

**SCHEDULE FORMING PART OF AND ANNEXED TO BALANCE SHEET
AS AT MARCH 31, 2021**

| Sr. No. | Minor Head Description | Minor Code | Grouping | Amount Rs. | |
|--|---|------------|----------|----------------------|----------------------|
| | | | | 2021 | 2020 |
| <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 | -18,00,28,050 | -13,35,80,119 |
| | TOTAL | | | -23,90,69,727 | -19,26,21,796 |
| <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 | 38,20,01,383 | 36,57,90,842 |
| 2 | Capital Reserve | 31211 | | 0 | 0 |
| 3 | Borrowing Redumtion Reserve | 31220 | | 0 | 0 |
| 4 | Special Funds (Utilised) | 31230 | | 0 | 0 |
| 5 | Starutary Reserve | 31240 | | 0 | 0 |
| 6 | General Reserve | 31250 | | 0 | 0 |
| 7 | Revaluation Reserve | 31260 | | 0 | 0 |
| | TOTAL | | | 38,20,01,383 | 36,57,90,842 |
| <u>SCHEDULE - D : GRANTS, CONTRIBUTIONS FORSPECIFIC PURPOSE - 320</u> | | | | | |
| 1 | Central Government | 32010 | 4 | 6,42,13,725 | 6,13,36,218 |
| 2 | State Governement | 32020 | 5 | 4,39,70,458 | 3,46,79,788 |
| 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 | 6 | 23,55,874 | 11,41,823 |
| | TOTAL | | | 11,05,40,057 | 9,71,57,829 |
| <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 | 7 | 95,08,951 | 95,08,951 |
| 2 | Loans from State Government | 33120 | 8 | 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 | 9 | 64,39,693 | 89,99,331 |
| 2 | Deposits - Revenues | 34020 | 10 | 25,77,871 | 24,54,971 |
| 3 | From Staff | 34030 | | 0 | 0 |
| 4 | From Others | 34080 | 11 | 3,66,837 | 3,42,620 |
| | TOTAL | | | 93,84,401 | 1,17,96,922 |
| <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 | 12 | 9,68,71,280 | 8,16,16,687 |
| 2 | Employee Liabilities | 35011 | 13 | 7,46,972 | 8,06,551 |
| 3 | Interest Accrued & Due | 35012 | 14 | 1,34,22,776 | 1,39,91,594 |
| 4 | Recoveries payable | 35020 | 15 | -6,42,478 | -6,59,648 |
| 5 | Govt. Dues Payable | 35030 | 16 | 27,375 | 54,108 |
| 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 | | | 11,04,25,925 | 9,58,09,292 |
| <u>SCHEDULE -J : PROVISIONS- 360</u> | | | | | |
| 1 | Provisions for Expenses | 36010 | 17 | 59,836 | 9,022 |
| 2 | Provisions for Interest | 36020 | | 0 | 0 |
| 3 | Provisions for other Assets | 36030 | | 0 | 0 |
| | TOTAL | | | 59,836 | 9,022 |
| <u>SCHEDULE - K : FIXED ASSETS - 410</u> | | | | | |
| 1 | Land | 41010 | 18 | 8,69,928 | 8,69,928 |
| 2 | Building | 41020 | 19 | 8,10,693 | 8,10,693 |
| 3 | Civil Amenities & Services Centers | 41021 | 20 | 8,25,32,847 | 7,38,60,837 |
| 4 | Commercial Buildings | 41022 | 21 | 1,19,717 | 1,19,717 |
| 5 | Workshops & work stations | 41023 | 22 | 43,84,670 | 43,84,670 |
| 6 | Roads & Bridges | 41030 | 23 | 24,04,34,879 | 13,73,97,074 |
| 7 | Sewerage and Drainage | 41031 | 24 | 13,08,144 | 13,08,144 |
| 8 | Waterways | 41032 | 25 | 6,58,16,907 | 6,58,16,907 |
| 9 | Public Lighting | 41033 | 26 | 1,59,887 | 1,59,887 |

| | | | | | |
|----|--|-------|-------|---------------------|---------------------|
| 10 | Plant & Machinery | 41040 | 27 | 18,55,731 | 18,55,731 |
| 11 | Hospital Equipment | 41041 | | 0 | 0 |
| 12 | Vehicles | 41050 | 28 | 27,39,416 | 21,43,416 |
| 13 | Office & Other Equipment | 41060 | 29 | 4,71,684 | 4,71,684 |
| 14 | Computers | 41061 | 30 | 39,44,289 | 39,44,289 |
| 15 | Other Equipment | 41062 | 31 | 2,14,503 | 2,14,503 |
| 16 | Furniture, Fixture, Fittings and Electrical Appliances | 41070 | 32 | 7,41,492 | 7,41,492 |
| 17 | Other Fixed Assets | 41080 | 33 | 61,59,067 | 61,59,067 |
| 18 | Assets under Disposal | 41090 | | 0 | 0 |
| | TOTAL | | | 41,25,63,855 | 30,02,58,039 |
| | <u>SCHEDULE- K -1 : Accumulated Depreciation- 411</u> | | | | |
| | | | 17999 | | |
| 1 | Building | 41120 | 34 | 3,27,21,982 | 2,65,96,878 |
| 2 | Roads & Bridges | 41130 | 35 | 7,23,02,707 | 5,37,14,150 |
| 3 | Sewerage and Drainage | 41131 | 36 | 7,49,948 | 6,87,926 |
| 4 | Waterways | 41132 | 37 | 3,52,66,399 | 3,18,71,898 |
| 5 | Public Lighting | 41133 | 38 | 43,556 | 30,630 |
| 6 | Plant & machinery | 41140 | 39 | 13,11,011 | 12,14,884 |
| 7 | Hospital Equipment | 41141 | | 0 | 0 |
| 8 | Vehicles | 41150 | 40 | 16,38,767 | 14,44,535 |
| 9 | Office & Other Equipment | 41160 | 41 | 2,56,739 | 2,32,857 |
| 10 | Computers | 41161 | 42 | 32,17,348 | 27,32,721 |
| 11 | Other Office Equipment : | 41162 | 43 | 85,296 | 62,495 |
| 12 | Furniture, Fixtures, Fittings and Electrical Appliances | 41170 | 44 | 3,71,233 | 3,30,093 |
| 13 | Other Fixed Assets | 41180 | 45 | 37,28,361 | 34,58,283 |
| | TOTAL | | | 15,16,93,347 | 12,23,77,349 |
| | <u>SCHEDULE - L : Capital Work-in-progress- 412</u> | | | | |
| 1 | Specific Grants | 41210 | 46 | 0 | 9,60,95,274 |
| 2 | Special funds | 41220 | | 0 | 0 |
| 3 | Specific Schemes | 41230 | | 0 | 0 |
| 4 | Own Source - Assets | 41240 | | 0 | 0 |
| | TOTAL | | | 0 | 9,60,95,274 |
| | <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 | 47 | | 3,51,52,729 | 50,00,000 |
| 8 | Accumulated Provision | 42190 | | | 0 | 0 |
| | TOTAL | | | | 3,51,52,729 | 50,00,000 |
| <u>SCHEDULE -N : Stock - in - hand - 430</u> | | | | | | |
| 1 | Stores | 43010 | 48 | | 0 | 4,17,729 |
| 2 | Loose Tools | 43020 | | | 0 | 0 |
| 3 | Others | 43080 | | | 0 | 0 |
| | TOTAL | | | | 0 | 4,17,729 |
| <u>SCHEDULE -O : Sundry Debtors(Receivables) - 431</u> | | | | | | |
| 1 | Receivables for Property Taxes | 43110 | 49 | | 36,13,750 | 35,16,384 |
| 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 | 50 | | 1,98,179 | 24,58,168 |
| 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 | | | | 38,11,929 | 59,74,552 |
| <u>SCHEDULE -O-1: ACCUM. PROVISIONS AGAINST DEBTORS (Receivables) - 432</u> | | | | | | |
| 1 | Provisions for outstanding Property Tax | 43210 | 51 | | 5,95,054 | 5,41,685 |
| 2 | Provision for outstanding Water Tax | 43211 | 52 | | 1,96,063 | 2,17,493 |
| 3 | Provision for outstanding Other Tax | 43212 | 53 | | 1,12,321 | 1,19,919 |
| 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 | | | | 9,03,438 | 8,79,096 |

| | | | | | |
|--|---|-------|----|--------------------|---------------------|
| <u>SCHEDULE - P : Pre-paid Expenses - 440</u> | | | | | |
| 1 | Establishment | 44010 | | 0 | 0 |
| 2 | Administration | 44020 | | 0 | 0 |
| 3 | Operations & Maintenance | 44030 | | 0 | 0 |
| | TOTAL | | | 0 | 0 |
| <u>SCHEDULE - Q : CASH & BANK BALANCES - 450</u> | | | | | |
| 1 | Cash | 45010 | 54 | 2,95,314 | 68,728 |
| | Balance with Bank - Municipal Fund | | | | |
| 2 | Nationalized Banks | 45021 | 55 | 2,21,59,134 | 2,70,92,487 |
| 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 | 56 | 6,18,49,299 | 7,62,35,346 |
| 11 | Other Scheduled Banks | 45062 | | 0 | 0 |
| 12 | Scheduled Cooperative Banks | 45063 | | 0 | 0 |
| 13 | Post Office | 45064 | | 0 | 0 |
| | TOTAL | | | 8,43,03,747 | 10,33,96,561 |
| <u>SCHEDULE - R : LOANS, ADVANCES & DEPOSITS-460</u> | | | | | |
| 1 | Loans & Advances to Employees | 46010 | 57 | 2,48,432 | 2,28,432 |
| 2 | Employees Providend Fund Loans | 46020 | | 0 | 0 |
| 3 | Loans to Others | 46030 | 58 | 2,00,000 | 2,00,000 |
| 4 | Advance to Suppliers and contractors | 46040 | 59 | 2,49,819 | 2,49,819 |
| 5 | Advance to others | 46050 | 60 | 5,53,445 | 5,23,445 |
| 6 | Deposits with external Agencies | 46060 | 61 | 1,94,145 | 1,94,145 |
| 7 | Other current assets | 46080 | | 0 | 0 |
| | TOTAL | | | 14,45,841 | 13,95,841 |
| <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 : 24.01.2022
Place :Rajkot

GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET AS ON 31 MARCH,2021

| Sr. No. | Detail Head Description | Account Code | Grouping | Amount Rs. | |
|---|--|--------------|----------|----------------------|----------------------|
| | | | | 2021 | 2020 |
| <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 | Surplus in Income & Expenditure Account | 3109001 | | | |
| | Opening Balance | | | -13,35,80,119 | -11,51,87,578 |
| | Add:- Addition During the year | | | -4,64,47,931 | -1,83,92,541 |
| | Less:- Deduction during the year | | | 0 | 0 |
| | CLOSING BALANCE | | | -18,00,28,050 | -13,35,80,119 |
| <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 | 1,04,84,556 |
| 4 | Reserve- MLA | 3121004 | | 23,43,482 | 23,43,482 |
| 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 | 19,99,26,977 |
| 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 | | 2,00,19,104 | 1,76,64,645 |
| 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 | | 6,69,37,330 | 5,36,77,248 |
| 23 | Reserve - NULM | 3121023 | | 37,500 | 37,500 |
| 24 | Reserve -Swachh Nagar-Ghanisth Safai Grant | 3121024 | | 1,62,000 | 1,62,000 |
| 25 | Reserve - Interest on Grant | 3121025 | | 19,91,437 | 13,95,437 |
| | TOTAL | | | 38,20,01,383 | 36,57,90,842 |
| <u>Grouping 4 : Central Government Grant - 32010</u> | | | | | |
| 1 | Grant - Shaheri Vikas/ Amrutdhara Grant | 3201005 | | 4,34,002 | 4,34,002 |
| 2 | Grant - MP Grant | 3201051 | | 3,96,387 | 3,96,387 |
| 3 | Grant - 14th F.C. Grant | 3201052 | | 4,72,45,747 | 6,05,05,829 |
| 4 | Grant -15th F.C. Grant | 3201053 | | 1,61,37,589 | 0 |
| | TOTAL | | | 6,42,13,725 | 6,13,36,218 |

| | | | | |
|---|--|---------|--------------------|--------------------|
| <u>Grouping 5 : State Government Grant - 32020</u> | | | | |
| 1 | Grant - Nirmal Gujarat Shauchalaya Grant | 3202007 | 13,14,308 | 18,14,308 |
| 2 | Grant - Nagar Nandvandan Scheme Grant | 3202009 | 11,81,241 | 11,81,241 |
| 3 | Grant - Vajpai Nagar Vikas Grant | 3202012 | 9,23,445 | 9,23,445 |
| 4 | Grant - SJMMSVY - Water Supply & Under Ground Drainage | 3202015 | 81,22,388 | 25,25,068 |
| 5 | Grant - SJMMSVY Nagar Seva Sadan | 3202019 | 7,51,565 | 7,51,565 |
| 6 | Grant - Entertainment Tax | 3202020 | 71,35,104 | 65,75,302 |
| 7 | Grant - Professional Tax | 3202021 | 1,89,485 | 1,71,453 |
| 8 | Grant - Cable T.V. Grant/ Disc Entena TV Grant | 3202022 | 13,33,834 | 13,33,834 |
| 9 | Grant - MLA Grant | 3202051 | 11,71,305 | 11,71,305 |
| 10 | Grant - Vivekadhin Grant | 3202062 | 26,45,541 | 25,00,000 |
| 11 | Grant - Heavy Rain Grant | 3202064 | 10,00,000 | 10,00,000 |
| 12 | Grant - SJMMSVY UDP-78 Grant | 3202067 | 94,46,921 | 64,46,921 |
| 13 | Grant - Other Grant | 3202068 | 28,44,505 | 27,73,505 |
| 14 | Grant - Jan Seva Kendra | 3202069 | 2,00,000 | 2,00,000 |
| 15 | Grant - Mahatma Gandhi Swachhhta Mission | 3202070 | 1,16,375 | 0 |
| 16 | Grant - Swachh Nagar-Ghanisth Safai Grant | 3202073 | 7,12,663 | 7,22,663 |
| 17 | Revenue Grant - NULM | 3202074 | 8,59,280 | 5,66,680 |
| 18 | Grant - SJMMSVY UDP-88 | 3202075 | -37,51,060 | -37,51,060 |
| 19 | Grant - Solid Waste Management | 3202078 | 77,73,558 | 77,73,558 |
| | TOTAL | | 4,39,70,458 | 3,46,79,788 |
| <u>Grouping 6 : Others (32080)</u> | | | | |
| 1 | Grant - Interest on Grant | 3208051 | 23,55,874 | 11,41,823 |
| | Total | | 23,55,874 | 11,41,823 |
| <u>Grouping 7 : Loan from Central Government - 33110</u> | | | | |
| 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 |
| <u>Grouping 8 : Loan from State Government - 33120</u> | | | | |
| 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 |
| <u>Grouping 9 : From Contractors/ Suppliers - 34010</u> | | | | |
| 1 | Deposits- Security Deposits | 3401002 | 64,39,693 | 89,99,331 |
| | TOTAL | | 64,39,693 | 89,99,331 |
| <u>Grouping 10 : Deposits-Revenues - 34020</u> | | | | |
| 1 | Water Connection | 3402001 | 25,21,990 | 23,97,490 |
| 2 | Other User Charges | 3402016 | 37,400 | 37,400 |
| 3 | Other Service | 3402017 | 18,481 | 20,081 |
| | TOTAL | | 25,77,871 | 24,54,971 |
| <u>Grouping 11 : From Others - 34080</u> | | | | |
| 1 | Library Security | 3408006 | 6,396 | 6,396 |
| 2 | Other Purpose | 3408013 | 2,70,074 | 2,70,074 |
| 3 | Town Planning Deposit | 3408014 | 90,368 | 66,151 |
| | TOTAL | | 3,66,837 | 3,42,620 |
| <u>Grouping 12 : Creditors - 35010</u> | | | | |
| 1 | Government Water Bills | 3501008 | 9,68,71,280 | 8,16,16,687 |
| | TOTAL | | 9,68,71,280 | 8,16,16,687 |
| <u>Grouping 13 : Employee Liabilities - 35011</u> | | | | |
| 1 | Salaries Unpaid | 3501101 | 3,03,275 | 7,73,417 |
| 2 | Wages Unpaid | 3501102 | 4,43,697 | 33,134 |
| | TOTAL | | 7,46,972 | 8,06,551 |

Pariikh Shah Chotalia & Associates
Chartered Accountants

| | | | | | |
|---|---|---------|---|--------------------|--------------------|
| <u>Grouping 14 : Interest Accrued and Due - 35012</u> | | | | | |
| 1 | Loan Interest - NSDP(3501251) | 3501251 | | 1,164 | 1,164 |
| 2 | Penal Interest - NSDP(3501252) | 3501252 | | 246 | 246 |
| 3 | Loan Interest - Revolving Fund | 3501253 | | 8,28,528 | 8,28,528 |
| 4 | Penal Interest - Revolving Fund | 3501254 | | 1,19,336 | 1,19,336 |
| 5 | Loan Interest - VNVY - I | 3501255 | | 50,13,473 | 55,82,291 |
| 6 | Penal Interest - VNVY - I | 3501256 | | 2,01,646 | 2,01,646 |
| 7 | Loan Interest - VNVY - II | 3501257 | | 50,62,500 | 50,62,500 |
| 8 | Penal Interest - VNVY - II | 3501258 | | 11,49,750 | 11,49,750 |
| 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 | | | 1,34,22,776 | 1,39,91,594 |
| <u>Grouping 15 : Recoveries Payable - 35020</u> | | | | | |
| 1 | Payable - Tds on Contractors | 3502001 | | 22,378 | 7,580 |
| 2 | Payable - Tds on Salary | 3502002 | | 500 | 20,000 |
| 3 | Payable - Tds on Professional Fee | 3502003 | | 22,629 | 35,977 |
| 4 | Payable- VAT/Sales Tax | 3502005 | | 75,125 | 75,125 |
| 5 | Payable - Goods & Service Tax | 3502007 | | 22,378 | 28,679 |
| 6 | Payable- Professional Tax Deduction | 3502008 | | 8,080 | 8,050 |
| 7 | Payable- Provident Fund Deduction | 3502010 | | -8,00,568 | -8,40,059 |
| 8 | Payable- Other Deduction | 3502018 | | 7,000 | 5,000 |
| | TOTAL | | | -6,42,478 | -6,59,648 |
| <u>Grouping 16 : Government Dues Payable - 35030</u> | | | | | |
| 1 | Education Cess | 3503001 | | 12,776 | 39,284 |
| 2 | Marriage Registration Fees(Liability) | 3503002 | | 1,878 | 1,963 |
| 3 | Birth and Death Registration Fees(Liability) | 3503003 | | 4,046 | 4,186 |
| 4 | Gujarat Pollution Control Board | 3503051 | | 8,675 | 8,675 |
| | TOTAL | | | 27,375 | 54,108 |
| <u>Grouping 17 : Provisions for Expenses - 36010</u> | | | | | |
| 1 | Provision - For Electricity Expenses | 3601001 | | 53,777 | 0 |
| 2 | Provision - For Telephone Expenses | 3601003 | | 6,059 | 4,532 |
| 3 | Provision - For Other Unpaid Expenses | 3601005 | | 0 | 4,490 |
| | TOTAL | | | 59,836 | 9,022 |
| <u>Grouping 18 : 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 19 : Buildings - 41020</u> | | | | | |
| 1 | Buildings- Office Buildings | 4102001 | | 8,10,693 | 8,10,693 |
| | TOTAL | | | 8,10,693 | 8,10,693 |
| <u>Grouping 20 : Civic Amenities & Service Centers - 41021</u> | | | | | |
| 1 | Buildings- Community Hall/ Auditoriums | 4102101 | 1 | 19,61,532 | 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 | | 2,39,99,019 | 1,73,03,620 |
| 5 | Buildings- Cremerium Buildings | 4102106 | | 52,21,737 | 52,21,737 |
| 6 | Buildings- Civic Centers | 4102109 | 2 | 4,42,79,422 | 4,38,91,850 |
| | TOTAL | | | 8,25,32,847 | 7,38,60,837 |
| <u>Grouping 21 : 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 22 : 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 23 : Roads & Bridges - 41030</u> | | | | | |
| 1 | Roads- Concrete Roads | 4103001 | | 17,72,84,967 | 7,75,05,350 |
| 2 | Roads- Other Roads | 4103003 | | 6,10,80,329 | 5,78,22,141 |
| 3 | Bridges | 4103004 | | 20,69,583 | 20,69,583 |
| | TOTAL | | | 24,04,34,879 | 13,73,97,074 |
| <u>Grouping 24 : 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 25 : 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 26 : Public Lighting - 41033</u> | | | | | |
| 1 | Public Lighting- Lamp Posts | 4103301 | | 1,59,886 | 1,59,886 |
| 2 | Public Lighting- Other | 4103304 | | 1 | 1 |
| | TOTAL | | | 1,59,887 | 1,59,887 |
| <u>Grouping 27 : Plant & Machinery - 41040</u> | | | | | |
| 1 | Plant & Machinery- Water Works | 4104001 | | 1,69,540 | 1,69,540 |
| 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 | 58,000 |
| 5 | Plant & Machinery- Others | 4104012 | | 10,78,190 | 10,78,190 |
| | TOTAL | | | 18,55,731 | 18,55,731 |
| <u>Grouping 28 : 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/ Trollies | 4105007 | 3 | 7,56,001 | 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 | | | 27,39,416 | 21,43,416 |
| <u>Grouping 29 : Office & Other Equipments - 41060</u> | | | | | |
| 1 | Refrigerators, Freeze & Water Collers | 4106001 | | 78,000 | 78,000 |
| 2 | Air Conditioners And Air Cooler | 4106002 | | 45,000 | 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 | 4,71,684 |
| <u>Grouping 30 : Computers - 41061</u> | | | | | |
| 1 | Computers- Computers | 4106101 | | 4,74,450 | 4,74,450 |
| 2 | Computers- Printers | 4106102 | | 54,270 | 54,270 |
| 3 | Computers-C C Camera | 4106105 | | 34,15,569 | 34,15,569 |
| | TOTAL | | | 39,44,289 | 39,44,289 |
| <u>Grouping 31 : Other Equipment - 41062</u> | | | | | |
| 1 | Equipment Other- Hand Carts | 4106203 | | 2,14,501 | 2,14,501 |
| 2 | Equipment Other | 4106209 | | 1 | 1 |
| 3 | Equipment Other- Container | 4106210 | | 1 | 1 |
| | TOTAL | | | 2,14,503 | 2,14,503 |

| | | | | |
|---|---|---------|--------------------|--------------------|
| | <u>Grouping 32 : 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 33 : 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 34 : Buildings - 41120</u> | | | |
| 1 | Dep. Fund - Office Buildings & Quarter | 4112001 | 4,37,868 | 3,96,443 |
| 2 | Dep. Fund - Civic Amenities & Service Centers | 4112002 | 2,98,26,147 | 2,39,69,847 |
| 3 | Dep. Fund - Commercial Buildings | 4112003 | 77,972 | 73,334 |
| 4 | Dep. Fund - Workshops / Work Stations | 4112004 | 23,79,995 | 21,57,253 |
| | TOTAL | | 3,27,21,982 | 2,65,96,878 |
| | <u>Grouping 35 : Roads & Bridges - 41130</u> | | | |
| 1 | Dep. Fund - Roads & Bridges | 4113001 | 7,23,02,707 | 5,37,14,150 |
| | TOTAL | | 7,23,02,707 | 5,37,14,150 |
| | <u>Grouping 36 : Sewerage and Drainage - 41131</u> | | | |
| 1 | Sewerage and Drainage | 4113101 | 7,49,948 | 6,87,926 |
| | TOTAL | | 7,49,948 | 6,87,926 |
| | <u>Grouping 37 : Waterways - 41132</u> | | | |
| 1 | Waterways | 4113201 | 3,52,66,399 | 3,18,71,898 |
| | TOTAL | | 3,52,66,399 | 3,18,71,898 |
| | <u>Grouping 38 : Public Lighting - 41133</u> | | | |
| 1 | Public Lighting | 4113301 | 43,556 | 30,630 |
| | TOTAL | | 43,556 | 30,630 |
| | <u>Grouping 39 : Plant & Machinery - 41140</u> | | | |
| 1 | Plant & Machinery | 4114001 | 13,11,011 | 12,14,884 |
| | TOTAL | | 13,11,011 | 12,14,884 |
| | <u>Grouping 40 : Vehicles - 41150</u> | | | |
| 1 | Vehicles | 4115001 | 16,38,767 | 14,44,535 |
| | TOTAL | | 16,38,767 | 14,44,535 |
| | <u>Grouping 41 : Office & Other Equipments - 41160</u> | | | |
| 1 | Office & Other Equipments | 4116001 | 2,56,739 | 2,32,857 |
| | TOTAL | | 2,56,739 | 2,32,857 |
| | <u>Grouping 42 : Computers - 41161</u> | | | |
| 1 | Computers | 4116101 | 32,17,348 | 27,32,721 |
| | TOTAL | | 32,17,348 | 27,32,721 |
| | <u>Grouping 43 : Other Office Equipments - 41162</u> | | | |
| 1 | Other Office Equipments | 4116201 | 85,296 | 62,495 |
| | TOTAL | | 85,296 | 62,495 |
| | <u>Grouping 44 : Furniture, Fixtures, Fittings and Electrical Appliances - 41170</u> | | | |
| 1 | Furniture & Fixtures | 4117001 | 3,71,233 | 3,30,093 |
| | TOTAL | | 3,71,233 | 3,30,093 |

| | | | | | |
|---|--|---------|---|--------------------|--------------------|
| <u>Grouping 45 : Other Fixed Assets - 41180</u> | | | | | |
| 1 | Other Fixed Assets | 4118001 | | 37,28,361 | 34,58,283 |
| | TOTAL | | | 37,28,361 | 34,58,283 |
| <u>Grouping 46 : Specific Grants - 41210</u> | | | | | |
| 1 | Work in Progress-C.C. Roads | 4121001 | | 0 | 8,65,19,535 |
| 2 | Work in Progress-Snanahgruh | 4121007 | | 0 | 1,70,124 |
| 3 | Work in Progress-Paving Block | 4121015 | | 0 | 11,21,177 |
| 4 | Work in Progress-Anganwadi | 4121016 | | 0 | 66,95,399 |
| 5 | Work in Progress-Community Hall | 4121018 | | 0 | 15,89,039 |
| | TOTAL | | | 0 | 9,60,95,274 |
| <u>Grouping 47 :Other Investments (42180)</u> | | | | | |
| 1 | Bank FDR - Grants | 4218001 | | 3,51,52,729 | 50,00,000 |
| | TOTAL | | | 3,51,52,729 | 50,00,000 |
| <u>Grouping 48 : Stores - 43010</u> | | | | | |
| 1 | Water Supplies Stores | 4301001 | | 0 | 39,654 |
| 2 | Electrical Stores | 4301002 | | 0 | 46,875 |
| 3 | Sanitation Stores | 4301003 | | 0 | 31,241 |
| 4 | Civil Work Stores | 4301006 | | 0 | 12,540 |
| 5 | Other Stores | 4301009 | | 0 | 2,87,419 |
| | TOTAL | | | 0 | 4,17,729 |
| <u>Grouping 49 : Receivable for Property Taxes - 43110</u> | | | | | |
| 1 | Receivable- Property Tax Current | 4311001 | | 4,45,764 | 6,44,012 |
| 2 | Receivable- Property Tax Arrears | 4311002 | | 19,34,451 | 15,22,728 |
| 3 | Receivable- Water Tax Current | 4311003 | | 4,28,790 | 5,73,870 |
| 4 | Receivable- Water Tax Arrears | 4311004 | | 3,55,460 | 2,96,100 |
| 5 | Receivable-Sanitation Tax Current | 4311007 | | 1,19,950 | 1,76,100 |
| 6 | Receivable-Sanitation Tax Arrears | 4311008 | | 1,65,570 | 1,32,820 |
| 7 | Receivable- Electricity Tax Current | 4311015 | | 68,880 | 94,740 |
| 8 | Receivable- Electricity Tax Arrears | 4311016 | | 94,885 | 76,014 |
| | TOTAL | | | 36,13,750 | 35,16,384 |
| <u>Grouping 50 : Receivable from Government - 43150</u> | | | | | |
| 1 | Grants | 4315001 | 4 | 1,98,179 | 24,58,168 |
| | TOTAL | | | 1,98,179 | 24,58,168 |
| <u>Grouping 51 : Provisions for outstanding Property Tax - 43210</u> | | | | | |
| 1 | Provision for Outstanding Property Tax | 4321001 | | 5,95,054 | 5,41,685 |
| | TOTAL | | | 5,95,054 | 5,41,685 |
| <u>Grouping 52 : Provisions for outstanding Water Tax - 43211</u> | | | | | |
| 1 | Provision for Outstanding water Tax(General) | 4321101 | | 1,96,063 | 2,17,493 |
| | TOTAL | | | 1,96,063 | 2,17,493 |
| <u>Grouping 53 : Provisions for outstanding Other Tax - 43212</u> | | | | | |
| 1 | Provision for O/s. Electricity Tax | 4321201 | | 40,941 | 42,689 |
| 2 | Provision for O/s. Sanitation Tax | 4321202 | | 71,380 | 77,230 |
| | TOTAL | | | 1,12,321 | 1,19,919 |
| <u>Grouping 54 : Cash - 45010</u> | | | | | |
| 1 | Cash Balance- General Fund | 4501001 | | 2,95,314 | 68,728 |
| | TOTAL | | | 2,95,314 | 68,728 |

| | | | | |
|--|---|---------|--------------------|--------------------|
| <u>Grouping 55 : Nationalized Banks - 45021</u> | | | | |
| 1 | SBS Current A/c-42 | 4502101 | 83,248 | 1,15,040 |
| 2 | BOB - 02922 (4992) Sec Deposit | 4502102 | 87,08,866 | 1,18,20,730 |
| 3 | SBS- 66008664260 Octroi | 4502103 | 40,87,474 | 49,45,138 |
| 4 | Dena Bank - 7762/4184 Octroi | 4502105 | 17,99,775 | 26,25,380 |
| 5 | BOB - 12737 (38034) | 4502106 | 1,56,561 | 11,92,768 |
| 6 | Dena Bank - 38035 | 4502112 | 62,717 | 60,866 |
| 7 | Dena Bank - 38037 | 4502114 | 8,20,616 | 76,453 |
| 8 | Dena Bank - 38038 | 4502115 | 14,10,835 | 13,70,518 |
| 9 | Dena Bank - 38039 | 4502116 | 50,29,043 | 48,85,595 |
| | TOTAL | | 2,21,59,134 | 2,70,92,487 |
| <u>Grouping 56 : Nationalized Banks - 45061</u> | | | | |
| 1 | Dena Bank- 4489/2809 VNVY | 4506102 | 31,80,725 | 30,89,960 |
| 2 | BOB - 02939 (2992) MLA | 4506103 | 5,27,165 | 7,69,577 |
| 3 | BOB - 06239 (3287) UDP78/88 | 4506105 | 32,68,914 | 16,30,655 |
| 4 | BOB - 03267 (3644) 11th FC | 4506106 | 25,62,054 | 24,88,923 |
| 5 | Dena Bank- 7090/3645 Enter Tax | 4506107 | 0 | 4,34,002 |
| 6 | Dena Bank- 7091/3646 Urban | 4506108 | 4,46,842 | 0 |
| 7 | Dena Bank- 1976- Shaheri Vikas(CM) | 4506111 | 5,10,945 | 4,85,500 |
| 8 | BOB - 07693 (1990) - WW | 4506112 | 18,85,808 | 15,57,185 |
| 9 | BOB - 11877 (41670) (Vivekadhin Grant) | 4506113 | 31,06,149 | 28,86,038 |
| 10 | BOB - 11878 (41671) (Mission Mangalam Grant) | 4506114 | 1,42,393 | 1,38,231 |
| 11 | BOB - 11879 (41672) (Safaikar Intensive Grant) | 4506115 | 3,56,704 | 3,46,434 |
| 12 | BOB - 11880 (41673) (Professional Tax) | 4506116 | 2,20,624 | 2,14,233 |
| 13 | BOB - 14681 (41674) (Land Revenue Grant) | 4506117 | 10,23,401 | 9,95,179 |
| 14 | BOB - 14682 (41675) (Marg Sudhaarna Grant) | 4506118 | 2,83,533 | 2,75,348 |
| 15 | BOB - 14683 (41676) (Swachhnagar Ghanishta Grant) | 4506119 | 7,17,032 | 6,96,492 |
| 16 | Dena Bank 41841 (14th F.C. Grant) | 4506120 | 63,75,156 | 3,59,47,678 |
| 17 | Dena Bank 43471 (NULM) | 4506121 | 6,32,103 | 6,28,393 |
| 18 | Dena Bank 44366(GST) | 4506122 | 3,17,356 | 2,57,478 |
| 19 | Dena Bank - 45573 | 4506123 | 10,60,906 | 10,31,704 |
| 20 | ICICI Bank 01942 | 4506124 | 9,60,570 | 24,03,297 |
| 21 | BOB - 18158 (45574) | 4506125 | 1,02,005 | 31,58,181 |
| 22 | Dena Bank - 45976 | 4506127 | 28,982 | 1,464 |
| 23 | ICICI Bank - 1952 Auto Sweep A/c. | 4506128 | 1,76,26,669 | 1,67,99,393 |
| 24 | ICICI Bank-2176 | 4506129 | 1,06,52,053 | 0 |
| 25 | Bank of Baroda-19678 | 4506130 | 50,400 | 0 |
| 26 | Bank of Baroda-19623 | 4506131 | 3,00,000 | 0 |
| 27 | Dena Bank 46075 | 4506132 | 4,63,442 | 0 |
| 28 | Bank of Baroda-19654 | 4506133 | 50,47,367 | 0 |
| | TOTAL | | 6,18,49,299 | 7,62,35,346 |
| <u>Grouping 57 : 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 |
| 3 | Employees' Others Loans | 4601010 | 20,000 | 0 |
| | TOTAL | | 2,48,432 | 2,28,432 |
| <u>Grouping 58 : Loans to Others - 46030</u> | | | | |
| 1 | Education Loans | 4603001 | 2,00,000 | 2,00,000 |
| | TOTAL | | 2,00,000 | 2,00,000 |
| <u>Grouping 59 : 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 |
| <u>Grouping 60 : Advance to other - 46050</u> | | | | |
| 1 | Advances- For Office Expense | 4605007 | 5,53,445 | 5,23,445 |
| | TOTAL | | 5,53,445 | 5,23,445 |

| <u>Grouping 61 : 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 : 24.01.2022
Place :Rajkot

GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET AS ON 31 MARCH,2021

| Sr. No. | Detail Head Description | Account Code | Amount Rs. | |
|---|---|-----------------|--------------------|--------------------|
| | | | 2021 | 2020 |
| <u>Grouping 1 : Buildings - Commuinity Hall / Auditorium - 4102101</u> | | | | |
| 1 | Buildings - Commuinity Hall / Auditorium | 410210101 | 19,61,531 | 3,72,492 |
| 2 | Buildings - Commuinity Hall / Auditorium | 410210102 | 1 | 1 |
| | TOTAL | | 19,61,532 | 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 | 18,45,408 | 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 | | 4,42,79,422 | 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 |
| 3 | Vehicles - Tractors | 410500703 | 5,96,000 | 0 |
| | TOTAL | | 7,56,001 | 1,60,001 |
| <u>Grouping 4 : Grants - 4315001</u> | | | | |
| 1 | Receivable - Octroi Grant | 431500101 | 0 | 5,15,134 |
| 2 | Receivable - Land Revenue Grant | 431500104 | 1,98,179 | 0 |
| 3 | Receivable - Salary & Allowance Grant | 431500105 | 0 | 9,43,034 |
| 4 | Receivable - Covid 19 Grant | 431500113 | 0 | 10,00,000 |
| | TOTAL | | 1,98,179 | 24,58,168 |

For. Parikh Shah Chotalia & Associates
Chartered Accountants

Lead Manager.
Varun D. Thakar
Firm Regi. No. 118493W
Mem.No.- 158960
Date : 24.01.2022
Place :Rajkot

BHAYAVADAR NAGAR PALIKA

BALANCE SHEET AS AT MARCH 31, 2021

| Sr. No. | Major Head Description | Major Code | Sch. | Amount Rs. | |
|-----------|---|------------|------|---------------------|---------------------|
| | | | | 2021 | 2020 |
| I | LIABILITIES | | | | |
| 1 | Reserve & Surplus : | | | | |
| (I) | Municipal (General) Fund | 310 | A | -23,90,69,727 | -19,26,21,796 |
| (II) | Earmarked Funds | 311 | B | 0 | 0 |
| (III) | Reserves | 312 | C | 38,20,01,383 | 36,57,90,842 |
| | Total of Reseve and Surplus | | | 14,29,31,656 | 17,31,69,046 |
| 2 | Grant, Contributions for Specific Purposes : | | | | |
| (I) | Grant, Contribution for Specific purposes | 320 | D | 11,05,40,057 | 9,71,57,829 |
| | Total of Grant, Capital Contribution | | | 11,05,40,057 | 9,71,57,829 |
| 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 | 93,84,401 | 1,17,96,922 |
| (ii) | Deposits Works | 341 | H | 0 | 0 |
| (iii) | Other Liabilities | 350 | I | 11,04,25,925 | 9,58,09,292 |
| (iv) | Provisions | 360 | J | 59,836 | 9,022 |
| | Total of Current Liabilities & Provision | | | 11,98,70,162 | 10,76,15,236 |
| | TOTAL LIABILITIES (Total of 1 to 4) | | | 38,46,81,315 | 38,92,81,551 |
| II | ASSETS | | | | |
| 1 | Fixed Assets : | | | | |
| (i) | Fixed Assets | 410 | K | 41,25,63,855 | 30,02,58,039 |
| (ii) | Less : Accumulated Depreciation | 411 | K-1 | -15,16,93,347 | -12,23,77,349 |
| (iii) | Capital work-in-progress | 412 | L | 0 | 9,60,95,274 |
| | Total Of Fixed Assets | | | 26,08,70,507 | 27,39,75,964 |
| 2 | Investment : | | | | |
| (i) | Investments in General Fund | 420 | M | 0 | 0 |
| (ii) | Investments in Other Fund | 421 | M-1 | 3,51,52,729 | 50,00,000 |
| | Total Of Investments | | | 3,51,52,729 | 50,00,000 |

| | | | | | |
|----------|---|-----|----------|---------------------|---------------------|
| 3 | Current Assets, Loan & Advances : | | | | |
| (i) | Stock - in - Hand | 430 | N | 0 | 4,17,729 |
| (ii) | Sundry Debtors(Receivables) | 431 | O | 38,11,929 | 59,74,552 |
| (iii) | Less:Accumulated provisions against Debtors | 432 | O-1 | -9,03,438 | -8,79,096 |
| (iv) | Pre-paid Expenses | 440 | P | 0 | 0 |
| (v) | Cash & Bank Balances | 450 | Q | 8,43,03,747 | 10,33,96,561 |
| (vi) | Loans, Advances & Deposits | 460 | R | 14,45,841 | 13,95,841 |
| (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 | | | 8,86,58,079 | 11,03,05,587 |
| | TOTAL ASSETS (Total of 1 to 3) | | | 38,46,81,315 | 38,92,81,551 |
| | | | | 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 : 24.01.2022

Place :Rajkot

Bhayavadar Nagar Palika - 2020-21

Cash Flow Summary

1-Apr-2020 to 31-Mar-2021

| Inflow | 1-Apr-2020 to 31-Mar-2021 | Outflow | 1-Apr-2020 to 31-Mar-2021 |
|--|---------------------------|--|---------------------------|
| 110 (Tax Revenue (110)) | 3,50,149.00 | 210 (Establishment Expenses (210)) | 8,05,402.00 |
| 120 (Assigned Revenues & Compensations (120)) | 61,81,608.00 | 220 (Administrative Expenses (220)) | 6,39,051.00 |
| 130 (Rental Income From Municipal Properties (130)) | 4,21,360.00 | 230 (Operations & Maintenance (230)) | 53,38,993.00 |
| 140 (Fees & User Charges (140)) | 3,16,585.00 | 240 (Interest & Finance Charges (240)) | 2,281.70 |
| 150 (Sale & Hire Charges (150)) | 66,500.00 | 250 (Program Expenses (250)) | 5,150.00 |
| 160 (Revenue Grants, Contribution and Subsidies (160)) | 8,34,971.00 | 260 (Revenue Grants, Contribution and Subsidies (260)) | 9,54,987.00 |
| 171 (Interest Earned (171)) | 6,16,725.00 | 340 (Deposits Received (340)) | 36,22,582.00 |
| 180 (Other Income (180)) | 23,195.00 | 350 (Other Liabilities (350)) | 1,08,67,494.00 |
| 320 (Grants, Contribution for Specific Purposes (320)) | 2,99,42,494.00 | 360 (Provisions (360)) | 9,022.00 |
| 340 (Deposits Received (340)) | 12,10,061.00 | 421 (Investments Other Funds (421)) | 3,01,19,239.00 |
| 350 (Other Liabilities (350)) | 10,92,652.00 | 460 (Loans, Advances and Deposits (460)) | 2,92,116.00 |
| 431 (Sundry Debtors (Receivables) (431)) | 96,49,777.00 | 999 (Grants, Contribution for Specific Purposes(999)) | 1,71,62,574.00 |
| 460 (Loans, Advances and Deposits (460)) | 20,000.00 | | |
| Total | 5,07,26,077.00 | Total | 6,98,18,891.70 |

BHAYAVADAR NAGAR PALIKA

INCOME & EXPENDITURE ACCOUNT

For the year ended March 31,2021

| Sr. No. | Major Head Description | Major Code | Schedule | Amount Rs. | |
|-----------|--|------------|----------|---------------------|---------------------|
| | | | | 2021 | 2020 |
| I | <u>INCOME</u> | | | | |
| 1 | Tax Revenue | 110 | A | 74,36,131 | 69,22,926 |
| 2 | Assigned Revenues & Compansations | 120 | B | 61,81,608 | 61,81,626 |
| 3 | Rental Income from Municipal Properties | 130 | C | 4,21,360 | 4,02,662 |
| 4 | Fees & User Charges | 140 | D | 3,16,585 | 3,79,543 |
| 5 | Sale & Hire Charges | 150 | E | 66,500 | 35,100 |
| 6 | Revenue Grants and Contributions & Subsidies | 160 | F | 19,85,183 | 72,34,890 |
| 7 | Income from Investment | 170 | G | 0 | 0 |
| 8 | Interast Earned | 171 | H | 6,16,725 | 24,579 |
| 9 | Other Income | 180 | I | 3,69,945 | 1,15,76,302 |
| | | | | 1,73,94,037 | 3,27,57,628 |
| II | <u>EXPENDITURE</u> | | | | |
| 1 | Establishment Expenses | 210 | J | 1,05,39,781 | 1,09,14,407 |
| 2 | Administrative Expenses | 220 | K | 8,55,926 | 17,85,887 |
| 3 | Operating & Maintenance | 230 | L | 2,06,58,663 | 1,42,67,858 |
| 4 | Interest & Finance Charges | 240 | M | 81,433 | 14,00,200 |
| 5 | Programme Expenses | 250 | N | 5,150 | 1,71,090 |
| 6 | Revenue Grants,Contribution, & Subcidies to Other | 260 | O | 19,07,020 | 25,10,401 |
| 7 | Provision & Write Off | 270 | P | 53,369 | 2,05,601 |
| 8 | Miscellaneous Expenses Losses & Refunds | 271 | Q | 0 | 0 |
| 9 | Depreciacion | 272 | R | 2,93,15,998 | 1,98,94,725 |
| | | | | 6,34,17,339 | 5,11,50,169 |
| | Gross Surplus of Income Over Expenses | | | -4,60,23,302 | -1,83,92,541 |
| | Less :- Prior Period Items | 280 | S | 4,24,629 | 0 |
| | Less : Transfer to Reserve Funds/Prior Period Exps. | 290 | T | 0 | 0 |
| | Net Surplus Carried Over to Municipal Fund | | | -4,64,47,931 | -1,83,92,541 |
| | 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 : 24.01.2022
Place :Rajkot

SCHEDULE FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT
For the year ended March 31,2021

| Sr . No. | Minor Head Description | Minor Code | Grouping | Amount Rs. | |
|--|---|---------------|----------|------------------|------------------|
| | | | | 2021 | 2020 |
| <u>SCHEDULE : A : Tax Revenue - 110</u> | | | | | |
| 1 | Property Tax | 11001 | 1 | 24,84,582 | 22,53,166 |
| 2 | Water Tax | 11002 | 2 | 34,34,480 | 33,92,410 |
| 3 | Sewerage Tax | 11003 | | 0 | 0 |
| 4 | Conservancy (Sanitation) Tax | 11004 | 3 | 7,45,000 | 7,40,900 |
| 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 | 4,21,920 | 4,19,460 |
| 10 | Professional Tax | 11010 | 5 | 3,50,149 | 1,16,990 |
| 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 | | | 74,36,131 | 69,22,926 |
| <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 | 61,81,608 | 61,81,626 |
| 3 | Compensations in lieu of Cocessions | 12030 | | 0 | 0 |
| | TOTAL | | | 61,81,608 | 61,81,626 |
| <u>SCHEDULE : C : Rental Income from Municipal Properties - 130</u> | | | | | |
| 1 | Rent from Civic Amenities | 13010 | 7 | 4,21,288 | 4,02,536 |
| 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 | 126 |
| 6 | Rent,Remissions,and Refund | 13090 | | 0 | 0 |
| | TOTAL | | | 4,21,360 | 4,02,662 |
| <u>SCHEDULE :D : Fees & User Charges - 140</u> | | | | | |
| 1 | Empanelment & Registration Charges | 14010 | | 0 | 0 |
| 2 | Licensing Fees | 14011 | 9 | 347 | 0 |
| 3 | Fees for grant of Permit | 14012 | 10 | 43,959 | 37,272 |
| 4 | Fees for Certificate / Extract | 14013 | 11 | 55,650 | 34,835 |
| 5 | Development Charges | 14014 | 12 | 2,825 | 0 |
| 6 | Regularisation Fees | 14015 | | 0 | 0 |
| 7 | Penalties & Fines | 14020 | 13 | 27,600 | 1,31,679 |
| 8 | Other Fees | 14040 | 14 | 76,414 | 57,887 |
| 9 | User Charges | 14050 | 15 | 84,790 | 72,800 |
| 10 | Entry Fees | 14060 | | 0 | 0 |

| | | | | | |
|----|---|-------|----|--------------------|--------------------|
| 11 | Service / Administrative Charges | 14070 | 16 | 25,000 | 45,070 |
| 12 | Other Charges | 14080 | | 0 | 0 |
| 13 | Fees Remission and Refund | 14090 | | 0 | 0 |
| | TOTAL | | | 3,16,585 | 3,79,543 |
| | <u>SCHEDULE : E : Sale & Hire Charges - 150</u> | | | | |
| 1 | Sale of Products | 15010 | | 0 | 0 |
| 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 | 66,500 | 35,100 |
| 6 | Hire Charges on Equipments | 15041 | | 0 | 0 |
| | TOTAL | | | 66,500 | 35,100 |
| | <u>SCHEDULE : F :Revenue Grant ,Contri,&Subcidies -160</u> | | | | |
| 1 | Revenue Grants | 16010 | 18 | 19,85,183 | 72,34,890 |
| 2 | Reimbursement of Expenses | 16020 | | 0 | 0 |
| 3 | Contribution Towards Scheme | 16030 | | 0 | 0 |
| | TOTAL | | | 19,85,183 | 72,34,890 |
| | <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 | 6,16,725 | 24,579 |
| 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 | | | 6,16,725 | 24,579 |
| | <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 | 0 | 4,928 |
| 6 | Unclaimed Refund payable/Liabilities written back | 18050 | | 0 | 0 |
| 7 | Excess Provisions written back | 18060 | 21 | 29,027 | 0 |
| 8 | Miscellaneous Income | 18080 | 22 | 3,40,918 | 1,15,71,374 |
| | TOTAL | | | 3,69,945 | 1,15,76,302 |
| | <u>SCHEDULE : J :Establishment Expenses - 210</u> | | | | |
| 1 | Salaries,Wages & Bonus | 21010 | 23 | 96,22,832 | 91,18,837 |
| 2 | Benefit and Allowances | 21020 | 24 | 1,02,763 | 90,450 |
| 3 | Pension | 21030 | | 0 | 0 |
| 4 | Other Terminal & Retirement Benefits | 21040 | 25 | 8,14,186 | 17,05,120 |
| | TOTAL | | | 1,05,39,781 | 1,09,14,407 |

| | | | | | |
|---|--|-------|-------|--------------------|--------------------|
| <u>SCHEDULE : K : Administrative Expenses - 220</u> | | | | | |
| 1 | Rent,Rates,Taxes | 22010 | | 0 | 0 |
| 2 | Office Maintanance | 22011 | 26 | 7,925 | 18,508 |
| 3 | Communication Expenses | 22012 | 27 | 63,143 | 67,974 |
| 4 | Books & Periodicals | 22020 | 28 | 11,448 | 14,391 |
| 5 | Printing and Stationery | 22021 | 29 | 1,59,161 | 1,04,411 |
| 6 | Travelling & Conveyance | 22030 | 30 | 37,768 | 2,55,368 |
| 7 | Insurance | 22040 | 17999 | 2,10,816 | 19,817 |
| 8 | Audit Fees | 22050 | | 0 | 0 |
| 9 | Legal Expenses | 22051 | 32 | 0 | 9,974 |
| 10 | Professional and other Fees | 22052 | 33 | 31,000 | 10,37,145 |
| 11 | Council meeting, Honorarium & sitting fees | 22053 | | 0 | 0 |
| 12 | Advetisement and Publicity | 22060 | 34 | 1,32,459 | 1,28,134 |
| 13 | Membership & subscription | 22061 | | 0 | 0 |
| 14 | Others | 22080 | 35 | 2,02,206 | 1,30,165 |
| | TOTAL | | | 8,55,926 | 17,85,887 |
| <u>SCHEDULE : L : Operating & Maintanance - 230</u> | | | | | |
| 1 | Power & Fuel | 23010 | 36 | 27,06,632 | 35,45,051 |
| 2 | Bulk Purchase | 23020 | 37 | 1,52,54,593 | 86,77,244 |
| 3 | Consumption of Stores | 23030 | 38 | 2,51,711 | 3,79,374 |
| 4 | Hire Charges | 23040 | 39 | 0 | 1,24,500 |
| 5 | Repairs & Maintenance Infrastructure Assets | 23050 | 40 | 14,29,720 | 7,43,685 |
| 6 | Repairs & Maintenance Civil Amenities | 23051 | 41 | 10,050 | 23,616 |
| 7 | Repairs & Maintenance Building | 23052 | 42 | 8,260 | 1,860 |
| 8 | Repairs & Maintenance Vehicles | 23053 | 43 | 9,74,567 | 7,47,197 |
| 9 | Repairs & Maintenance Others | 23059 | 44 | 23,130 | 25,331 |
| 10 | Other Operating & Maintenance expenses | 23080 | | 0 | 0 |
| | TOTAL | | | 2,06,58,663 | 1,42,67,858 |
| <u>SCHEDULE : M : Interest & Finance Charges - 240</u> | | | | | |
| 1 | Inerest on Loan from Central Government | 24010 | 45 | 0 | 13,35,306 |
| 2 | Inerest on Loan from State Gonerment | 24020 | 46 | 0 | 61,644 |
| 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 | 47 | 2,282 | 3,250 |
| 8 | Other Finance Expenses | 24080 | 48 | 79,151 | 0 |
| | TOTAL | | | 81,433 | 14,00,200 |
| <u>SCHEDULE : N : Programme Expenses - 250</u> | | | | | |
| 1 | Electronic Expenses | 25010 | 49 | 5,150 | 0 |
| 2 | Own Programme | 25020 | 50 | 0 | 1,71,090 |
| 3 | Share In Programme of Others | 25030 | | 0 | 0 |
| | TOTAL | | | 5,150 | 1,71,090 |
| <u>SCHEDULE : O : Rev.Grant,Contri .Subcidies - 260</u> | | | | | |
| 1 | Grants | 26010 | 51 | 19,07,020 | 25,10,401 |
| 2 | Contributions | 26020 | | 0 | 0 |
| 3 | Subcidies | 26030 | | 0 | 0 |
| | TOTAL | | | 19,07,020 | 25,10,401 |

| | | | | | |
|--|--|-------|----|--------------------|--------------------|
| <u>SCHEDULE : P : Provision & Write Off - 270</u> | | | | | |
| 1 | Provision for Doubtful Receivables | 27010 | 52 | 53,369 | 2,05,601 |
| 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 | | | 53,369 | 2,05,601 |
| <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 | 53 | 61,25,105 | 58,42,115 |
| 2 | Roads & Bridgs | 27230 | 54 | 1,85,88,557 | 87,61,210 |
| 3 | Sewerage & Drainage | 27231 | 55 | 62,022 | 68,913 |
| 4 | WaterWays | 27232 | 56 | 33,94,501 | 37,71,668 |
| 5 | Vehicles | 27250 | 57 | 1,94,232 | 1,23,332 |
| 6 | Office & Other Equipments | 27260 | 58 | 46,684 | 53,361 |
| 7 | Furniture,Fixture,Fittings and Electrical Appliances | 27270 | 59 | 41,140 | 45,711 |
| 8 | Other Fixes Assets | 27280 | 60 | 8,63,758 | 12,28,416 |
| | TOTAL | | | 2,93,15,998 | 1,98,94,725 |
| <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 | | 0 | 0 |
| 7 | Other Expenses | 28080 | 61 | 4,24,629 | 0 |
| | TOTAL | | | 4,24,629 | 0 |
| <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 : 24.01.2022

Place :Rajkot

**GROUPING ANNEXED TO & FORMING PART OF SCHEDULE TO
INCOME & EXPENDITURE ACCOUNT
For the year ended March 31,2021**

| Sr. No. | Detail Head Description | Account Code | Amount Rs. | |
|---------|---|--------------|------------------|------------------|
| | | | 2021 | 2020 |
| | <u>GROUPING : 1 Property Tax - 11001</u> | | | |
| 1 | Property tax Residential | 1100101 | 24,84,582 | 22,53,166 |
| | TOTAL | | 24,84,582 | 22,53,166 |
| | <u>GROUPING : 2 Water Tax - 11002</u> | | | |
| 1 | Water Tax | 1100201 | 34,34,480 | 33,92,410 |
| | TOTAL | | 34,34,480 | 33,92,410 |
| | <u>GROUPING :3 Conservancy (Sanitation) Tax 11004</u> | | | |
| 1 | General Cleaning Tax | 1100401 | 7,45,000 | 7,40,900 |
| | TOTAL | | 7,45,000 | 7,40,900 |
| | <u>GROUPING : 4 Electricity Tax - 11009</u> | | | |
| 1 | Electricity Tax | 1100901 | 4,21,920 | 4,19,460 |
| | TOTAL | | 4,21,920 | 4,19,460 |
| | <u>GROUPING : 5 Professional Tax - 11010</u> | | | |
| 1 | Professional Tax | 1101001 | 3,50,149 | 1,16,990 |
| | TOTAL | | 3,50,149 | 1,16,990 |
| | <u>GROUPING : 6 Compensation in lieu of Taxes/Duties - 12020</u> | | | |
| 1 | Compensation in lieu of Octroi | 1202001 | 61,81,608 | 61,81,626 |
| | TOTAL | | 61,81,608 | 61,81,626 |
| | <u>GROUPING : 7 Rent from Civic Amenities - 13010</u> | | | |
| 1 | Rent-Shopping Complexes | 1301002 | 2,18,788 | 2,59,488 |
| 2 | Rent-Community Halls | 1301007 | 0 | 0 |
| 3 | Rent-Other Civic Amenities | 1301014 | 2,02,500 | 1,43,048 |
| | TOTAL | | 4,21,288 | 4,02,536 |
| | <u>GROUPING : 8 : Other Rents - 13080</u> | | | |
| 1 | Rent-Advertisement/ Hording on Municipal Properties | 1308001 | 72 | 126 |
| | TOTAL | | 72 | 126 |
| | <u>GROUPING : 9 :Licensing fees - 14011</u> | | | |
| 1 | Fees shop & establishment License | 1401101 | 347 | 0 |
| | TOTAL | | 347 | 0 |
| | <u>GROUPING : 10 Grant of Permit : - 14012</u> | | | |
| 1 | Fees Plan Sanction Scrutiny | 1401201 | 43,959 | 27,272 |
| 2 | Fees -Mobile / Tele Tower Permission | 1401204 | 0 | 10,000 |
| | TOTAL | | 43,959 | 37,272 |

| | | | | |
|--|---|---------|------------------|------------------|
| <u>GROUPING : 11 : Fees for Certificate or Extract - 14013</u> | | | | |
| 1 | Fees -Other copy & Certificate | 1401306 | 55,650 | 34,835 |
| | TOTAL | | 55,650 | 34,835 |
| <u>GROUPING : 12 Development Charges - 14014</u> | | | | |
| 1 | Fees - Betterment / Development Charges | 1401401 | 2,825 | 0 |
| | TOTAL | | 2,825 | 0 |
| <u>GROUPING : 13 :Penalties and Fines (14020)</u> | | | | |
| 1 | Penalties - Contractors' Fine | 1402006 | 20,400 | 1,31,679 |
| 2 | Penalties - Other Penaltise | 1402012 | 7,200 | 0 |
| | TOTAL | | 27,600 | 1,31,679 |
| <u>GROUPING : 14 : Other fees - 14040</u> | | | | |
| 1 | Fees - Property Transfer | 1404001 | 75,562 | 57,607 |
| 2 | Fees - Library | 1404010 | 852 | 280 |
| | TOTAL | | 76,414 | 57,887 |
| <u>GROUPING : 15 : User Charges - 14050</u> | | | | |
| 1 | User Charges - Septic Tank Clearance | 1405017 | 12,790 | 11,300 |
| 2 | User Charges - Funeral Materials | 1405023 | 72,000 | 61,500 |
| | TOTAL | | 84,790 | 72,800 |
| <u>GROUPING : 16 : Service / Administrative Charges - 14070</u> | | | | |
| 1 | Service Charges - Administrative | 1407002 | 25,000 | 45,070 |
| | TOTAL | | 25,000 | 45,070 |
| <u>GROUPING : 17 : Hire Charges For Vehicles - 15040</u> | | | | |
| 1 | Hire Charges -Other Vehicles | 1504003 | 66,500 | 35,100 |
| | TOTAL | | 66,500 | 35,100 |
| <u>GROUPING : 18 : Revenue Grants - 16010</u> | | | | |
| 1 | Land Revenue and Non Agri. Assessment Grant | 1601016 | 4,71,952 | 3,51,058 |
| 2 | Salary & Allowance Grant | 1601021 | 5,50,104 | 32,42,861 |
| 3 | Nirmal Gujarat Grant | 1601057 | 5,00,000 | 21,52,000 |
| 4 | Revenue Grant - Cattle Counting Grant | 1601066 | 0 | 40,000 |
| 5 | Swachhta Abhiyan Grant | 1601071 | 0 | 75,000 |
| 6 | Revenue Grant - Birth & Death Reg. Grant | 1601073 | 11,094 | 918 |
| 7 | Swachh Nagar - Ghanisth Safai Grant | 1601075 | 10,000 | 28,731 |
| 8 | NULM Grant | 1601076 | 7,400 | 1,50,500 |
| 9 | Jan Jagruti Grant | 1601077 | 0 | 50,000 |
| 10 | Covid 19 Grant | 1601078 | 0 | 10,00,000 |
| 11 | Interest on Grant | 1601079 | 4,34,633 | 1,38,252 |
| 12 | Education Cess Grant | 1601080 | 0 | 5,570 |
| | TOTAL | | 19,85,183 | 72,34,890 |
| <u>GROUPING : 19 : Interest from Bank Accounts - 17110</u> | | | | |
| 1 | Interest - On Bank Savings Accounts | 1711001 | 6,16,725 | 24,579 |
| | TOTAL | | 6,16,725 | 24,579 |
| <u>GROUPING : 20 : Recovery From Employees - 18040</u> | | | | |
| 1 | Recovery of Excess Salary paid | 1804001 | 0 | 4,928 |
| | TOTAL | | 0 | 4,928 |
| <u>GROUPING : 21 : Excess Provisions Written Back - 18060</u> | | | | |
| 1 | Excess Provision Written Back - Other Taxes Receivables | 1806002 | 29,027 | 0 |
| | TOTAL | | 29,027 | 0 |

| | | | | |
|--|----------------------------|---------|------------------|--------------------|
| <u>GROUPING : 22 : Miscellaneous Income - 18080</u> | | | | |
| 1 | General purpose donation | 1808001 | 0 | 850 |
| 2 | Other Income | 1808004 | 23,195 | 1,67,929 |
| 3 | Prior Period Income | 1808051 | 3,17,723 | 1,14,02,595 |
| | TOTAL | | 3,40,918 | 1,15,71,374 |
| <u>GROUPING : 23 : Salaries Wages and bonus - 21010</u> | | | | |
| 1 | Basic Pay | 2101001 | 58,45,042 | 73,20,520 |
| 2 | Dearness Allowance | 2101002 | 10,27,431 | 10,81,562 |
| 3 | Wages | 2101003 | 27,50,359 | 5,56,634 |
| 4 | Arrears of Salaries | 2101010 | 0 | 1,60,121 |
| | TOTAL | | 96,22,832 | 91,18,837 |
| <u>GROUPING : 24 : Benefits and Allowances - 21020</u> | | | | |
| 1 | House Rent | 2102001 | 69,427 | 42,679 |
| 2 | Washing | 2102003 | 60 | 460 |
| 3 | Conveyance | 2102004 | 9,600 | 9,700 |
| 4 | Medical | 2102005 | 19,500 | 22,800 |
| 5 | Charge Allowance | 2102007 | 0 | 2,678 |
| 6 | Other | 2102020 | 4,176 | 12,133 |
| | TOTAL | | 1,02,763 | 90,450 |
| <u>GROUPING : 25 : Other Terminal & Retirement Benefits - 21040</u> | | | | |
| 1 | Leave Encashment | 2104001 | 3,91,920 | 0 |
| 2 | C.P.F. Contribution | 2104003 | 8,784 | 1,464 |
| 3 | E.P.F. Contribution | 2104004 | 3,87,485 | 15,94,539 |
| 4 | P.F. Administrative Charge | 2104005 | 25,997 | 1,09,117 |
| | TOTAL | | 8,14,186 | 17,05,120 |
| <u>GROUPING : 26 Office Maintenance - 22011</u> | | | | |
| 1 | Electricity Exps | 2201101 | 0 | 3,323 |
| 2 | Drinking Water Exps | 2201102 | 7,925 | 14,435 |
| 3 | Curtains Table Cloth Exps | 2201105 | 0 | 750 |
| | | | 7,925 | 18,508 |
| <u>GROUPING : 27 : Communication Expenses - 22012</u> | | | | |
| 1 | Telephone Landline | 2201201 | 56,998 | 54,964 |
| 2 | Postage Courier Telegram | 2201206 | 4,545 | 13,010 |
| 3 | Other Expenses | 2201208 | 1,600 | 0 |
| | TOTAL | | 63,143 | 67,974 |
| <u>GROUPING : 28 Books & Periodicals - 22020</u> | | | | |
| 1 | Newspapers | 2202003 | 11,448 | 14,391 |
| | TOTAL | | 11,448 | 14,391 |
| <u>GROUPING : 29 Printing & Stationary - 22021</u> | | | | |
| 1 | Stationary & Printing | 2202101 | 1,42,486 | 65,861 |
| 2 | Xerox Expenses | 2202103 | 16,675 | 38,550 |
| | TOTAL | | 1,59,161 | 1,04,411 |
| <u>GROUPING : 30 Travelling & Conveyance - 22030</u> | | | | |
| 1 | Staff Travelling Expenses | 2203001 | 37,768 | 2,55,368 |
| | TOTAL | | 37,768 | 2,55,368 |
| <u>GROUPING : 31 Insurance - 22040</u> | | | | |
| 1 | Vehicle Insurance Premium | 2204004 | 2,10,816 | 19,817 |
| | TOTAL | | 2,10,816 | 19,817 |

| | | | | |
|---|---|---------|--------------------|------------------|
| <u>GROUPING : 32 Legal Expenses - 22051</u> | | | | |
| 1 | Other Legal /License Fees | 2205104 | 0 | 9,974 |
| | TOTAL | | 0 | 9,974 |
| <u>GROUPING : 33 Professional & other fees - 22052</u> | | | | |
| 1 | Technical Consultant's Fees | 2205203 | 0 | 9,59,773 |
| 2 | Advocates Fees | 2205205 | 0 | 54,200 |
| 3 | Tax Consultants Fees | 2205206 | 13,000 | 14,172 |
| 4 | Other Professional Fees | 2205210 | 18,000 | 9,000 |
| | TOTAL | | 31,000 | 10,37,145 |
| <u>GROUPING : 34 Advertisement & Publicity - 22060</u> | | | | |
| 1 | Print Media | 2206001 | 0 | 90,123 |
| 2 | Electronic Media | 2206002 | 0 | 11,459 |
| 3 | Banner / Hordings | 2206003 | 5,200 | 0 |
| 4 | Web Site Expenses | 2206006 | 0 | 23,862 |
| 5 | Photography & Videography | 2206007 | 0 | 2,090 |
| 6 | Others | 2206008 | 1,27,259 | 600 |
| | TOTAL | | 1,32,459 | 1,28,134 |
| <u>GROUPING : 35 Others - 22080</u> | | | | |
| 1 | Software Expenses | 2208006 | 0 | 77,840 |
| 2 | Office General Expenses | 2208008 | 2,01,713 | 28,161 |
| 3 | Miscellaneous Expenses | 2208012 | 493 | 24,164 |
| | TOTAL | | 2,02,206 | 1,30,165 |
| <u>GROUPING : 36 Power & Fuel - 23010</u> | | | | |
| 1 | Electricity Water Supply Dept | 2301001 | 15,61,269 | 26,12,236 |
| 2 | Electricity Street Light | 2301002 | 9,86,258 | 7,76,027 |
| 3 | Electricity Office | 2301005 | 1,691 | 73,387 |
| 4 | Electricity Others | 2301006 | 1,57,414 | 83,401 |
| | TOTAL | | 27,06,632 | 35,45,051 |
| <u>GROUPING : 37 Bulk Purchases - 23020</u> | | | | |
| 1 | Bulk Purchases - Water | 2302002 | 1,52,54,593 | 86,77,244 |
| | TOTAL | | 1,52,54,593 | 86,77,244 |
| <u>GROUPING : 38 Consumption of Stores - 23030</u> | | | | |
| 1 | Solid Waste / Sanitary | 2303001 | 0 | 29,114 |
| 2 | Stores - Pesticidies , Fertilizer & Chemicals | 2303004 | 0 | 80,900 |
| 3 | Plumbing Materials | 2303007 | 0 | 83,100 |
| 4 | Stores - tools & Tackles | 2303009 | 28,940 | 0 |
| 5 | Others | 2303010 | 2,22,771 | 1,86,260 |
| | TOTAL | | 2,51,711 | 3,79,374 |
| <u>GROUPING : 39 Hire Charges - 23040</u> | | | | |
| 1 | Hire Charges Exp - Tractors / Commercial Vehicles | 2304003 | 0 | 1,24,500 |
| | TOTAL | | 0 | 1,24,500 |
| <u>GROUPING : 40 Repair & Maintenance Infrastructure Assets- 23050</u> | | | | |
| 1 | Roads and Bridge | 2305001 | 3,27,520 | 0 |
| 2 | Water Supply System | 2305004 | 4,72,700 | 2,76,110 |
| 3 | Sewerage & Drainage System | 2305005 | 6,29,500 | 6,800 |
| 4 | Street Lighting | 2305007 | 0 | 18,575 |
| 5 | Solid Waste Management Infrastructure | 2305010 | 0 | 4,42,200 |
| | TOTAL | | 14,29,720 | 7,43,685 |
| <u>GROUPING : 41 Repair & Maintenance Civic Amenities- 23051</u> | | | | |
| 1 | Libraries | 2305112 | 6,500 | 5,500 |
| 2 | Crematorium | 2305115 | 3,550 | 17,616 |
| 3 | Parks & Gardens | 2305101 | 0 | 500 |
| | TOTAL | | 10,050 | 23,616 |

| | | | | |
|---|---|---------|------------------|------------------|
| <u>GROUPING : 42 Repairs and Maintenance Buildings - 23052</u> | | | | |
| 1 | Office Buildings | 2305201 | 0 | 1,860 |
| 2 | School Buildings | 2305204 | 4,130 | |
| 3 | Other Buildings | 2305209 | 4,130 | 0 |
| | TOTAL | | 8,260 | 1,860 |
| <u>GROUPING : 43 Repairs and Maintenance Vehicles - 23053</u> | | | | |
| 1 | Tractors Maintenance | 2305301 | 26,100 | 4,095 |
| 2 | Ambulance & Deadbody Van Maintenance | 2305306 | 14,192 | 20,221 |
| 3 | Other Vehicle Maintenance | 2305309 | 1,34,658 | 1,03,225 |
| 4 | Diesel | 2305310 | 7,96,147 | 6,11,286 |
| 5 | Oil | 2305312 | 3,470 | 8,370 |
| | TOTAL | | 9,74,567 | 7,47,197 |
| <u>GROUPING : 44 Repairs and Maintenance Others - 23059</u> | | | | |
| 1 | Furniture & Fixture | 2305901 | 0 | 650 |
| 2 | Air / Water Cooler | 2305903 | 0 | 1,900 |
| 3 | Computers Repairs & Expenses | 2305904 | 23,130 | 22,131 |
| 4 | Electrical Appliances | 2305908 | 0 | 650 |
| | TOTAL | | 23,130 | 25,331 |
| <u>GROUPING : 45 Interest on Loans from Central Government - 24010</u> | | | | |
| 1 | Interest Expense - Central Govt. Loan | 2401001 | 0 | 13,35,306 |
| | TOTAL | | 0 | 13,35,306 |
| <u>GROUPING : 46 Interest on Loans from State Government - 24020</u> | | | | |
| 1 | Interest Expense - State Govt. Loan | 2402001 | 0 | 61,644 |
| | TOTAL | | 0 | 61,644 |
| <u>GROUPING : 47 Bank Charges - 24070</u> | | | | |
| 1 | Bank Charges | 2407001 | 2,282 | 3,250 |
| | TOTAL | | 2,282 | 3,250 |
| <u>GROUPING : 48 Other Finance Expenses - 24080</u> | | | | |
| 1 | Discount On Early Payment - Of Property Tax | 2408001 | 79,151 | 0 |
| | TOTAL | | 79,151 | 0 |
| <u>GROUPING : 49 Election Expenses - 25010</u> | | | | |
| 1 | Election Expense | 2501001 | 5,150 | 0 |
| | TOTAL | | 5,150 | 0 |
| <u>GROUPING : 50 Own Program - 25020</u> | | | | |
| 1 | Cultural & Festival Celebration | 2502004 | 0 | 1,00,010 |
| 2 | Other Program | 2502006 | 0 | 71,080 |
| | TOTAL | | 0 | 1,71,090 |
| <u>GROUPING : 51 Grants - 26010</u> | | | | |
| 1 | Nirmal Sauchalay Grant Exps | 2601052 | 5,00,000 | 21,52,000 |
| 2 | Covid 19 Grant Expenses | 2601056 | 9,54,987 | 0 |
| 3 | Birth Death Registration Grant Exps | 2601058 | 0 | 918 |
| 4 | NULM Grant Expenses | 2601061 | 7,400 | 1,50,500 |
| 5 | Swachh Nagar - Ghanisth Safai Grant | 2601062 | 10,000 | 28,731 |
| 6 | Cattle Counting Grant Exp | 2601063 | 0 | 40,000 |
| 7 | Interest on Grant Expense | 2601064 | 4,34,633 | 1,38,252 |
| | TOTAL | | 19,07,020 | 25,10,401 |

| | | | | |
|---|--|---------|--------------------|------------------|
| <u>GROUPING : 52 Provisions for Doubtful receivables - 27010</u> | | | | |
| 1 | Property Tax | 2701001 | 53,369 | 63,627 |
| 2 | Other Taxes | 2701002 | 0 | 1,41,974 |
| | TOTAL | | 53,369 | 2,05,601 |
| <u>GROUPING : 53 Buildings - 27220</u> | | | | |
| 1 | Depreciation - Buildings | 2722001 | 61,25,105 | 58,42,115 |
| | TOTAL | | 61,25,105 | 58,42,115 |
| <u>GROUPING : 54 Roads and Bridges - 27230</u> | | | | |
| 1 | Depreciation - Roads & Bridges | 2723001 | 1,85,88,557 | 87,61,210 |
| | TOTAL | | 1,85,88,557 | 87,61,210 |
| <u>GROUPING : 55 Sewerage and Drainage - 27231</u> | | | | |
| 1 | Depreciation - Sewerage & Drainage | 2723101 | 62,022 | 68,913 |
| | TOTAL | | 62,022 | 68,913 |
| <u>GROUPING : 56 Water Ways - 27232</u> | | | | |
| 1 | Depreciation - Waterways | 2723201 | 33,94,501 | 37,71,668 |
| | TOTAL | | 33,94,501 | 37,71,668 |
| <u>GROUPING : 57 Vehicles - 27250</u> | | | | |
| 1 | Depreciation - Vehicles | 2725001 | 1,94,232 | 1,23,332 |
| | TOTAL | | 1,94,232 | 1,23,332 |
| <u>GROUPING : 58 Office & Other Equipments - 27260</u> | | | | |
| 1 | Depreciation - Office & Other Equipments | 2726001 | 46,684 | 53,361 |
| | TOTAL | | 46,684 | 53,361 |
| <u>GROUPING : 59 Furniture, Fixtures, Fittings and Electrical Appliances - 27270</u> | | | | |
| 1 | Depreciation - Furniture, Fixtures, Fittings and Electrical Appliances | 2727001 | 41,140 | 45,711 |
| | TOTAL | | 41,140 | 45,711 |
| <u>GROUPING : 60 Other Fixed Assets - 27280</u> | | | | |
| 1 | Depreciation - Other Fixed Assets | 2728001 | 8,63,758 | 12,28,416 |
| | TOTAL | | 8,63,758 | 12,28,416 |
| <u>GROUPING : 61 - Other Expenses - 28080</u> | | | | |
| 1 | Prior Period Expenses - Other Expenses | 2808005 | 4,24,629 | 0 |
| | | | 4,24,629 | 0 |

For. Parikh Shah Chotalia & Associates
Chartered Accountants

Lead Manager.
Varun D. Thakar
Firm Regi. No. 118493W
Mem.No.- 158960
Date : 24.01.2022
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 31-03-2021 was arrived after considering various adjustments which have been made in the year 2020-21 due to non availability of certain information with regards to fixed assets/loans/taxes/grants etc. during the period prior to 01-04-2020. The following various items adjusted against Municipal Fund given below:

| Date | Accounting Code | Major Head Description | Balance at the end of the current year - 2020-21 (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 31-03-2021.

| Sr. No. | Date | Head of Benefit | Accounting Code | Amount (Rs.) | Reason |
|---------|------------|------------------|-----------------|--------------|--|
| 1 | 11.05.2020 | Leave Encashment | 2104001 | 391920 | At the time of Retirement of Employees, Calculation of Amount of Leave Encashment, Gratuity etc defrayed by ULB. |

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 01-04-20 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, funds 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 charged 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, and Birth Death Registration 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 |
|------------|--------------------------------------|--------|--------|---|
| 01.04.2020 | Payable - Goods & Service Tax | 0 | 28679 | Opening Balance adjusted |
| 01.04.2020 | Receivable - Property Tax Arrears | 0 | 280104 | |
| 01.04.2020 | Receivable - Water Tax Arrears | 0 | 8000 | |
| 01.04.2020 | Receivable - Electricity Tax Arrears | 0 | 940 | |
| 01.04.2020 | Receivable - Sanitation Tax Arrears | 6900 | 0 | |
| 01.04.2020 | Water Supplies Stores (4301001) | 39654 | 0 | Being Stock of Water and Other Dept. is adjusted against Prior Period because it is long Outstanding. |
| 01.04.2020 | Electrical Stores (4301002) | 46875 | 0 | |
| 01.04.2020 | Sanitation Stores (4301003) | 31241 | 0 | |
| 01.04.2020 | Civil Work Stores (4301006) | 12540 | 0 | |
| 01.04.2020 | Other Stores (4301009) | 287419 | 0 | |

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 n 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 | 83248.01 | 83897.01 | 649 | Bank Charges |
| 2 | BOB - 02922 (4992) SD | 8708865.58 | 8708865.58 | - | |
| 3 | SBI - 4260 | 4087473.70 | 4049813.70 | 37660 | 1)Rs. 28429 Bank Interest 2)Rs. 9231 Cheque pending in Cash Book |
| 4 | BOB - 00823 (4184) | 1799774.60 | 1799774.60 | - | |
| 5 | BOB - 12737 (38034) | 156561.45 | 151582.45 | 4979 | 1)Rs. 3800 not deposited in Cash Book 2) Rs. 903 not deposited in Cash Book 3) Rs. 3 Clerical Mistake 4)(Rs. 276) Excess deposited dated 19.01.2019 |
| 6 | BOB - 12738 (38035) | 62717.00 | 62717.00 | - | |
| 7 | BOB - 12739 (38037) | 820616.00 | 820616.00 | - | |
| 8 | BOB - 12740 (38038) | 1410835.00 | 1410835.00 | - | |
| 9 | BOB - 12741 (38039) | 5029042.50 | 5029042.50 | - | |
| 10 | BOB - 04076 (2809) | 3180725.07 | 3180725.07 | - | |
| 11 | BOB - 02939 (2992) | 527165.30 | 527165.30 | - | |
| 12 | BOB - 06239 (3287) | 3268914.15 | 3268914.15 | - | |

| | | | | | |
|----|---------------------------|-------------|-------------|-------------|---|
| 13 | BOB - 03267 (3644) | 2562053.80 | 2562053.80 | - | |
| 14 | BOB - 03299 (3646) | 446842.00 | 446842.00 | - | |
| 15 | BOB - 04643 (1976) | 510945.34 | 510945.34 | - | |
| 16 | BOB - 07693 (1990) | 1885807.90 | 1885807.90 | - | |
| 17 | BOB - 11877 (41670) | 3106149.00 | 606149.00 | 2500000 | Grant not deposited in Cash Book |
| 18 | BOB - 11878 (41671) | 142393.00 | 142393.00 | - | |
| 19 | BOB - 11879 (41672) | 356704.00 | 356704.00 | - | |
| 20 | BOB - 11880 (41673) | 220624.00 | 220624.00 | - | |
| 21 | BOB - 14681 (41674) | 1023401.00 | 1023401.00 | - | |
| 22 | BOB - 14682 (41675) | 283533.00 | 283533.00 | - | |
| 23 | BOB - 14683 (41676) | 717032.00 | 717032.00 | - | |
| 26 | BOB - 15128 (41841) | 6375155.60 | 6375155.60 | - | |
| 27 | BOB - 15713 (43471) | 632103.30 | 632121.00 | (17.70) | Bank Charges |
| 28 | BOB - 16830 (44366) | 317355.60 | 317373.20 | (17.70) | Bank Charges |
| 29 | BOB - 18157 (45573) | 1060906.42 | 1060906.42 | - | |
| 30 | ICICI Bank – 1942 | 960570.00 | 930341.00 | 30229 | Bank Interest |
| 31 | BOB - 18158 (45574) | 102005.00 | 102005.00 | - | |
| 32 | ICICI Bank – 1952 | 0.00 | 17626669.00 | 17626669.00 | Auto Sweep (FD) |
| 33 | BOB - 17654 (45976) | 28982.00 | 28982.00 | - | |
| 34 | ICICI Bank -2176 | 10652053.00 | 5314179.00 | 5337874 | 1)Rs. 5281377 15 th FC Grant not deposited in Cash Book 2)Rs. 56497 Bank Interest |
| 35 | Bank of Baroda – 19678 | 50400.00 | 50400.00 | - | |
| 36 | Bank of Baroda- 19623 | 300000.00 | 300000.00 | - | |
| 37 | BOB - 17683 (46075) | 463442.30 | 463460.00 | (17.70) | Bank Charges |

| | | | | | |
|----|---------------------------|------------|------------|---|--|
| 38 | Bank of Baroda – 19654 | 5047367.00 | 5047367.00 | - | |
|----|---------------------------|------------|------------|---|--|

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 | 2380215.00 | 595053.75 |
| 2 | General Water Tax | 784250.00 | 196062.50 |
| 3 | Sanitation (Cleaning) Tax | 285520.00 | 71380.00 |
| 4 | Electricity Tax | 163765.00 | 40941.25 |
| | Total | 3613750 | 903437.50 |

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:

| <i>(Amt. in Rs.)</i> | | |
|----------------------|--|-----------|
| A. | Aggregate unutilized grants | 110540057 |
| B. | Represented by : | |
| | a. Aggregate of Balances in Bank: | |
| | Savings deposits | 59330019 |
| | Current deposits | |
| | Fixed Deposits | 35152729 |
| | b. Aggregate unadjusted advances from grant fund | |
| C | A-B | 16057309 |

The difference of - Rs. 16057309.00 is further bifurcated as under:

| Sr. | Grant Name | Difference | Reason |
|-----|---|------------|---|
| 1 | Shaheri Vikas/ Amrutdhara/ UIDSSMT | (12840) | As Nagarpalika has not maintained separate bank accounts for each |
| 2 | MP Grant | (130778) | |
| 3 | 14 th Finance Commission Grant | 6444529 | |

| | | | |
|--------------|--|-----------------|--|
| 4 | 15 th Finance Commission Grant | (94242) | grant and they are also crediting Municipality's own income also in the same account, hence there is a difference between bank balance and grant balance |
| 5 | Nirmal Gujarat Shauchalaya Grant | (485449) | |
| 6 | Nagar Nandvandan Scheme Grant | 1181241 | |
| 7 | VNVY Grant | (2257280) | |
| 8 | SJMMSVY – Water Supply and Under Ground Drainage | 6236580 | |
| 9 | SJMMSVY – Nagar Sadan Grant | (309341) | |
| 10 | Entertainment Tax Grant | 2106062 | |
| 11 | Professional Tax Grant | (31139) | |
| 12 | Cable TV Grant | 1271117 | |
| 13 | MLA Grant | 1171305 | |
| 14 | Vivekadhin Grant | (460608) | |
| 15 | Heavy Rain Grant | (3087474) | |
| 16 | SJMMSVY UDP 78 Grant | 6178007 | |
| 17 | Other Grant | (2155495) | |
| 18 | Jan Seva Kendra Grant | 200000 | |
| 19 | Mahatma Gandhi Swachhata Mission Grant | 116375 | |
| 20 | Swachh Nagar - Ghanistha Safai Grant | 712663 | |
| 21 | NULM Grant | 859280 | |
| 22 | SJMMSVY UDP 88 Grant | (3751060) | |
| 23 | Interest on Grant | 2355874 | |
| TOTAL | | 16057309 | |

12. As informed by the Accountant of ULB the detail bifurcation of loan payable as on 31/03/2021 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 31.3.21 | 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 | 10224135 | 10224135 | - | -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&l 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**)