others - 23059</u>				
1	Furniture & Fixture	2305901	650	0
2	Air / Water Cooler	2305903	1,900	0
3	Computers Repairs & Expenses	2305904	22,131	1,20,781
4	Electrical Appliances	2305908	650	0
	TOTAL		25,331	1,20,781
<u>GROUPING : 44 Interest on Loans from Central Government - 24010</u>				
1	Interest Expense - Central Govt. Loan	2401001	13,35,306	13,33,637
	TOTAL		13,35,306	13,33,637
<u>GROUPING : 45 Interest on Loans from State Government - 24020</u>				
1	Interest Expense - State Govt. Loan	2402001	61,644	61,169
	TOTAL		61,644	61,169
<u>GROUPING : 46 Bank Charges - 24070</u>				
1	Bank Charges	2407001	3,250	7,099
	TOTAL		3,250	7,099
<u>GROUPING : 47 Own Program - 25020</u>				
1	Cultural & Festival Celebration	2502004	1,00,010	45,225
2	Other Program	2502006	71,080	11,750
	TOTAL		1,71,090	56,975
<u>GROUPING : 48 Grants - 26010</u>				
1	Mission Mangalam Grant Exps.	2601051	0	24,000
2	Nirmal Sauchalay Grant Exps	2601052	21,52,000	13,32,000
3	Sanitation Tax Contribution Grant Exps	2601053	0	3,53,000
4	Land Revenue Grant Exps	2601055	0	3,168
5	Election Grant Exps	2601057	0	3,56,555
6	Birth Death Registration Grant Exps	2601058	918	1,137
7	Sujalam Sufalamjal Abhiyan Grant Exps.	2601060	0	1,33,480
8	NULM Grant Expenses	2601061	1,50,500	31,520
9	Swachh Nagar - Ghanisth Safai Grant	2601062	28,731	81,912
10	Cattle Counting Grant Exp	2601063	40,000	0
11	Interest on Grant Expense	2601064	1,38,252	0
	TOTAL		25,10,401	23,16,772
<u>GROUPING : 49 Provisions for Doubtful receivables - 27010</u>				
1	Property Tax	2701001	63,627	3,75,915
2	Other Taxes	2701002	1,41,974	67,069
	TOTAL		2,05,601	4,42,983

<u>GROUPING : 50 Buildings - 27220</u>				
1	Depreciation - Buildings	2722001	58,42,115	64,91,239
	TOTAL		58,42,115	64,91,239
<u>GROUPING : 51 Roads and Bridges - 27230</u>				
1	Depreciation - Roads & Bridges	2723001	87,61,210	90,89,498
	TOTAL		87,61,210	90,89,498
<u>GROUPING : 52 Sewerage and Drainage - 27231</u>				
1	Depreciation - Sewerage & Drainage	2723101	68,913	76,570
	TOTAL		68,913	76,570
<u>GROUPING : 53 Water Ways - 27232</u>				
1	Depreciation - Waterways	2723201	37,71,668	41,90,742
	TOTAL		37,71,668	41,90,742
<u>GROUPING : 54 Vehicles - 27250</u>				
1	Depreciation - Vehicles	2725001	1,23,332	1,45,096
	TOTAL		1,23,332	1,45,096
<u>GROUPING : 55 Office & Other Equipments - 27260</u>				
1	Depreciation - Office & Other Equipments	2726001	53,361	27,455
	TOTAL		53,361	27,455
<u>GROUPING : 56 Furniture, Fixtures, Fittings and Electrical Appliances - 27270</u>				
1	Depreciation - Furniture, Fixtures, Fittings and Electrical Appliances	2727001	45,711	50,790
	TOTAL		45,711	50,790
<u>GROUPING : 57 Other Fixed Assets - 27280</u>				
1	Depreciation - Other Fixed Assets	2728001	12,28,416	14,68,331
	TOTAL		12,28,416	14,68,331
<u>GROUPING : 58 Refund of Other - Revenues - 28060</u>				
1	Prior Period Expenses - Other Income Refund	2806004	0	2,400
	TOTAL		0	2,400
<u>GROUPING : 59 - Other Expenses - 28080</u>				
1	Prior Period Expenses - Interest & Financial Charges	2808004	0	11,90,088
2	Prior Period Expenses - Other Expenses	2808005	0	10,815
			0	12,00,903

For. Parikh Shah Chotalia & Associates
Chartered Accountants

Lead Manager.
Varun D. Thakar
Firm Regi. No. 118493W
Mem.No.- 158960
Date : 29.06.2021
Place :Rajkot

BHAYAVADAR NAGAR PALIKA – BHAYAVADAR
DISTRICT - RAJKOT

SCHEDULE – U: NOTES TO ACCOUNTS:-

1. Use of Estimates:

The preparation of financial statements in conformity with generally Accepted Accounting Principles and draft accounting guidelines as per GMAM requires municipality to make estimates and assumptions that affect the reported balances of Assets and Liabilities and also disclosures relating to contingent liabilities as at the date of financial statements and reported amounts of Income and Expenses during the reported period. Examples of such estimates relied upon includes provision on Tax receivables, useful lives of fixed assets etc. Differences between the actual result and estimates are recognized in the period in which the results are known / materialized.

2. Municipal General Fund:

The balance in Municipal Fund as at 31-03-2020 was arrived after considering various adjustments which have been made in the year 2019-20 due to non availability of certain information with regards to fixed assets/loans/taxes/grants etc. during the period prior to 01-04-2019. The following various items adjusted against Municipal Fund given below:

Date	Accounting Code	Major Head Description	Balance at the end of the current year - 2019-20 (Rs.)		Remarks
			Debit	Credit	
		Opening Balance	59041677		
			NIL		
		Closing Balance	59041677		

3. Depreciation on Fixed Assets:

3.1 Rate & Manner:

The Depreciation on Assets has been provided on Pro-rata basis and on "Written down Value Method" as prescribed under the Income Tax Act-1961.

3.2 Accounting Treatment & Disclosure thereof:

Depreciation provided during the year on Fixed Assets are credited to accumulated depreciation account, the balance whereof are carried over to next year.

4. Inventories:

Inventory consists of different types of stores and spares consumed by the different departments of the municipality for providing various types of services viz. Water, Sanitation, Health, Street Lighting etc. Generally most of the purchases are need based and are directly expensed to revenue accounts, no year end miscellaneous value against physical balances of store items are carried over.

5. Employee Benefits:

All the retirement benefits like Leave Encashment, Gratuity etc. have been considered on cash basis in absence of actuarial valuation report for these benefits as on 31-03-2020.

Sr. No.	Date	Head of Benefit	Accounting Code	Amount (Rs.)	Reason
NIL					

6. Treatment of Grants:

6.1 Treatment of Grants:

Grant Funds actually represented by balance in current/saving/term bank account/post office accounts of individual grants as on 01-04-19 were taken as the opening balance of respective grant fund account in absence of required data with the municipality.

6.2 Additions/Deductions during the year

Grant received from Government Agencies are credited directly to respective Grant Fund Liability Account and expenditure incurred there from is debited to respective expenditure control account "expenditure against grant". At the year end, accumulated balances in control accounts are transferred to individual assets/ capital work-in-progress /specific revenue expenditure accounts as the case may be. On the other side, finds equal to capital expenditure incurred during the year against grant are transferred to Capital Contribution from grants liability. Whereas funds equal to revenue expenditure incurred against grants are transferred to revenue grants from liability. In several cases where any revenue expenses incurred by municipality in regular course of activity is met by grant funds, the expenditure is directly charges to concerned expenditure account instead of first charging it to expenditure control account and then transferring it to revenue.

6.3 Reconciliation of Grant Fund liability with Bank Balance of Grant.

ULB has separate account for each and every Grant. In some case one or more grant is credited in same account or in some cases Specific Grant is credited in different Bank account. However all grants are reconciled with grant fund bank account. Besides of this opening Balance of these Grant Fund liabilities are not matching with respective Grant Fund bank balances for which reason is Interest on Grant Fund directly credited in Saving Bank Accounts (Code – 171).

Capital Grants / Specific Revenue Grants received during the year are to be utilized for the Specific Purposes / Expenditure stated in the Grant Circular / Approval. In case of Grant for Land Revenue Grant, Salary & Allowance Grant, Cattle Counting Grant, Swachhta Abhiyan Grant, Birth Death Registration Grant, Jan Jagruti Grant, Covid 19 Grant and Education Cess Grant are of Revenue Nature and do not have any identifiable purpose. Accurate Records of Expenses against the same are not kept and subsequently the Amount of Unutilized portion cannot be identified. Also, no separate Bank Account is maintained for the same. Hence, the same is directly taken as Income under Code 160.

7. Classification of Bank FDRs:

Bank Fixed deposits against Grant fund liability, if any, are classified as other current assets in the financial statements.

8. Prior period items

:: Accounting entry passed in "Prior Period income /expenses A/c." during the year as under:

Date	Account Head	Dr.	Cr.	Reason for Accounting Entry
01.04.2019	Prior Period Income	0	2649335.00	13 th Fin. Com. Grant
01.04.2019	Prior Period Income	0	1310544.60	Shaheri Vikas /Amrutdhara/UIDSSMT Grant
01.04.2019	Prior Period Income	0	219185.00	IHSDP Grant
01.04.2019	Prior Period Income	0	133404.00	NSDP Grant
01.04.2019	Prior Period Income	0	19256.00	Education Cess Grant
01.04.2019	Prior Period Income	0	863646.00	VNVY Grant
01.04.2019	Prior Period Income	0	1512171.00	SJMMSVY Model Town Grant
01.04.2019	Prior Period Income	0	317432.00	Pravasan Varsh Grant
01.04.2019	Prior Period Income	0	948372.00	SJSRY Grant
01.04.2019	Prior Period Income	0	172387.00	Mission Managalam Grant
01.04.2019	Prior Period Income	0	1596543.00	Sanitation Tax Cont. Grant
01.04.2019	Prior Period Income	0	97973.00	Swachhta Abhiyan Grant
01.04.2019	Prior Period Income	0	17261.00	Library Grant
01.04.2019	Prior Period Income	0	980967.00	Natural Calamities Grant
01.04.2019	Prior Period Income	0	44430.00	Vivekadhin Grant

01.04.2019	Prior Period Income	0	393930.00	Heavy Rain Grant
01.04.2019	Prior Period Income	0	46852.00	Jan Seva Kendra Grant
01.04.2019	Prior Period Income	0	19404.00	M.G. Swachh Mission Grant
01.04.2019	Prior Period Income	0	10262.00	Umid Yojna Grant
01.04.2019	Prior Period Income	0	49240.00	NULM Grant

9. Other Disclosures:

1. Debit/ Credit balances in Loans & Advances are subject to confirmation/reconciliation and consequent modifications, if any.
2. NSDP, VNVY – I & II , Water Scarcity Loan , Revolving Fund Loan and LIC Loan and its interest and penal Interest shown separately as per Statement provided by GMFB.
3. In the opinion of appropriate authority of Municipality, the “Current Assets, Loans & Advances” have a value on realization, in the ordinary course of activity, at least equal of activity, at least to the amount at which they are stated in these financial statements.
4. Provisions, Contingent Liabilities & Contingent Assets: Provisions involving a substantial degree of estimation in measurement are recognized when there is a present obligation as a result of a past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes, if any. Contingent Assets are neither recognized nor disclosed in the financial statements.

10. Segment Reporting:

Municipal operations are by their very nature diverse. As a single entity, municipality involved in multifarious activities-each with a specific purpose, some activities in the nature of business such as services of Public Transportation and others as a part of Governmental activity such as services of water, sanitation, street lighting and the like. Therefore, on the basis of single Income & Expenditure Account for the municipal entity as a whole, it is difficult to analyze the way municipal funds are being utilized of expended.

1. Current debit/credit balances: Balances of sundry creditors & debtors are subject to confirmation/ reconciliation and consequent modification, if any.

2. Previous Year's Figures have been arranged/rearranged wherever necessary.

3. Rounding Off:

The figures in these financial statements have been rounded off to the nearest rupee

4. Last year Octroi Grant Receivable A/c. not shown in Balance Sheet and same it is considered as an income in Profit & Loss A/c, therefore same it is transferred to Prior Period Income.

5. Reason of Difference between Bank Reconciliation made in Tally Software and Balance as per Bank Passbook / Statement is prepared in Separate Excel Sheet Format.

6. TDS Deduction Liability with Correct TDS Rate is of NP. We are liable to book the TDS as Deducted and not for any Non Deduction or Lower Deduction of TDS during the year.

7. Reconciliation between Tally Balance and Nagarpalika records mentioned below:

Sr. No.	Bank Name	Balance as per Tally Records	Balance as per Nagarplaika Records	Diff.	Remarks
1	SBI – 42	115040.01	115689.01	(649)	Bank Charges
2	Dena Bank – 8672/4992	11820729.58	11820729.58	-	
3	SBI - 4260	4945137.90	6881657.90	1936520	Unclear Cheque
4	Dena Bank - 7762/4184	2625380.00	2625397.70	(17.70)	Bank Charges
5	Dena Bank – 38034	1192768.45	1187661.45	5107	Unclear Cheque
6	Dena Bank - 38035	60866.00	60866.00	-	

7	Dena Bank - 38037	76453.00	76453.00	-	
8	Dena Bank - 38038	1370518.00	1370518.00	-	
9	Dena Bank - 38039	4885594.50	4885594.50	-	
10	Dena Bank – 4489/2809	3089960.07	3089960.07	-	
11	Dena Bank – 4720/2992	769577.30	769577.30	-	
12	Dena Bank – 5082/3287	1630655.15	1630655.15	-	
13	Dena Bank – 7089/3644	2488922.80	2488922.80	-	
14	Dena Bank – 7091/3646	434002.00	434002.00	-	
15	Dena Bank – 1976	485500.34	485500.34	-	
16	Dena Bank – 1990	1557184.90	1557184.90	-	
17	Dena Bank – 41670	2886038.00	386038.00	2500000	Vivekadhin Grant
18	Dena Bank – 41671	138231.00	138231.00	-	
19	Dena Bank – 41672	346434.00	346434.00	-	
20	Dena Bank – 41673	214233.00	214233.00	-	
21	Dena Bank – 41674	995179.00	995179.00	-	
22	Dena Bank – 41675	275348.00	275348.00	-	
23	Dena Bank – 41676	696492.00	696492.00	-	
26	Dena Bank – 41841	35947677.60	35947677.60	-	
27	Dena Bank – 43471	628393.00	628393.00	-	
28	Dena Bank – 44366	257478.30	257478.30	-	
29	Dena Bank – 45573	1031704.42	1031704.42	-	
30	ICICI Bank – 1942	2403297.00	1759362.00	643935	Rs. 559802 – Entertainment Tax Grant Rs. 84251 – Bank Interest (Rs. 118) Bank Charges
31	Dena Bank – 45574	3158181.00	3158181.00	-	

32	ICICI Bank – 1952	16799393.00	16799393.00	-	
33	Dena Bank – 45976	1464	1464.00	-	

8. In Absence of necessary details regarding age break up of tax receivables, municipality is not able to make provision thereon as per norms stated in draft GMAM.

Sr.	Particulars of Tax Receivable	Year End O/s Amt.	Provision made @ 25 %
1	Property Tax	2166740.00	541685.00
2	General Water Tax	869970.00	217492.50
3	Sanitation (Cleaning) Tax	308920.00	77230.00
4	Electricity Tax	170754.00	42688.50
	Total	3516384.00	879096.00

11. No separate specific accounts for the grants are maintained. Due to above reasons the Unutilized Grant Balance is not reconciled with amount held in Bank or as FDR. (See Annexure “Grant Details Part I, II & III” for detail. As various Grants are kept together & bifurcation of Interest earned from FDR of specific grant is unascertainable, In the cases specific FDR kept interest is credited to respective Grant Fund. The summary of Grant Unutilized is as under:

12.

		<i>(Amt. in Rs.)</i>
A.	Aggregate unutilized grants	97157829
B.	Represented by :	
	a. Aggregate of Balances in Bank:	
	Savings deposits	63236192
	Current deposits	
	Fixed Deposits	5000000
	b. Aggregate unadjusted advances from grant fund	
C	A-B	28921637

The difference of - Rs. 28921637.00 is further bifurcated as under:

Sr.	Grant Name	Difference	Reason
1	MP Grant	(373190)	1. Besides the reasons given below the

2	14 th Finance Commission Grant	24558151
3	Nirmal Gujarat Shauchalaya Grant	(811072)
4	Nagar Nandvandan Scheme Grant	1181241
5	VNVY Grant	(2166515)
6	SJMMSVY – Water Supply and Under Ground Drainage	967883
7	SJMMSVY – Nagar Sadan Grant	(280139)
8	Entertainment Tax Grant	1689708
9	Professional Tax Grant	(42780)
10	Cable TV Grant	1272968
11	MLA Grant	1171305
12	Vivekadhin Grant	(386038)
13	Heavy Rain Grant	(3945138)
14	SJMMSVY UDP 78 Grant	4816266
15	Other Grant	(2226495)
16	Jan Seva Kendra Grant	200000
17	Swachh Nagar - Ghanistha Safai Grant	722663
18	NULM Grant	566680
19	SJMMSVY UDP 88 Grant	(3751060)
20	Solid Waste Management Grant	4615377
21	Interest on Grant	1141823
TOTAL		28921637

Nagarpalika follows practice of taking Interest on Grant Fund Balances into General Fund Account. They do not increase the Grant Unutilized Amount in the Grant Register. Due to the same, year on year Interest received not being taken into Grant Outstanding, Difference in Opening Balances of Grant Bank Account and Grant Fund Account is bound to arise. And remaining balance for General Fund.

12. As informed by the Accountant of ULB the detail bifurcation of loan payable as on 31/03/2020 is as under:

Sr. no.	Specify the name of the Institution from whom the loan is received	Specify the purpose for which the loan is received	Principle amt. of Loan	Total Interest & Principle payable as on 31.3.20	Balance outstanding as per respective Nagar Palika	Total Principal and Interest amount paid by ULB during the Year	Reconciliation Made
1	GMFB	NSDP	8951	10361	10361	-	-Yes-
2	GMFB	VNVY – I	5000000	10783937	10783937	-	-Yes-
3	GMFB	VNVY – II	4500000	10712250	10712250	-	-Yes-
4	GMFB	Collector Office Water Scarcity	60000	198975	198975	-	-Yes-
5	GMFB	Water Works Loan (H&I Dept.)	598718	1505756	1505756	-	-Yes-
6	GMFB	Salary Loan	538339	538339	538339	-	-Yes-
7	GMFB	Revolving Fund	633334	1581198	1581198	-	-Yes-
8	GWSSB	LIC Loan	98	218	218	-	-Yes-

13. DEVIATIONS:-

1. No such separate funds are formed for meeting the pension and other retirement benefits including Gratuity and Leave Encashment. (**Ref. AP 2.7 a**)
2. Contribution towards Pension and other retirement benefit funds are recognized as and when it is paid. (**Ref. AP 2.7 b**)