



**J Y VORA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

+91- 94289 91415  
cajeetvora@gmail.com

402-Imperial Arc,  
Opp. University Gate,  
Waghawadi Road,  
Bhavnagar 364002.

# STATUTORY AUDIT REPORT

## BHAVNAGAR MUNICIPAL CORPORATION

FOR





**J Y VORA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

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402-Imperial Arc,  
Opp. University Gate,  
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Bhavnagar 364002.

To,

The Municipal Commissioner,

Bhavnagar Municipal Corporation

**INDEPENDENT AUDITORS' REPORT**

Respected Sir,

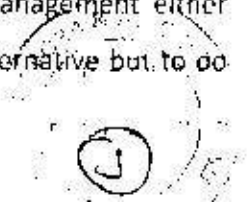
We have audited the financial statements of The Bhavnagar Municipal Corporation, which comprise the Balance Sheet as at 31<sup>st</sup> March 2019, and the Income and Expenditure Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

**Responsibilities of Management for the Financial Statements**

**Management**

is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, the management is responsible for assessing the entity's ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the entity or to cease operation or has no realistic alternative but to do so.



### **Responsibilities of the Auditor**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standard on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidences about the amounts and disclosures in the financial statements. The procedure selected depend on the auditor's judgement, including the assessment of the risk of material misstatements of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor consider the internal control relevant to Corporation's preparation and fair presentation of financial statements in order to design audit procedure that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management as well as evaluating the overall presentation of the financial statements.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### **Responsibilities of the Auditor**

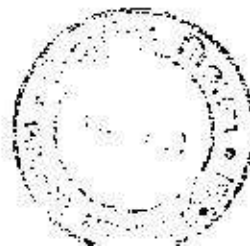
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## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements, ***subject to major observations and notes to accounts and annexures forming part of the report,*** are in conformity with the accounting principles generally accepted in India,

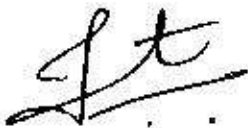
- 1) In the case of Balance Sheet of the state of affairs of the corporation as at 31<sup>st</sup> March, 2019,
- 2) In case of the statement of Income and Expenditure of the surplus for the year ended on the same date.

For,

J Y Vora and Associates,

Chartered Accountant

FRN: 145333W



CA Jeet Vora

Proprietor

Mem. No. 179494

Date: 22-05-2023

Place: Bhavnagar

UDIN: 23179494B61QQAS9384



# BHAVNAGAR MUNICIPAL CORPORATION

## INCOME & EXPENDITURE ACCOUNT

For the year ended March 31, 2019

(Rs. in Lacs)

Sr. No.	Major Head Description	Major Code	Schedule	Amount Rs. 2018-19
I	<b>INCOME</b>			
1	Tax Revenue	110	A	8,662.69
2	Assigned Revenues & Compensations	120	B	3,828.84
3	Rental Income from Municipal Properties	130	C	225.58
4	Fees & User Charges	140	D	1,070.92
5	Sale & Hire Charges	150	E	88.97
6	Revenue Grants and Contributions & Subsidies	160	F	7,226.94
7	Income from Investment	170	G	-
8	Interest Earned	171	H	2,191.83
9	Other Income	180	I	2,221.11
				<b>25,516.88</b>
II	<b>EXPENDITURE</b>			
1	Establishment Expenses	210	J	12,899.86
2	Administrative Expenses	220	K	9,050.10
3	Operating & Maintenance	230	L	5,908.55
4	Interest & Finance Charges	240	M	-
5	Programme Expenses	250	N	-
6	Revenue Grants, Contribution, & Subsidies to Other	260	O	0.18
7	Provision & Write Off	270	P	-
8	Miscellaneous Expenses Losses & Refunds	271	Q	-
9	Depreciation	272	R	-
				<b>27,858.69</b>
	Gross deficit of Income Over Expenses			<b>(2,341.81)</b>
	Less :- Transfer to Reserve Funds/Prior Period Exps.	290	S(a)	-
	Add : Prior Period Items	280	S(b)	-
	<b>Net Surplus Carried Over to Municipal Fund</b>			<b>(2,341.81)</b>
	Notes to the Accounts		U	

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

*Petern*  
Chief Account Officer  
Bhavnagar Municipal Corporation

22/05/2023



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**SCHEDULE FORMING PART OF AND ANNEXED TO INCOME &  
EXPENDITURE ACCOUNT**

**For the year ended March 31, 2019**

(Rs. in Lacs)

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.
				2018-19
	<b><u>SCHEDULE : A : Tax Revenue - 110</u></b>			
1	Property Tax	11001	1	3750.10
2	Water Tax	11002	2	1473.46
3	Sewerage Tax	11003	3	1.79
4	Conservancy (Sanitation) Tax	11004	4	2584.86
5	Lighting Tax	11005	5	65.02
6	Education Tax	11006		0.00
7	Vehicle Tax	11007		0.00
8	Tax on Animals	11008		0.00
9	Electricity	11009		0.00
10	Professional Tax	11010	6	513.83
11	Advertisement Tax	11011		0.00
12	Pilgrimage Tax	11012		0.00
13	Octroi & Toll	11051		0.00
14	Cess	11052		0.00
15	Others Taxes	11080	7	273.63
16	Tax Remission & Refund	11090		
				<b>8662.69</b>
	<b><u>SCHEDULE : B : Assigned Revenue &amp; Compansations - 120</u></b>			
1	Tax & Duties Collected by Others	12010	8	0.00
2	Compansations in lieu of Taxes / Duties	12020	9	3828.84
3	Compansations in lieu of Cocessions	12030		0.00
				<b>3828.84</b>
	<b><u>SCHEDULE : C : Rental Income from Municipal Properties - 130</u></b>			
1	Rent from Civic Amenities	13010	10	81.67
2	Rent from Office Building	13020		0.00
3	Rent from Guest House	13030		0.00
4	Rent from Lease of Land	13040		0.00
5	Other Rent & License Fees	13080	11	143.91
6	Rent, Remissions, and Refund	13090		0.00
				<b>225.58</b>
	<b><u>SCHEDULE : D : Fees &amp; User Charges - 140</u></b>			
1	Empanelment & Registration Charges	14010		0.00
2	Licensing Fees	14011	12	31.91
3	Fees for grant of Permit	14012	13	100.69
4	Fees for Certificate / Extract	14013	14	6.56
5	Development Charges	14014		0.00
6	Regularisation Fees	14015		0.00
7	Penalties & Fines	14020	15	89.06

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.
				2018-19
8	Other Fees	14040	16	72.74
9	User Charges	14050	17	60.73
10	Entry Fees	14060	18	28.19
11	Service / Administrative Charges	14070	19	681.04
12	Other Charges	14080		0.00
13	Fees Remission and Refund	14090		0.00
				1070.92
	<b>SCHEDULE : E : Sale &amp; Hire Charges - 150</b>			
1	Sale of Products	15010		0.00
2	Sale of Forms & Publications	15011	20	88.97
3	Sale of Store & Scrap	15012	20.1	0.00
4	Sale of Others	15030		0.00
5	Hire Charges for Vehicles	15040	21	0.00
6	Hire Charges on Equipments	15041		0.00
				88.97
	<b>SCHEDULE : F :Revenue Grant ,Contri,&amp; Subsidies -160</b>			
1	Revenue Grants	16010	22	7216.02
2	Reimbursement of Expenses	16020		0.00
3	Contribution Towards Scheme	16030	23	10.92
				7226.94
	<b>SCHEDULE : G : Income From Investment - 170</b>			
1	Interest	17010		0.00
2	Dividend	17020		0.00
3	Income from Project taken Up on Comm. Basis	17030		0.00
4	Profit on sale of Investment	17040		0.00
5	Others	17080		0.00
				0.00
	<b>SCHEDULE : H : Interest Earned - 171</b>			
1	Interest from Bank Account	17110		0.00
2	Interest on Loan and Advances to Employees	17120		0.00
3	Interest on Loan to Others	17130		0.00
4	Other Interest	17180	24	2191.83
				2191.83
	<b>SCHEDULE : I : Other Income - 180</b>			
1	Deposit Forfeited	18010		0.00
2	Lapsed Deposits	18011		0.00
3	Insurance Claims Recovery	18020		0.00
4	Profit on Disposal of Fixed Assets	18030		0.00
5	Recovery from Employees	18040	25	0.00
6	Unclaimed Refund payable/Liabilities written back	18050		0.00
7	Excess Provisions written back	18060	26	0.00
8	Miscellaneous Income	18080	27	2221.11
				2221.11

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Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.
				2018-19
	<b><u>SCHEDULE : J : Establishment Expenses - 210</u></b>			
1	Salaries, Wages & Bonus	21010	28	7655.37
2	Benefit and Allowances	21020	29	655.11
3	Pension	21030		0.00
4	Other Terminal & Retirement Benefits	21040	30	4589.38
				<b>12899.86</b>
	<b><u>SCHEDULE : K : Administrative Expenses - 220</u></b>			
1	Rent, Rates, Taxes	22010	31	0.00
2	Office Maintenance	22011		0.00
3	Communication Expenses	22012	32	14.22
4	Books & Periodicals	22020	33	0.55
5	Printing and Stationery	22021	34	34.88
6	Travelling & Conveyance	22030	35	1.44
7	Insurance	22040	36	14.91
8	Audit Fees	22050		0.00
9	Legal Expenses	22051		0.00
10	Professional and other Fees	22052	37	5.20
11	Council meeting, Honorarium & sitting fees	22053	37.1	57.81
12	Advertisement and Publicity	22060	38	18.58
13	Membership & subscription	22061		0.00
14	Others	22080	39	8902.51
				<b>9050.10</b>
	<b><u>SCHEDULE : L : Operating &amp; Maintenance - 230</u></b>			
1	Power & Fuel	23010	40	1981.88
2	Bulk Purchase	23020		0.00
3	Consumption of Stores	23030	41	0.00
4	Hire Charges	23040		0.00
5	Repairs & Maintenance Infrastructure Assets	23050	42	3398.94
6	Repairs & Maintenance Civil Amenities	23051	43	150.08
7	Repairs & Maintenance Building	23052	44	211.06
8	Repairs & Maintenance Vehicles	23053	45	139.21
9	Repairs & Maintenance Others	23059	46	27.38
10	Other Operating & Maintenance expenses	23080		0.00
				<b>5908.55</b>
	<b><u>SCHEDULE : M : Interest &amp; Finance Charges - 240</u></b>			
1	Interest on Loan from Central Government	24010		0.00
2	Interest on Loan from State Government	24020		0.00
3	Interest on Loan from Government Bodies & Association	24030		0.00
4	Interest on Loan from International Agencies	24040		0.00
5	Interest on Loan from Bank & Other financial Institutions	24050		0.00
6	Other Interest	24060	46.1	0.00
7	Bank Charges	24070	47	0.00
8	Other Finance Expenses	24080	48	0.00
				<b>0.00</b>

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs. 2018-19
	<b><u>SCHEDULE : N : Programme Expenses - 250</u></b>			
1	Electronic Expenses	25010	49	0.00
2	Own Programme	25020		0.00
3	Share In Programme of Others	25030		0.00
				0.00
	<b><u>SCHEDULE : O : Rev. Grant, Contri. Subsidies - 260</u></b>			
1	Grants	26010	50	0.18
2	Contributions	26020	51	0.00
3	Subsidies	26030		0.00
				0.18
	<b><u>SCHEDULE : P : Provision &amp; Write Off - 270</u></b>			
1	Provision for Doubtful Receivables	27010	52	0.00
2	Provision for Other Assets	27020		0.00
3	Revenues written off	27030		0.00
4	Assets Written Off	27040		0.00
5	Miscellaneous Expenses Written Off	27050		0.00
				0.00
	<b><u>SCHEDULE : Q : Misc. Expenses - 271</u></b>			
1	Loss on Disposal of Assets	27110		0.00
2	Loss on Disposal of Investments	27120		0.00
3	Decline in Value of Investments	27130		0.00
				0.00
	<b><u>SCHEDULE : R : Depreciation - 272</u></b>			
1	Building	27220	53	0.00
2	Roads & Bridges	27230	54	0.00
3	Sewerage & Drainage	27231	55	0.00
4	Water Ways	27232	56	0.00
5	Public Lighting	27233	57	0.00
6	Plant & Machinery	27240	58	0.00
7	Vehicles	27250	59	0.00
8	Office & Other Equipments	27260	60	0.00
9	Computer	27261	61	0.00
10	Other Office Equipment	27262	62	0.00
11	Furniture, Fixture, Fittings and Electrical Appliances	27270	63	0.00
12	Other Fixes Assets	27280	64	0.00
				0.00
	<b><u>SCHEDULE : S : Prior Period Items - 280</u></b>			
1	Taxes	28010		0.00
2	Other Revenues	28020		0.00
3	Recovery of revenues written off	28030		0.00
4	Other Income	28040		0.00
5	Refund of Taxes	28050		0.00
6	Refund of Other - Revenues	28060		0.00
7	Other Expenses	28080		0.00

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Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.
				2018-19
				0.00
	<b><u>SCHEDULE : T : Transfer to Reserve Funds -290</u></b>			
1	Special Funds	29010		0.00
2	Sinking Funds	29020		0.00
3	Trust Funds	29030		0.00
4	Reserves	29040		0.00
5	Municipal General Fund	29050		0.00
6	Income & Expenditure A/c	29099		0.00
				0.00

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

*Ritem*  
Chief Account Officer  
Bhavnagar Municipal Corporation

24/05/2023



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

(Rs. in Lacs)

Sr. No.	Detail Head Description	Account Code	Amount Rs.
			2018-19
	<b><u>GROUPING :1: PROPERTY TAX - 11001</u></b>		
1	Property Tax	1100101	3750.10
	<b>TOTAL</b>		<b>3750.10</b>
	<b><u>GROUPING :2: WATER TAX - 11002</u></b>		
1	Water Tax General	1100201	1334.91
2	Special Water Tax	1100203	138.55
	<b>TOTAL</b>		<b>1473.46</b>
	<b><u>GROUPING :3: SEWERAGE TAX - 11003</u></b>		
1	Sewerage Tax	1100301	1.79
	<b>TOTAL</b>		<b>1.79</b>
	<b><u>GROUPING :4: SANITATION TAX - 11004</u></b>		
1	General Cleaning Tax	1100401	2584.86
2	Special Cleaning Tax	1100402	0.00
3	Re-cycling water charge		0.00
	<b>TOTAL</b>		<b>2584.86</b>
	<b><u>GROUPING :5: STREET LIGHT TAX - 11005</u></b>		
1	Street Light Tax	1100501	65.02
	<b>TOTAL</b>		<b>65.02</b>
	<b><u>GROUPING :6 : PROFESSIONAL TAX - 11010</u></b>		
1	Professional Tax EC - Arrears	1101051	
2	Professional Tax EC - Current	1101052	147.80
3	Professional Tax RC - Arrears	1101053	
4	Professional Tax RC - Current	1101054	366.03
	<b>TOTAL</b>		<b>513.83</b>
	<b><u>GROUPING :7 : OTHER TAXES - 11080</u></b>		
1	Tax Difference	1108051	0.00
2	Tax Miscellaneous	1108052	0.00
3	Vehicle tax		273.63
	<b>TOTAL</b>		<b>273.63</b>



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Sr. No.	Detail Head Description	Account Code	Amount Rs.
			2018-19
	<b><u>GROUPING : 8 : OTHER TAXES - 12010</u></b>		
1	Entertainment Tax Current	1201051	
2	Entertainment Tax Arrears	1201052	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING : 9 : COMPENSATION IN LIEU OF TAXES/ DUTIES - 12020</u></b>		
1	Compensation In Lieu Of Octroi	1202001	3828.84
	<b>TOTAL</b>		<b>3828.84</b>
	<b><u>GROUPING : 10 : RENT FROM CIVIC AMENITIES - 13010</u></b>		
1	Rent - Shopping Complex	1301002	
2	Rent - Market Stallage	1301005	41.46
3	Rent - Community Hall	1301007	36.55
4	Rent - Mobile Tower	1301013	3.66
5	Rent - Crackers	1301051	0.00
	<b><u>GROUPING : 11 : INCOME FROM PROPERTY - 13080</u></b>		
1	License Fee Advertisement / Hoarding On Municipal Property	1308001	114.56
2	Rent - Others	1308004	
3	Rent - Gas Pipeline	1308051	29.35
4	Rent - Kunda	1308054	
	<b>TOTAL</b>		<b>143.91</b>
	<b><u>GROUPING : 12: LICENSING FEES - 14011</u></b>		
1	Fees-Shop & Establishment License	1401101	2.16
2	Fees-License	1401105	8.70
3	Fees-Other Trade License	1401110	
4	Food safety license		21.05
	<b>TOTAL</b>		<b>31.91</b>
	<b><u>GROUPING : 13: FEES FOR GRANT OF PERMIT - 14012</u></b>		
1	Fees - Plan Sanction / Scrutiny	1401201	98.61
2	Fees - Mobile / Tele Tower Permission	1401204	2.08
3	Fees - Other Permit	1401207	
	<b>TOTAL</b>		<b>100.69</b>
	<b><u>GROUPING : 14: FEES FOR CERTI. OR EXTRACT - 14013</u></b>		
1	Fees -RTI Copy	1401301	0.36
2	Fees- Other Copy & Certificat	1401306	6.20
	<b>TOTAL</b>		<b>6.56</b>

3



Sr. No.	Detail Head Description	Account Code	Amount Rs. 2018-19
	<b>GROUPING :15: PENALTIES AND FINES - 14020</b>		
1	Penalties - Illegal Construction	1402001	29.94
2	Penalties - Illegal Water Suction	1402004	
3	Penalties - Contractors Fine	1402006	
4	Penalties - Other Penalties	1402012	5.54
5	Penalties -Transfer Penalties	1402051	53.58
6	Penalties - Professional Tax	1402052	
	<b>TOTAL</b>		<b>89.06</b>
	<b>GROUPING :16: OTHR FEES - 14040</b>		
1	Fees - Property Transfer	1404001	
2	Fees- Water New Conection	1404002	14.42
3	Fees - Drainage New Connection	1404004	38.78
4	Fees - Balmandir	1404009	
5	Fees - Tax Notice Arrears	1404012	
6	Fees- Other	1404016	1.45
7	Cabin Transfer Fees	1404018	
8	Projection Fees	1404056	
9	Fees- Impact Fees	1404057	18.09
10	Fees-Revise Lay Out	1404058	
	<b>TOTAL</b>		<b>72.74</b>
	<b>GROUPING :17: USER CHARGES - 14050</b>		
1	User Charges - Hospital Ambulance Hire	1405003	
2	User Charges - Water Supply	1405008	
3	User Charges - Water Tanker	1405011	16.62
4	User Charges - Tank Clearance, Jetting, Vaccum Enptier	1405017	6.08
5	User Charges - Funeral Materials	1405023	
6	User Charges - Fire Extingushing	1405024	2.85
7	User Charges - Health Administration Charges	1405051	35.18
8	User Charges - Boja Charges	1405052	
9	User Charges - Dhor Dabba Income	1405053	
10	User Charges - Testing Charges	1405055	
11	User Charges - Health Dustbin Income	1405056	0.00
	<b>TOTAL</b>		<b>60.73</b>
	<b>GROUPING :18: ENTRY FEES - 14060</b>		
1	Entry Fees - Parks & Garden	1406002	28.19
	<b>TOTAL</b>		<b>28.19</b>
	<b>GROUPING :19: SERVICE / ADMINISTRATIVE CHARGES - 14070</b>		
1	Service Charges - Administrative Charges	1407002	119.17
2	Service Charges - Administrative-Others Charges	1407008	561.87
	<b>TOTAL</b>		<b>681.04</b>



3

Sl. No.	Detail Head Description	Account Code	Amount Rs. 2018-19
	<b>GROUPING :20: SALE OF FORMS &amp; PUBLICATION</b>		
	<b>15011</b>		
1	Sale Of - Tender Forms	1501101	88.97
2	Sale Of - Others Forms	1501107	
	<b>TOTAL</b>		<b>88.97</b>
	<b>GROUPING :20.1: Sale of Store &amp; Scrap</b>		
1	Sale Of - Scrap of Bus Garage		0.00
	<b>TOTAL</b>		<b>0.00</b>
	<b>GROUPING :21: HIRE CHARGES FOR VEHICLES - 15040</b>		
1	Hire Charges - City Buses	1504001	0.00
2	Hire Charges - Mobile Toilet Van	1504051	0.00
	<b>TOTAL</b>		<b>0.00</b>
	<b>GROUPING :22: REVENUE GRANTS, CONTRIBUTION &amp; Subsidies - 16010</b>		
1	Revenue Grant - Land Revenue & Non Agri.Ass.	1601016	
2	Revenue Grant - Salary Allowance	1601021	
3	Revenue Grant - Proffessional Tax	1601051	
4	Revenue Grant - Safai Tax Grant	1601052	
5	Revenue Grant - Pay and use sauchalaya Grant	1601053	
6	Revenue Grant - N.U.L.M. Grant	1601054	
7	Revenue Grant - Election Grant	1601055	
8	Revenue Grant - I.E.C.Activity Grant	1601056	
9	Revenue Grant - Birth & Entry Grant	1601057	
10	Revenue Grant - Mahatma Gandhi Swachhata Grant	1601058	
11	Revenue Grant - Varsadi Nukasha Grant	1601059	
12	Revenue Grant - Jal Sanchay Grant	1601060	
13	Revenue Grant - Janjagruti Abhiyan Grant	1601061	
14	Revenue Grant - Solidwaste ManagmentGrant	1601062	
15	Revenue Grant - Nagar Nandanvan Grant	1601063	
16	Revenue Grant - Rakhimela Grant	1601064	
17	Revenue Grant - Rashtriy Parv Ujavani Grant	1601065	
18	Revenue Grant - Corona Grant	1601066	
19	Revenue Grant - Property Tax 20 % Rebate	1601067	
21	I.C.D.S. Grant		473.56
22	Urban Meleria Grant		213.97
23	Other Revenue Grant		7.19
24	Primary Education Grant		5949.12
24	Education Cess Grant		572.18
	<b>TOTAL</b>		<b>7216.02</b>
	<b>GROUPING :23: REVENUE GRANT - 16030</b>		
1	Donation - Public Contrirbution	1603002	10.92

Sr. No.	Detail Head Description	Account Code	Amount Rs. 2018-19
2	Donation - Navin Dukan Vikas Falo	1603054	
	<b>TOTAL</b>		<b>10.92</b>
	<b><u>GROUPING :24: OTHER INTEREST - 17180</u></b>		
1	Interest - Delayed Receipt of Other Income	1718002	
2	Interest - Delayed Receipt of Taxes	1718003	639.87
3	Professional Tax - EC Interest - Arrears	1718051	
4	Professional Tax - EC Interest - Current	1718052	
5	Professional Tax - RC Interest - Arrears	1718053	
6	Professional Tax - RC Interest - Current	1718054	
7	Shopping Complex Interest-Arrears	1718055	
8	Shopping Complex Interest-Current	1718056	1.28
9	Other Interest		1550.68
	<b>TOTAL</b>		<b>2191.83</b>
	<b><u>GROUPING :25: RECOVERY FROM EMPLOYEES - 18040</u></b>		
1	Recovery Of Excess Salary Paid	1804001	
2	Recovery Of Excess Wages Paid	1804004	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING :26: EXCESS PROVISIONS WRITTEN BACK</u></b>		
	<b><u>18060</u></b>		
1	Excess Provision Written Back - Other Taxes Receivable	1806002	
2	Excess Provision Written Back - Rental Receivables	1806003	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING :27: MISCELLANEOUS INCOME - 18080</u></b>		
1	Other Income	1808004	118.14
2	Road Reinstatement Fees	1808051	315.83
3	Income Tax Income	1808053	
4	Election Income	1808055	
5	Other Drainage Income		51.27
6	Other Estate Income		228.07
7	Other Road Dept. Income		17.89
8	Other Town Deve. Dept. Income		1334.52
9	Other Town Planning Dept. Income		155.39
	<b>TOTAL</b>		<b>2221.11</b>
	<b><u>GROUPING :28: SALARIES, WAGES, &amp; BONUS - 21010</u></b>		
1	Basic Pay	2101001	6461.30
2	Dearness Allowance /Other Allowance	2101002	371.59



Sr . No.	Detail Head Description	Account Code	Amount Rs. 2018-19
3	Wages	2101003	233.96
4	Apprentice training stipend	2101004	110.84
5	Bonus	2101005	87.61
6	Salary Difference (Budget-Esta Patrak)	2101012	390.07
7	DA Difference	2101013	0.00
<b>TOTAL</b>			<b>7655.37</b>
<b>GROUPING :29: BENEFITS &amp; ALLOWANCE - 21020</b>			
1	Allowances - House Rent	2102001	434.79
2	Allowances - Washing	2102003	7.76
3	Allowances - Medical	2102005	55.36
4	Allowances - Transfer Travelling	2102012	0.00
5	Allowances - Petrol	2102051	115.23
6	Other Allowance		41.98
<b>TOTAL</b>			<b>655.11</b>
<b>GROUPING :30: OTHER TERMINAL &amp; RETIREMENT BENEFITS -21040</b>			
1	Leave Encashment	2104001	316.62
2	Death Cum Retirement Gratuity	2104002	766.66
3	C.P.F. Contribution	2104003	78.19
4	E.P.F. Contribution	2104004	31.85
5	N.P.S. Contribution		30.59
6	PENSION /CO.PENSION		2396.76
7	PENSION FUND		300.00
8	Other Benifits		579.66
9	Retirement Difference (Budget-Esta Patrak)		89.05
<b>TOTAL</b>			<b>4589.38</b>
<b>GROUPING :31: RENT, RATES &amp; TAXES - 22010</b>			
1	Rent Exp - RTO Taxes	2201051	
<b>TOTAL</b>			<b>0.00</b>
<b>GROUPING :32: COMMUNICATION EXPENSES - 22012</b>			
1	Telephone Landline	2201201	7.88
2	Telephone Mobile Exp	2201202	6.34
3	Digitaliation System	2201251	
<b>TOTAL</b>			<b>14.22</b>
<b>GROUPING :33: Books &amp; Periodicals - 22020</b>			
1	News Papers	2202003	0.55
			<b>0.55</b>

5



Sr. No.	Detail Head Description	Account Code	Amount Rs.
			2018-19
	<b>GROUPING :34: PRINTING &amp; STATIONARY - 22021</b>		
1	Stationery & Printing	2202101	34.88
2	Xerox Expenses	2202103	0.00
	<b>TOTAL</b>		<b>34.88</b>
	<b>GROUPING :35: TRAVELLING &amp; CONVEYENCE - 22030</b>		
1	Staff Travelling Expenses	2203001	1.44
	<b>TOTAL</b>		<b>1.44</b>
	<b>GROUPING :36: INSURANCE - 22040</b>		
1	Vehicle Insurance Premium	2204004	14.91
	<b>TOTAL</b>		<b>14.91</b>
	<b>GROUPING :37: PROFESSIONAL &amp; OTHER FEES - 22052</b>		
1	Architects Fees	2205201	
2	Engineers Fees	2205202	
3	Technical Consultants' Fees	2205203	
4	Advocate Fees (Legal Labor Dept Total Contingency)	2205205	5.20
	<b>TOTAL</b>		<b>5.20</b>
	<b>GROUPING :37.1: COUNCIL MEMBERS - 22053</b>		
1	Expenses for Council Members (Mayor & Committee)		57.81
	<b>TOTAL</b>		<b>57.81</b>
	<b>GROUPING :38: ADVERTISEMENT &amp; PUBLICITY - 22060</b>		
1	Advertisement - Others	2206008	18.58
	<b>TOTAL</b>		<b>18.58</b>
	<b>GROUPING :39: OTHERS - 22080</b>		
1	Testing & inspection	2208005	
2	Office general Exp (Account Dept-Parchuran stores)	2208008	0.90
3	Misc Exp (Comm. Office Misc-other entered+D Vishesh)	2208012	100.78
4	Contingency of Prof Tax, Fire, Urban Commu.Dev., Yuvak vy	2208051	17.03
5	Contingency Karmachari kalyan & all other	2208052	255.33
6	Daban Dur karavana Exp	2208053	
7	Discount On Early Payment - Of Property Tax	2408001	431.82
8	Tax Refund-Property Tax		10.28
9	Tax Refund-Professional Tax		0.00
10	nagar Palika T P Yojana Exp	2208054	
11	Accounting systeme as per NMAM	2208056	24.07
12	Financial Assistance for varsaai pratha	2208057	107.00
13	Primary Education Grant Exp		5949.12
14	Primary Education Exp contribution		1498.16
15	ICDS Others expenses		508.02
	<b>TOTAL</b>		<b>8902.51</b>

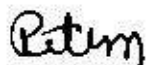
Sr. No.	Detail Head Description	Account Code	Amount Rs. 2018-19
	<b><u>GROUPING :40: POWER &amp; FUEL - 23010</u></b>		
1	Electricity Water Supply Dept	2301001	1481.66
2	Electricity Street Light	2301002	231.10
3	Electricity Drainage	2301004	212.34
4	Electricity (Building, Road, Estate, C.E.)	2301005	42.20
5	Electricity Others	2301006	14.58
	Budget code 34802 & 43101		
	<b>TOTAL</b>		<b>1981.88</b>
	<b><u>GROUPING :41: CONSUMPTION OF STORES - 23030</u></b>		
1	Stores -Solid Waste / Sanitary	2303001	
2	Stores -Light Materials	2303002	
3	Stores -Fire Brigade Materials	2303003	
4	Stores -Water Purifying Chemicals	2303005	
5	Stores - Plumbing Materials	2303007	
6	Stores - Drainage Stores	2303008	
7	Stores - Others	2303010	
8	Stores - Cement Lokhand Into	2303051	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING :42: REPAIR &amp; MAIN. INFRASTRUCTURE</u></b>		
	<b><u>ASSETS - 23050</u></b>		
1	R & M - Road & Bridges	2305001	308.26
3	R & M - Water Supply System	2305004	1597.63
4	R & M - Sewerage & Drainage System	2305005	376.05
5	R & M - Storm Water Drains	2305006	
6	R & M - Street Light System	2305007	280.86
7	R & M - Solid Waste Management Infrastructure/Health	2305010	836.14
8	R & M - Others	2305012	
9	R & M - New Water Motor	2305051	
	<b>TOTAL</b>		<b>3398.94</b>
	<b><u>GROUPING :43: REPAIR &amp; MAIN. CIVIC AMENITIES</u></b>		
	<b><u>23051</u></b>		
1	R & M - Park & Gardens	2305101	144.08
2	R & M - Public Toilets	2305110	
3	R & M - Schools, Nurseries & Collages	2305113	
4	R & M - Crematorium	2305115	6.00
	<b>TOTAL</b>		<b>150.08</b>
	<b><u>GROUPING :44: REPAIR &amp; MAIN. BUILDING - 23052</u></b>		
1	R & M - Office Buildings	2305201	150.62
2	R & M - Community hall / Civic Centers (Estate)	2305206	56.00
3	R & M - Others Buildings	2305206	4.44
	<b>TOTAL</b>	2305209	<b>211.06</b>

Sr . No.	Detail Head Description	Account Code	Amount Rs.
			2018-19
	<b><u>GROUPING :45: REPAIR &amp; MAIN. VEHICLES - 23053</u></b>		
1	R & M - Water tankers	2305302	
2	R & M - Ambulance & Dead body Van Maintenance	2305306	
3	R & M - City Bus Maintenance	2305308	
4	R & M - Other Vehicle Maintenance	2305309	43.78
5	R & M - Diesel	2305310	
6	R & M - Petrol	2305311	92.59
7	R & M - Fire Fighter	2305351	2.84
8	R & M - Health Vehicle Maintenance	2305353	
9	R & M - Water Vehicle Maintenance	2305354	
	<b>TOTAL</b>		<b>139.21</b>
	<b><u>GROUPING :46: REPAIR &amp; MAIN. OTHERS - 23059</u></b>		
1	R & M - Furniture & Fixtures	2305901	3.42
2	R & M - Computers Repairs Expenses	2305904	23.96
3	R & M - Other Fixed Assets	2305910	
	<b>TOTAL</b>		<b>27.38</b>
	<b><u>GROUPING :46.1: INTEREST EXP</u></b>		
1	Interest on Loan		
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING :47: Bank Charges - 24070</u></b>		
1	Bank Charges	2407001	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING :48: OTHER FINANCE EXPENSES - 24080</u></b>		
1	Finance Exp	2408001	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING :49: OWN PROGRAM - 25020</u></b>		
1	Cultural & Festival Celebration	2502004	
2	Town planing Anyware Exp	25020512	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING :50: GRANTS - 26010</u></b>		
1	Revenue Grant - Land Revenue & Non Agri.Ass.	2601051	
2	Revenue Grant - Proffessional Tax	2601052	
3	Revenue Grant - Safai Tax Grant	2601053	
4	Revenue Grant - Pay and use sauchalaya Grant	2601054	
5	Revenue Grant - N.U.L.M. Grant	2601055	

Sr. No.	Detail Head Description	Account Code	Amount Rs.
			2018-19
6	Election Expenses	2601056	0.18
7	Revenue Grant - I.E.C. Activity Grant	2601057	
8	Revenue Grant - Birth & Entry Grant	2601058	
9	Revenue Grant - Mahatama Gandhi Swachchhata Grant	2601059	
10	Revenue Grant - Varsadi Nukasha Grant	2601060	
11	Revenue Grant - Jal Sanchay Grant	2601061	
12	Revenue Grant - Janjagruti Abhiyan Grant	2601062	
13	Revenue Grant - Solidwaste Managment Grant	2601063	
14	Revenue Grant - Nagar Nandanvan Grant	2601064	
15	Revenue Grant - Rakhi Mela 2015 Grant Exp	2601065	
16	Revenue Grant - Rashtriy Parv Ujavani Grant	2601066	
	<b>TOTAL</b>		<b>0.18</b>
	<b>GROUPING :51: Contributions - 26020</b>		
1	Donations	2602001	0.00
	<b>TOTAL</b>		<b>0.00</b>
	<b>GROUPING :52: PROVISIONS FOR DOUBTFUL RECEIVABLES - 27010</b>		
1	Provision For - Property Taxes	2701001	
2	Provision For - Other Taxes	2701002	
3	Provision For - Rent	2701002	
	<b>TOTAL</b>		<b>0.00</b>
	<b>GROUPING :53: BUILDINGS - 27220</b>		
1	Depreciation - Buildings	2722001	
	<b>TOTAL</b>		<b>0.00</b>
	<b>GROUPING :54: ROADS &amp; BRIDGES - 27230</b>		
1	Depreciation - Roads & Bridges	2723001	
	<b>TOTAL</b>		<b>0.00</b>
	<b>GROUPING :55: SEWERAGE &amp; DRAINAGE - 27231</b>		
1	Depreciation - Sewerage And Drainage	2723101	
	<b>TOTAL</b>		<b>0.00</b>
	<b>GROUPING :56: WATERWAYS - 27232</b>		
1	Depreciation - Waterways	2723201	
	<b>TOTAL</b>		<b>0.00</b>



Sr. No.	Detail Head Description	Account Code	Amount Rs. 2018-19
	<b><u>GROUPING :57: PUBLIC LIGHTING - 27233</u></b>		
1	Depreciation - Public Lighting	2723301	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING :58: PLANT &amp; MACHINERY - 27240</u></b>		
1	Depreciation - Plant & Machinery	2724001	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING :59: VEHICLES - 27250</u></b>		
1	Depreciation - Vehicles	2725001	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING :60: OFFICE &amp; OTHER EQUIPMENTS - 27260</u></b>		
1	Depreciation - City Engg. Office	2726001	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING :61: Computer - 27261</u></b>		
1	Depreciation - Computer	2726101	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING :62: Other Office Equipment - 27262</u></b>		
1	Depreciation - Other Office Equipment	2726201	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING :63: FURNITURE, FIXTURES, FITTINGS &amp; ELECTRICAL APPLIANCES - 27270</u></b>		
1	Depreciation - Furniture, Fixtures, Fittings And Electrical Ap	2727001	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING :64: OTHER FIXED ASSETS - 27280</u></b>		
1	Depreciation - Other Fixed Assets	2728001	
	<b>TOTAL</b>		<b>0.00</b>

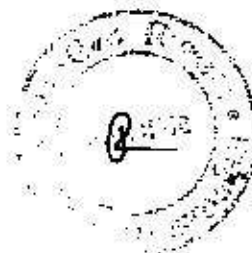
  
 Chief Account Officer  
 Bhavnagar Municipal Corporation

24/05/2023



**BHAVNAGAR MUNICIPAL CORPORATION**  
**BALANCE SHEET**  
**AS AT MARCH 31, 2019**

				(Rs. in Lacs)
Sr. No.	Major Head Description	Major Code	Sch.	Amount Rs. 2018-19
<b>1</b>	<b>LIABILITIES</b>			
<b>1</b>	<b>Reserve &amp; Surplus :</b>			
(i)	Municipal (General) Fund	310	A	23,725.35
(ii)	Earmarked Funds	311	B	-
(iii)	Reserves	312	C	-
	<b>Total of Reseve and Surplus</b>			<b>23,725.35</b>
<b>2</b>	<b>Grant, Contributions for Specific Purposes</b>			
(ii)	Grant, Contribution for Specific purposes	320	D	17,682.32
	<b>Total of Grant, Capital Contribution</b>			<b>17,682.32</b>
<b>3</b>	<b>Loans (Liabilities) :</b>			
(i)	Secured Loans	330	E	-
(ii)	Unsecured loans	331	F	-
	<b>Total of Loans (Liabilities)</b>			<b>-</b>
<b>4</b>	<b>Current Liabilities &amp; Provision :</b>			
(i)	Deposit Received	340	G	3,797.16
(ii)	Deposits Works	341	H	-
(iii)	Other Liabilities	350	I	(161.10)
(iv)	Provisions	360	J	-
	<b>Total of Current Liabilities &amp; Provision</b>			<b>3,636.06</b>
	<b>TOTAL LIABILITIES (Total of 1 to 4)</b>			<b>45,043.73</b>



Sr. No.	Major Head Description	Major Code	Sch.	Amount Rs. 2018-19
//	<b>ASSETS</b>			
1	<b>Fixed Assets :</b>			
(i)	Fixed Assets	410	K	15,451.29
(ii)	Less : Accumulated Depreciation	411	K-1	-
(iii)	Capital work-in-progress	412	L	-
	<b>Total Of Fixed Assets</b>			<b>15,451.29</b>
2	<b>Investment :</b>			
(i)	Investments in General Fund	420	M	-
(ii)	Investments in Other Fund	421	M-1	22,988.34
	<b>Total Of Investments</b>			<b>22,988.34</b>
3	<b>Current Assets, Loan &amp; Advances :</b>			
(i)	Stock - in - Hand	430	N	-
(ii)	Sundry Debtors(Receivables)	431	O	-
(iii)	Less:Accumulated provisions against Debtors	432	O-1	-
(iv)	Pre-paid Expenses	440	P	-
(v)	Cash & Bank Balances	450	Q	6,604.10
(vi)	Loans, Advances & Deposits	460	R	-
(vii)	Accumulated Provisions against Loans,	461	R-1	-
(viii)	Other Assets	470	S	-
(ix)	Miscellaneous Expenditure to be written off	480	T	-
	<b>Total of Current Assets, Loan &amp; Advances</b>			<b>6,604.10</b>
	<b>TOTAL ASSETS (Total of 1 to 3)</b>			<b>45,043.73</b>
	<b>Notes to the Accounts and accounting Policies</b>		U	(0)

Chief Account Officer  
Bhavnagar Municipal Corporation

24/05/23





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

(Rs.in Lacs)

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.
				2018-19
	<b><u>SCHEDULE - A : MUNICIPAL FUNDS - 310</u></b>			
1	Municipal Fund	31010	1	26067.16
2	Excess of Income & Expenditure Account	31090	2	(2341.81)
	<b>TOTAL</b>			<b>23725.35</b>
	<b><u>SCHEDULE- B : EARMARKED FUNDS - 311</u></b>			
1	Special Fund	31110		0.00
2	Sinking Funds	31150		0.00
3	Trust or Agency funds	31170		0.00
	<b>TOTAL</b>			<b>0.00</b>
	<b><u>SCHEDULE- C: RESERVES- 312</u></b>			
1	Capital Contributions	31210	3	0.00
2	Capital Reserve	31211		0.00
3	Borrowing Redumption Reserve	31220		0.00
4	Special Funds (Utilised)	31230		0.00
5	Statutory Reserve	31240		0.00
6	General Reserve	31250		0.00
7	Revaluation Reserve	31260		0.00
	<b>TOTAL</b>			<b>0.00</b>
	<b><u>SCHEDULE - D : GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSE - 320</u></b>			
1	Central Government	32010	4	1640.92
2	State Government	32020	5	16041.40
3	Other Government Agencies	32030		0.00
4	Financial Institutions	32040		0.00
5	Welfare Bodies	32050		0.00
6	International Organisations	32060		0.00
7	Others	32080		0.00
	<b>TOTAL</b>			<b>17682.32</b>
	<b><u>SCHEDULE - E: SECURED LOANS - 330</u></b>			
1	Loan from Central Government	33010		0.00
2	Loan from State Government	33020		0.00
3	Loan from Government Bodies & Association	33030		0.00
4	Loan from International Agencies	33040		0.00
5	Loan from Banks & Financial Institutions	33050		0.00
6	Other Term Loans	33060		0.00
7	Bonds & Debentures	33070		0.00
8	Other Loans	33080		0.00
	<b>TOTAL</b>			<b>0.00</b>

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.
				2018-19
	<b><u>SCHEDULE - F: UNSECURED LOANS - 331</u></b>			
1	Loans from Central Government	33110		0.00
2	Loans from State Government	33120		0.00
3	Loans from Government Bodies & Association	33130		0.00
4	Loans from International Agencies	33140		0.00
5	Loan from Banks & Other Financial Institutes	33150		0.00
6	Other Term Loans	33160		0.00
7	Bonds & Debentures	33170		0.00
	<b>TOTAL</b>			<b>0.00</b>
	<b><u>SCHEDULE -G : DEPOSITS RECEIVED - 340</u></b>			
1	From Contractors / Suppliers	34010	6	425.83
2	Deposits - Revenues	34020	7	0.00
3	From Staff	34030		0.00
4	From Others	34080	8	3371.33
	<b>TOTAL</b>			<b>3797.16</b>
	<b><u>SCHEDULE -H : DEPOSIT WORKS - 341</u></b>			
1	Civil Works	34110		0.00
2	Electrical Works	34120		0.00
3	Others	34180		0.00
	<b>TOTAL</b>			<b>0.00</b>
	<b><u>SCHEDULE -I : OTHER LIABILITIES - 350</u></b>			
1	Creditors	35010		0.00
2	Employee Liabilities	35011	9	0.00
3	Interest Accrued & Due	35012		0.00
4	Recoveries payable	35020	10	(99.44)
5	Govt. Dues Payable	35030	11	(61.66)
6	Refunds Payable	35040		0.00
7	Advance Collection of Revenues	35041		0.00
8	Others	35080		0.00
9	Sale Proceeds	35090		0.00
	<b>TOTAL</b>			<b>(161.10)</b>
	<b><u>SCHEDULE -J : PROVISIONS- 360</u></b>			
1	Provisions for Expenses	36010	12	0.00
2	Provisions for Interest	36020		0.00
3	Provisions for other Assets	36030		0.00
	<b>TOTAL</b>			<b>0.00</b>

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Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.
				2018-19
	<b><u>SCHEDULE - K : FIXED ASSETS - 410</u></b>			
	Opening Balance of Total Fixed Assets carried forw			
1	Land	41010	13	0.00
2	Building	41020	14	38.16
3	Civil Amenities & Services Centers	41021	15	92.45
4	Commercial Buildings	41022	16	3728.87
5	Workshops & work stations	41023		0.00
6	Roads & Bridges	41030	17	6.33
7	Sewerage and Drainage	41031	18	209.48
8	Waterways	41032	19	0.00
9	Public Lighting	41033	20	3.49
10	Plant & Machinery	41040	21	215.13
11	Hospital Equipment	41041		
12	Vehicles	41050	22	0.00
13	Office & Other Equipment	41060	23	0.00
14	Computers	41061	24	9.29
15	Other Equipment	41062	25	127.94
16	Furniture, Fixture, Fittings and Electrical Appliances	41070	26	0.00
17	Other Fix Assets	41080	27	11020.15
18	Assets under Disposal	41090		0.00
	<b>TOTAL</b>			<b>15451.29</b>
	<b><u>SCHEDULE- K -1 : Accumulated Depreciation- 411</u></b>			
1	Building	41120	28	0.00
2	Roads & Bridges	41130	29	0.00
3	Sewerage and Drainage	41131	30	0.00
4	Waterways	41132	31	0.00
5	Public Lighting	41133	32	0.00
6	Plant & machinery	41140	33	0.00
7	Hospital Equipment	41141		0.00
8	Vehicles	41150	34	0.00
9	Office & Other Equipment	41160	35	0.00
10	Computers	41161	36	0.00
11	Other Office Equipment :	41162	37	0.00
12	Furniture, Fixtures, Fittings and Electrical Appliances	41170	38	0.00
13	Other Fixed Assets	41180	39	0.00
	<b>TOTAL</b>			<b>0.00</b>
	<b><u>SCHEDULE - L : Capital Work-in-progress- 412</u></b>			
1	Specific Grants	41210		0.00
2	Special funds	41220		0.00
3	Specific Schemes	41230		0.00
4	Own Source - Assets	41240		0.00
	<b>TOTAL</b>			<b>0.00</b>



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Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.
				2018-19
	<b><u>SCHEDULE -M : Investment General Fund- 420</u></b>			
1	Central Government Securities	42010	40	0.00
2	State Government Securities	42020		0.00
3	Debentures and Bonds	42030		0.00
4	Preference Shares	42040		0.00
5	Equity Shares -	42050		0.00
6	Units of Mutual Funds	42060		0.00
7	Other Investments	42080		0.00
8	Accumulated Provision	42090		0.00
	<b>TOTAL</b>			0.00
	<b><u>SCHEDULE M-1: Investment Other Fund- 421</u></b>			
1	Central Government Securities	42110	41	0.00
2	State Government Securities	42120		0.00
3	Debentures and Bonds	42130		0.00
4	Preference Shares	42140		0.00
5	Equity Shares	42150		0.00
6	Units of Mutual Funds	42160		0.00
7	Other Investments	42180		22988.34
8	Accumulated Provision	42190		0.00
	<b>TOTAL</b>			22988.34
	<b><u>SCHEDULE -N : Stock - in - hand - 430</u></b>			
1	Stores	43010		0.00
2	Loose Tools	43020		0.00
3	Others	43080		0.00
	<b>TOTAL</b>			0.00
	<b><u>SCHEDULE -O : Sundry Debtors(Receivables) - 431</u></b>			
1	Receivables for Property Taxes	43110	42	0.00
2	Receivable for Other Taxes	43119		0.00
3	Receivables for Cess	43120		0.00
4	Receivable for Fees & User Charges	43130		0.00
5	Receivable from other sources	43140	43	0.00
6	Receivable from Government	43150	44	0.00
7	Receivables control accounts	43180		0.00
8	State Govt Cesses/ levies in Property Taxes - Control account	43191		0.00
9	State Govt Cesses/ levies in Water Taxes - Control account	43192		0.00
10	State Govt Cesses/ levies in Other Taxes - Control account	43199		0.00
	<b>TOTAL</b>			0.00

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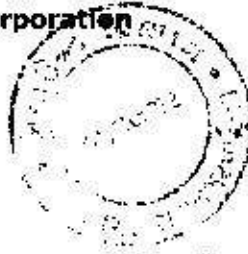


Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.
				2018-19
	<b>SCHEDULE - O-1: ACCUM. PROVISIONS AGAINST DEBTORS (Receivables) - 432</b>			
1	Provisions for outstanding Property Tax	43210	45	0.00
2	Provision for outstanding Water Tax	43211	46	0.00
3	Provision for outstanding Other Tax	43212	47	0.00
4	Provision for outstanding Cess	43220		0.00
5	Provision for outstanding Fees & User Charges	43230	48	0.00
6	Provision for outstanding other receivable	43240		0.00
7	State Govt Cesses/ levies in Property Taxes - Provision account	43291		0.00
8	State Govt Cesses/ levies in Water Taxes - Provision account	43292		0.00
9	State Govt Cesses/ levies in Other Taxes - Provision account	43299		0.00
	<b>TOTAL</b>			0.00
	<b>SCHEDULE - P : Pre-paid Expenses - 440</b>			
1	Establishment	44010		0.00
2	Administration	44020	49	0.00
3	Operations & Maintenance	44030		0.00
	<b>TOTAL</b>			0.00
	<b>SCHEDULE - Q : CASH &amp; BANK BALANCES - 450</b>			
1	Cash	45010	50	0.00
	Balance with Bank - Municipal Fund			
2	Nationalized Banks	45021	51	0.00
3	Other Scheduled Banks	45022	52	0.00
4	Scheduled Cooperative Banks	45023	53	0.00
5	Post Office	45024		0.00
	Balance with Bank - Special Funds			
6	Nationalized Banks	45041		0.00
7	Other Scheduled Banks	45042	54	0.00
8	Scheduled Co-operative Banks	45043		0.00
9	Post Office	45044		0.00
	Balance with Bank - Grant Funds			
10	Nationalized Banks	45061	55	0.00
11	Other Scheduled Banks	45062	56	6604.10
12	Scheduled Cooperative Banks	45063		0.00
13	Post Office	45064		0.00
	<b>TOTAL</b>			6604.10
	<b>SCHEDULE - R : LOANS, ADVANCES &amp; DEPOSITS- 460</b>			
1	Loans & Advances to Employees	46010	57	0.00
2	Employees Provident Fund Loans	46020		0.00
3	Loans to Others	46030		0.00
4	Advance to Suppliers and contractors	46040		0.00
5	Advance to others	46050		0.00
6	Deposits with external Agencies	46060		0.00
7	Other current assets	46080	58	0.00
	<b>TOTAL</b>			0.00

Sr. No.	Minor Head Description	Minor Code	Grouping	Amount Rs.
				2018-19
	<b>SCHEDULE - R-1 : Accumulated Provisions against Loans, Advances &amp; Deposits - 461</b>			
1	Loans to Other	46110		0.00
2	Advances	46120		0.00
3	Deposits	46130		0.00
	<b>TOTAL</b>			<b>0.00</b>
	<b>SCHEDULE -S- : Other Assets - 470</b>			
1	Deposit Works Expenditure	47010		0.00
2	Inter Unit Accounts	47020		0.00
3	Interest Control Payable	47030		0.00
	<b>TOTAL</b>			<b>0.00</b>
	<b>SCHEDULE - T : Miscellaneous Expenditure to be written off - 480</b>			
1	Loan Issue Expenses	48010		0.00
2	Discount on Issue of loans	48020		0.00
3	Others	48030		0.00
	<b>TOTAL</b>			<b>0.00</b>

*Ritem*  
**Chief Account Officer**  
**Bhavnagar Municipal Corporation**

22/05/2023



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

			(Rs. in Lacs)
Sr. No.	Detail Head Description	Account Code	Amount Rs. 2018-19
	<b>GROUPING : 1 : MUNICIPAL FUND - 31010</b>		
1	Municipal General Fund	3101001	0.00
	Add:- Addition During the year		26067.16
	Add:- Difference in Opening balances		26067.16
	Less:- Deduction during the year		
	<b>TOTAL</b>		<b>26067.16</b>
	<b>GROUPING : 2 : EXCESS OF INCOME &amp; EXPENSE - 31090</b>		
		3109001	
1	Opening balance carried forward		0.00
	Net Surplus Carried Over to Municipal Fund		(2341.81)
			(2341.81)
	Net Deficit Carried Over to Municipal Fund		0.00
	<b>CLOSING BALANCE TOTAL</b>		<b>(2341.81)</b>
	<b>GROUPING : 3 : CAPITAL CONTRIBUTION - 31210</b>		
1	Capital Contribution- 10th & 11th Finance Commission	3121051	
2	Capital Contribution- Vajpai Nagar Vikas	3121052	
3	Capital Contribution- Entertainment Tax	3121053	0.00
4	Capital Contribution- Urban Poor Scheme	3121054	0.00
5	Capital Contribution- GMFB	3121055	0.00
6	Capital Contribution- Professional Tax Grant	3121056	0.00
7	Capital Contribution- GUIDSMT	3121057	0.00
8	Capital Contribution- Nagar Nandanvan Scheme	3121058	0.00
9	Capital Contribution- Pay & Use Toilet	3121059	0.00
10	Capital Contribution- Reserve for Fixed Assets	3121060	0.00
11	Capital Contribution- Safai Tax	3121061	0.00
12	Capital Contribution- Saheri Vikas Yojana Drainage W	3121062	0.00
13	Capital Contribution- Sansad Sabhaya	3121063	0.00
14	Capital Contribution- SJMSVY -Nagar Sewa Sadan	3121064	0.00
15	Capital Contribution- Water Upgradation	3121065	0.00
16	Capital Contribution- Nirmal gujarat sauchalay grant	3121066	0.00
17	Capital Contribution- SJMSVY model town	3121067	0.00
18	Capital Contribution- BRGF Grant	3121068	0.00
19	Capital Contribution- SJMSVY water supply & Drain	3121069	0.00
20	Capital Contribution- SJMSVY Infrastructure Works	3121070	0.00
21	Capital Contribution- SJSRY Grant	3121071	0.00
22	Capital Contribution- Swarnim Gujarat	3121072	0.00
23	Capital Contribution- IHSDP Grant	3121073	0.00
24	Capital Contribution- Vivekdhin Grant	3121074	0.00
25	Capital Contribution- Kailashdham Grant	3121075	0.00
26	Capital Contribution- Marg Sudharana Grant	3121076	0.00
27	Capital Contribution- UDP-56/78	3121077	0.00
28	Capital Contribution- Janseva kendra Grant	3121078	0.00
29	Capital Contribution- 14 th nanapunch Grant	3121079	0.00



Sr. No.	Detail Head Description	Account Code	Amount Rs.
			2018-19
30	Capital Contribution- UDP -88 Grant	3121080	0.00
31	Capital Contribution- Mobile Toilet Van Grant	3121081	0.00
32	Capital Contribution- Mobile Toilet Van Grant	3121082	0.00
33	Capital Contribution- Mobile Toilet Van Grant	3121083	0.00
34	Capital Contribution- Mobile Toilet Van Grant	3121084	0.00
35	Capital Contribution- Mobile Toilet Van Grant	3121085	0.00
	<b>TOTAL</b>		<b>0.00</b>
	<b>GROUPING : 4 : Central Government - 32010</b>		
	Opening balance carried forward		
1	11th Finance Commission Grant	3201002	
2	13th Finance Commission Grant	3201004	
3	14th Finance Commission Grant	3201005	1640.92
	<b>TOTAL</b>		<b>1640.92</b>
	<b>GROUPING : 5 : STATE GOVERNMENT - 32020</b>		
	Opening balance carried forward		
1	Education Cess Grant	3202003	
2	Nagar Nandanvan Grant	3202009	
3	Vajpai Nagari Vikas Yojana Grant	3202012	
4	Grant for Urban Development - 2005	3202013	
5	SJMMSVY - Nagar Seva Sadan	3202019	7722.51
6	Grant for Entertainment Tax	3202020	45.83
7	Professional Tax Grant	3202021	215.40
8	Cable T V / Dis.Ent.Grant	3202022	
9	Flovers Bridge Grant	3202051	0.00
10	Marg Sudharana Grant	3202052	
11	Safai Tax Grant	3202053	
12	SJSRY Grant	3202054	
13	Samag Sangathak Grant	3202055	
14	SJSRY Bankable Subsidy Grant	3202056	
15	Good Governance Grant	3202057	
16	Technosathi Grant	3202058	
17	Krushi Mahotsav Grant	3202059	
18	Consolidated Interest	3202060	
19	Swarnim Gujarat Grant	3202061	
20	Kailashdham Grant	3202062	
21	UDP 56/78 Grant	3202063	
22	Run for Unity Grant	3202064	
23	Khel Mahakumbh Grant	3202065	
24	Pay and Use Sauchalaya Grant	3202066	
25	Jilla Vivekdhin Grant-Sansad Sabhya Grant	3202067	49.70
26	N.U.L.M.Grant	3202068	
27	Family Planning Activity Grant	3202069	9.00
28	Election Grant	3202070	
29	I.E.C. Activity Grant	3202071	48.55
30	Tabibi Grant (Health)	3202072	646.64
31	Birth & Death Entry Grant	3202073	
32	Health Sanitation Grant	3202074	

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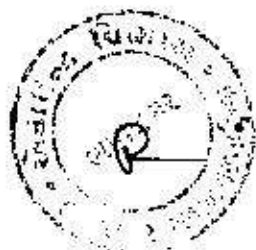
Sr. No.	Detail Head Description	Account Code	Amount Rs.
			2018-19
33	lokal Fund Cess Grant	3202075	
34	Mahatma Gandhi Swachchhata Grant	3202076	1668.00
35	Plastic Mukt Gujarat Grant	3202077	0.00
36	Udp-1 Grant	3202078	
37	Varsadi Nukashan grant	3202079	
38	Vavar Roag Grant	3202080	
39	Capacity Grant	3202081	7.62
40	Jalsanchay Grant	3202082	
41	Janjagruti Abhiyan Grant	3202083	834.06
42	Jilla Ayojan Grant	3202084	253.14
43	Solid Wast Management Grant	3202085	
44	Aavas Scheme Grant		3504.43
45	other Grant (Kansara / Gadhechi) (Ruva)		0.00
46	Amrut Scheme		177.00
47	Other Grant		35.02
48	C.R.F. GRANT		1.64
49	COVID-19 SHRAM ROJGAR GRANT		0.00
50	Muni Town Hall & Balvatika Development		822.86
	<b>TOTAL</b>		<b>16041.40</b>
	<b>GROUPING : 6 : FROM CONTRACTORS / SUPPLIERS - 34010</b>		
1	Opening balance carried forward	3401001	425.83
	Deposits - Security Deposit		
	<b>TOTAL</b>		<b>425.83</b>
	<b>GROUPING : 7 : DEPOSITS - REVENUES - 34020</b>		
1	Deposits - Community Hall / Party Plot	3402004	
	<b>TOTAL</b>		<b>0.00</b>
	<b>GROUPING : 8 : FROM OTHERS - 34080</b>		
	Opening balance carried forward		
1	Deposits - Others	3408013	3346.35
2	Aavas Contrubution		0.00
3	Jan bhagidari Contrubution		24.98
4	Sukhadi income		
	<b>TOTAL</b>		<b>3371.33</b>
	<b>GROUPING : 9 : EMPLOYEE LIABILITIES - 35011</b>		
1	Salaries Unpaid	3501101	
2	Wages Unpaid	3501102	
3	Provident Fund	3501103	
4	Welfare Fund Payable	3501106	
5	Group Fund	3501109	
	<b>TOTAL</b>		<b>0.00</b>



3

Sr. No.	Detail Head Description	Account Code	Amount Rs.
			2018-19
	<b>GROUPING : 10 : RECOVERIES PAYABLE - 35020</b>		
	Opening balance carried forward		
1	Payable - TDS on Salary	3502002	
2	Payable - Professional Tax Deduction	3502008	
3	Payable - Provident Fund Deduction	3502010	
4	Payable - LIC Premium	3502011	
5	Payable - Credit Society Deduction	3502012	
6	Payable - C.T.D. Deduction	3502014	
7	Payable - Group Fund Deduction	3502017	
8	Worker Welfare Cess Payable	3502018	(135.86)
9	Payable - G S T	3502053	36.42
	<b>TOTAL</b>		<b>(99.44)</b>
	<b>GROUPING : 11 : GOVERNMENT DUES PAYABLE - 35030</b>		
	Opening balance carried forward		
1	Govt Dues - Education Cess	3503001	(61.66)
2	Govt Dues - Marriage Registration Fees	3503002	
3	Govt Dues - Birth & Death Reg. Fees	3503003	
	<b>TOTAL</b>		<b>(61.66)</b>
	<b>GROUPING : 12 : PROVISIONS - 36010</b>		
1	Provision -Electricity Expesne	3601001	
2	Provision -Telephone Expesne	3601003	
	<b>TOTAL</b>		<b>0.00</b>
	<b>GROUPING : 13 : LAND - 41010</b>		
1	Land- Open Plots	4101001	
2	Land- Garden	4101005	
	<b>TOTAL</b>		<b>0.00</b>
	<b>GROUPING : 14 : BUILDING - 41020</b>		
	Opening balance carried forward		
1	Buildings - Office Buildings	4102001	38.16
	<b>TOTAL</b>		<b>38.16</b>
	<b>GROUPING : 15 : CIVIL AMENITIES SERVICE CENTERS - 41021</b>		
	Opening balance carried forward		
1	Community Hall / Town Hall	4102101	
2	Building- Pay & Use Toilet Blocks	4102104	
3	Building - Crematorium	4102106	

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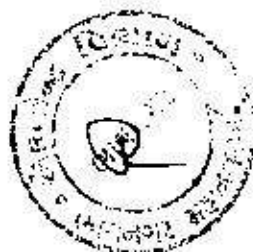
Sr. No.	Detail Head Description	Account Code	Amount Rs.
			2018-19
4	Building - Civic /Health Centers	4102109	92.45
5	Building - Anganwadi	4102151	
	<b>TOTAL</b>		<b>92.45</b>
	<b>GROUPING : 16 : COMMERCIAL BUILDING - 41022</b>		
	Opening balance carried forward		8.40
1	Buildings - Shopping Center / Shops / Estate	4102202	3711.45
2	Buildings - Aavas Scheme - T.P. Dept		9.02
3	Slum Development work		
	<b>TOTAL</b>		<b>3728.87</b>
	<b>GROUPING : 17 : ROADS &amp; BRIDGE - 41030</b>		
	Opening balance carried forward		6.33
1	Roads - Other Roads	4103003	
2	Roads - Bridges	4103004	
3	Roads - Flyovers	4103005	
4	Roads - City Engg.office		
	<b>TOTAL</b>		<b>6.33</b>
	<b>GROUPING : 18 : SEWERAGE AND DRAINAGE - 41031</b>		
	Opening balance carried forward		209.48
1	Drainage - Underground Drainage System	4103101	
	<b>TOTAL</b>		<b>209.48</b>
	<b>GROUPING : 19 : WATERWAYS - 41032</b>		
1	Waterways - Borewells	4103201	
2	Waterways - Openwells	4103202	
3	Waterways - Reservoirs	4103203	
4	Waterways - Pipe Lines	4103204	
	<b>TOTAL</b>		<b>0.00</b>
	<b>GROUPING : 20 : PUBLIC LIGHTINGS - 41033</b>		
	Opening balance carried forward		3.49
1	Public Lighting - Other	4103304	
	<b>TOTAL</b>		<b>3.49</b>
	<b>GROUPING : 21 : PLANT &amp; MACHINERY - 41040</b>		
	Opening balance carried forward		40.24
1	Plant & Machinery - Water Works	4104001	



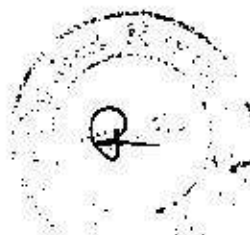
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Sr. No.	Detail Head Description	Account Code	Amount Rs.
			2018-19
2	Plant & Machinery - Solid Waste Disposal	4104002	132.38
3	Plant & Machinery - Road Rollers	4104003	
4	Plant & Machinery - Fire Fighters	4104004	32.37
5	Plant & Machinery - Loaders	4104006	
6	Plant & Machinery - Others	4104012	
7	Plant & Machinery - Road Sweeper Machine	4104051	
8	Plant & Machinery - Garden		10.14
	<b>TOTAL</b>		<b>215.13</b>
	<b><u>GROUPING : 22 : VEHICLES - 41050</u></b>		
1	Vehicles - Ambulances	4105001	
2	Vehicles - Buses	4105002	
3	Vehicles - Cars	4105003	
4	Vehicles - Jeeps	4105004	
5	Vehicles - Trucks	4105005	
6	Vehicles - Water Tankers	4105006	
7	Vehicles - Tractor / Toillies	4105007	
8	Vehicles - Mobile Toilet Van	4105008	
9	Vehicles - Motor Bike	4105010	
10	Vehicles - Pedal Rickshaw	4105012	
11	Vehicles - Tata Sumo	4105051	
12	Vehicles - Luna 100cc	4105052	
13	Vehicles - Motor Cycle	4105053	
14	Vehicles - Others	4105054	
15	Vehicles - Street Light Vehicles	4105055	
16	Vehicles - Sweeper Machine	4105056	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING : 23 : OFFICE &amp; OTHER EQUIPMENT - 41060</u></b>		
1	Refrigerators, Freeze & Water Coolers	4106001	
2	Air Conditioners & Air Coolers	4106002	
3	Fax	4106003	
4	Xerox Machine	4106004	
5	Typewriter	4106005	
6	Telephone & Communication equipments	4106006	
7	Sewing Machine	4106008	
8	Generator and Invertor	4106010	
9	Cyclostying Machine	4106051	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING : 24 : COMPUTERS - 41061</u></b>		
	Opening balance carried forward		
1	Computers - Computers	4106101	9.29

5



Sr. No.	Detail Head Description	Account Code	Amount Rs.
			2018-19
2	Computers - Printers	4106102	
	TOTAL		9.29
	<u>GROUPING : 25 : OTHER EQUIPMENT - 41062</u>		
	Opening balance carried forward		
1	Equipment Other	4106209	127.94
	TOTAL		127.94
	<u>GROUPING : 26 : FURNITURE &amp; FITTINGS - 41070</u>		
1	Furniture - Cupboards	4107002	
2	Furniture - Tables	4107003	
3	Furniture - Chairs	4107004	
4	Furniture - Fixtures	4107005	
5	Furniture - Fans	4107009	
6	Furniture - Electrical Fittings	4107010	
7	Furniture - Others	4107051	
	TOTAL		0.00
	<u>GROUPING : 27 : OTHER FIXED ASSETS - 41080</u>		
	Opening balance carried forward		
1	Other Fixed Assets-Animals	4108001	
2	Other Fixed Assets-City Engineer Grant Works	4108004	11020.15
	TOTAL		11020.15
	<u>GROUPING : 28 : BUILDINGS - 41120</u>		
1	Dep. Fund- Office Buildings & Quarters	4112001	
2	Dep. Fund- Civic Amenities & Service Centers	4112002	
3	Dep. Fund- Commercial Buildings	4112003	
	TOTAL		0.00
	<u>GROUPING : 29 : ROADS &amp; BRIDGE - 41130</u>		
1	Dep. Fund - Roads & Bridges	4113001	
	<u>GROUPING : 30 : SEWERAGE AND DRAINAGE - 41131</u>		
1	Dep. Fund - Sewerage And Drainage	4113101	
	TOTAL		0.00



Sr. No.	Detail Head Description	Account Code	Amount Rs.
			2018-19
	<b><u>GROUPING : 31 : WATERWAYS - 41132</u></b>		
1	Dep. Fund. Water Ways	4113201	
	TOTAL		0.00
	<b><u>GROUPING : 32 : PUBLIC LIGHTING - 41133</u></b>		
1	Dep. Fund. Public Lighting	4113301	
	TOTAL		0.00
	<b><u>GROUPING : 33 : PLANT &amp; MACHINERY - 41140</u></b>		
1	Dep. Fund- Plant & Machineries	4114001	
	TOTAL		0.00
	<b><u>GROUPING : 34 : VEHICLES - 41150</u></b>		
1	Dep. Fund- Vehicles	4115001	
	TOTAL		0.00
	<b><u>GROUPING : 35 : OFFICE &amp; OTHER EQUIP. - 41160</u></b>		
1	Dep. Fund- Office and Other Equipments	4116001	
	TOTAL		0.00
	<b><u>GROUPING : 36 : COMPUTERS - 41161</u></b>		
1	Dep. Fund -Computer & Printer	4116101	
	TOTAL		0.00
	<b><u>GROUPING : 37 : OTHER OFFICE EQUIPMENT - 41162</u></b>		
1	Dep. Fund - Other Office Equipment	4116201	
	TOTAL		0.00
	<b><u>GROUPING : 38 : FURNITURE &amp; FIXTURES - 41170</u></b>		
1	Dep. Fund- Furniture & Fixtures	4117001	
	TOTAL		0.00
	<b><u>GROUPING : 39 : OTHER FIXED ASSETS - 41180</u></b>		
1	Dep. Fund- Other Fixed Assets	4118001	
	TOTAL		0.00
	<b><u>GROUPING : 40 : Equity Shares - 42050</u></b>		
1	Himmatnagar Bank Shares	4205051	
	TOTAL		0.00

5



Sr. No.	Detail Head Description	Account Code	Amount Rs.
			2018-19
	<b>GROUPING : 41 ; OTHER INVESTMENT -42180</b>		
	Opening balance carried forward		
3	FDR	4218053	22988.34
	<b>TOTAL</b>		<b>22988.34</b>
	<b>GROUPING : 42 ; RECEIVABLES FOR PROPERTY TAXES -43110</b>		
1	Receivable-Property Tax Current	4311001	
2	Receivable-Property Tax Arrears	4311002	
3	Receivable-Water Tax Current	4311003	
4	Receivable-Water Tax Arrears	4311004	
5	Receivable-Sewerage & Drainage Tax Current - User charge	4311005	
6	Receivable-Sewerage & Drainage Tax Arrears - User Charge	4311006	
7	Receivable-Cleaning Tax Current - Conservancy tax	4311011	
8	Receivable-Cleaning Tax Arrears - Conservancy tax	4311012	
9	Receivable-Electricity Tax Current	4311015	
10	Receivable-Electricity Tax Arrears	4311016	
11	Receivable-Special Water Tax Current	4311051	
12	Receivable-Special Water Tax Arrears	4311052	
13	Receivable-Special Cleaning Tax Current	4311053	
14	Receivable-Special Cleaning Tax Arrears	4311054	
	<b>TOTAL</b>		<b>0.00</b>



5

Sr. No.	Detail Head Description	Account Code	Amount Rs. 2018-19
	<b><u>GROUPING : 43 : RECEIVABLE FROM OTHER SOURCE - 43140</u></b>		
1	Receivable - Shop & Complexes Rent Arrears	4314001	
2	Receivable - Shop & Complexes Rent Current	4314051	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING : 44 : RECEIVABLE FROM GOVERNMENT - 43150</u></b>		
	Opening balance carried forward		
1	Repayment of Loan	4315001	0.00
2	Receivable - C G S T		0.00
3	Receivable - S G S T		
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING : 45 : PROVISION FOR OUTSTANDING PROPERTY TAXES - 43210</u></b>		
1	Provision for O/s Propetry Tax	4321001	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING : 46 : PROVISION FOR OUTSTANDING WATER TAXES - 43211</u></b>		
1	Provision for General Water Tax	4321101	
2	Provision for Special Water Tax	4321102	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING : 47 : PROVISION FOR OUTSTANDING OTHER TAXES - 43212</u></b>		
1	Provision for Drainage Tax	4321251	
2	Provision for Special Cleaning Tax	4321252	
3	Provision for Cleaning Tax General	4321253	
4	Provision for Electiricty Tax	4321254	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING : 48 : PROVISION FOR OUTSTANDING FEES &amp; USER CHARGES - 43230</u></b>		
1	Provision for Outstanding Shop Rent	4323051	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING : 49 : ADMINISTRATION - 44020</u></b>		
1	Prepaid Insurance Preimum	4402001	
	<b>TOTAL</b>		<b>0.00</b>
	<b><u>GROUPING : 50 : CASH - 45010</u></b>		
1	Cash Balance - General Fund	4501001	
	<b>TOTAL</b>		<b>0.00</b>

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Sr. No.	Detail Head Description	Account Code	Amount Rs.
			2018-19
	<b>Grouping : 51 : NATIONALIZED BANK - 45021</b>		
1	Dena Bank S/A Octroi (6989)	4502151	
	Dena Bank S/B		
2	Punjab National Bank C/A (7179)	4502152	
			0.00
	<b>Grouping : 52 : OTHER SCHEDULED BANK - 45022</b>		
1	Bank of India Prof. S/A (00762)	4502251	
2	HDFC Bank S/A (0053)	4502252	
			0.00
	<b>Grouping : 53 : SCHEDULED CO-OPERATIVE BANK - 45023</b>		
1	Himmatnagar Nag. Bank C/A 372	4502351	
			0.00
	<b>Grouping : 54 : OTHER SCHEDULED BANK - 45042</b>		
1	Oriental Bank of Commerce Saheri S/A (3764)	4504251	
			0.00
	<b>Grouping : 55 : NATIONALIZED BANK - 45061</b>		
1	Dena Bank Swamin S/A (15583)	4506151	
2	Dena Bank SJSRY S/A (3889)	4506152	
3	Dena Bank VNVY S/A (16584)	4506153	
4	Punjab National Bank IHSD (15505)	4506154	
5	State Bank of India Nandanvan (39338)	4506155	
			0.00
	<b>Grouping : 56 : OTHER SCHEDULED BANKS - 45062</b>		
1	AxiS Bank S/A 13th Nanapanch (68774)	4506251	
2	SBI	4506254	154.62
3	Union Bank of India S/A Auto FDR IHSDP	4506255	4619.92
4	AU SMALL BANK - 1981215622545570		
5	YES	4506256	0.08
6	ICICI BANK R R	4506257	1327.57
7	AxiS Bank (N.U.L.M)	4506258	2.04
8	HDFC Bank	4506259	36.79
9	Kotak Mahindra Bank	4506260	427.00
10	Indian bank	4506261	0.54
11	A U Bank	4506262	
12	Dena Bank	4506262	12.28
13	Bank of India		5.68
13	Bhavnagar Dist Co Op Bank-Gram Panchayat A/cs		17.08
14	Other	4506264	0.50
			6604.10



Sr. No.	Detail Head Description	Account Code	Amount Rs.
			2018-19
	<b>GROUPING : 57 : LOANS &amp; ADVANCES TO EMPLOYEES</b>		
	<b>-46010</b>		
1	Employees' Food Grain Advance	4601003	
2	Employees' Festival Advance	4601004	
3	Employees' Temporary Advance	4601006	
	<b>TOTAL</b>		<b>0.00</b>
	<b>GROUPING : 58 : Other Current Assets -46080</b>		
1	Receivable-Interest Accured On FDR PNB	4608051	
2	Receivable-Interest Accured On FDR BOI	4608052	
3	Receivable-Interest Accured On FDR UBI	4608053	
4	Receivable-Interest Accured On FDR Axix	4608054	
5	Receivable-Interest Accured On FDR BOM	4608055	
6	Receivable-Interest Accured On FDR DENA BANK	4608056	
7	Receivable-Interest Accured On FDR HDFC	4608057	
8	Receivable-Interest Accured On FDR INDIAN BANK	4608058	
9	Receivable-Interest Accured On FDR VIJYA BANK	4608059	
10	Receivable-Interest Accured On FDR CORPO.BANK	4608060	
11	Receivable-Interest Accured On FDR OBC	4608062	
13	Receivable-Interest Accured On FDR ICICI	4208064	
14	Receivable-Interest Accured On FDR UKO BANK	4208065	
16	Receivable-Interest Accured On FDR IDBI	4208067	
17	Receivable-Interest Accured On FDR UNITED BANK	4208068	
18	Receivable-Interest Accured On FDR Alhabad BANK	4608069	
	<b>TOTAL</b>		<b>0.00</b>

*Petun*  
**Chief Account Officer**  
**Bhavnagar Municipal Corporation**

22/05/2023



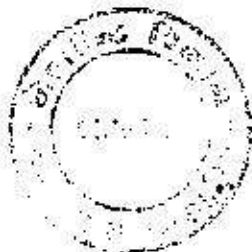
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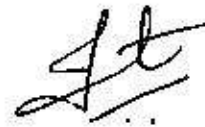
**BHAVNAGAR MUNICIPAL CORPORATION**  
**Cash Flow Statement**  
**Cash Book register For The Year Ended On 31-03-2019**  
**Year 2018-19**

Opening Bal		20484.78		(Rs.in Lacs)	
Inflow		Outflow			
110 ( Tax Revenue (110))	8662.69	210 (Establishment	12899.86		
120 ( Assigned Revenues & Compensation)	3828.84	220 (Administrative Expenses)	9050.10		
130 ( Rental Income from Municipal Properties)	225.58	230 (Operation & maintenance)	5908.55		
140 ( Fees & User Charges )	1070.92	240 (Interest and Finance Charges)	0.00		
150 (Sale & hire Charges )	88.97	260 (Revenue Grants)	0.18		
160 (Revenue Grants, Contribution and Subsidies)	7226.94				
170 (Interest Earned )	2191.65	410 (Fixed Assets)	13451.27		
180 (Other Income)	2221.11	421 (Investments)	22988.34		
		350 (Other Liabilities)	161.10		
320 (Grant, Contribution for Specific purposes)	17682.32				
340 (Deposit Received)	3797.16				
Diff corpus since inception	23023.58				
<b>Total</b>	<b>70019.94</b>	<b>Total</b>	<b>66459.42</b>		
		Closing Bal	24045.30		

  
**Chief Account Officer**  
**havnagar Municipal Corporation**

22/05/2023





**BHAVNAGAR MUNICIPAL CORPORATION**  
**Receipt & Payment Account**  
**For The Year Ended On 31-03-2019**  
**Year 2018-19**

		(Rs. in Lacs)	
Opening Bal	20,484.78		
Inflow		Outflow	
110 ( Tax Revenue (110))	8,662.69	210 (Establishment Expenses)	12,899.86
120 ( Assigned Revenues & Compensation)	3,828.84	220 (Administrative Expenses)	9,050.10
130 ( Rental Income from Municipal Properties)	225.58	230 (Operation & maintenance)	5,908.55
140 ( (Fees & User Charges )	1,070.92	240 (Interest and Finance Charges)	-
150 (Sale & hire Charges )	88.97	260 (Revenue Grants)	0.18
160 (Revenue Grants, Contribution and Subsidies)	7,226.94		
171 (Interest Earned )	2,191.83	410 (Fixed Assets)	15,451.29
180 (Other Income)	2,221.11	421 (Investments)	22,988.34
		350 (Other Liabilities)	161.10
320 (Grant, Contribution for special purposes)	17,682.32		
340 (Deposit Received)	3,797.16		
Diff corpus since inception	23,023.58		
<b>Total</b>	<b>70,019.94</b>	<b>Total</b>	<b>66,459.42</b>
		Closing Bal	24,045.30

- *P. J. J.*  
 Chief Account Officer  
 Bhavnagar Municipal Corporation

22/05/2023



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## Notes to Accounts

### 1 Preparation of Annual Accounts

Approved procedure based Annual Accounts are prepared from the Budget & Actual performance approved by the appropriate authorities based on Cash basis of accounting.

### 2 Bank balances

For preparation of annual accounts, we have compiled all bank account closing balances as per Bank statements (LF sheet for bank balances) & included the same in BxS for the first time unlike approved annual document, budget, and available records.

### 3 Total Income & Total Exp as per Budget

The items of approved budget document is incorporated in Income & Exp Acc as well as BxS for preparation of annual accounts.

### 5 Fixed Assets

The capital expenses for fixed assets are recognised as per the approved budget documents based on cash basis of accounting as per the available records.

### 6 Difference in Opening balances

Since 1982, the cash basis of accounting was followed and opening balances were not carried forward till now. The amount of accumulated difference in opening balances for preparation of annual accounts based on approved annual document, budget, is Rs.2606716000 for FY 18-19, being first year, which is adjusted in General Fund being the ultimate corpus of Bhavnagar Municipal Corporation. This difference is there due to several aspects like unidentified received amounts, bank balances, cheque returns, etc during the transition phase.

### 7 Cash Flow Statements

Cash Flow statements are prepared from the information available.



(3)

**ANNEXURE TO THE AUDITORS REPORT READ WITH AND FORMING PART OF THE REPORT.**

**1) BOOKS OF ACCOUNTS:**

Books of accounts of the Bhavnagar Municipal Corporation were examined and figures arrived for balance sheet of financial Year 2018-19 based on the final figures approved under the budget of the concerned year. Opening balance have been taken from previous year balance sheet.

**2) SIGNIFICANT ACCOUNTING POLICIES AND REVENUE RECOGNITION:**

Books of accounts have been prepared on going concern concept where revenue and balance sheet has been recognized on cash basis. However opening balance differences in Municipal general fund heading (Schedule A) has been recognized on accrual basis. Prescribed accounting standards have not been followed by the entity.

**3) FIXED ASSETS:**

Expenses incurred during the year has been directly capitalized to fixed assets as the entity is following cash system of accounting. Therefore, depreciation will not be charged for F.Y. 2018-19.

- Figures have been taken in accounts as per details provided by accounts department which are basically the approved figures under the budget by the respective committee of the corporation authorized to take decision in this regard.
- Physical verification of assets has not been carried out by management to arrive at its valuation.
- Subsidiary records to verify the area and location details of public lighting and roads and bridges were not provided to us by engineering department.



4) INVESTMENTS:

FDR is shown in balance sheet as per bank statement (LF sheet for bank balances).

5) CASH AND BANK BALANCES:

Closing balance of bank has been directly incorporated from bank statement.

6) LIABILITIES:

a) MUNICIPAL(GENERAL) FUND:

Excess of income over expenditure has been transferred to municipal(general) fund.

b) GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES:

- Grant register has not been provided to us for verification.
- Grant expenses have not been allocated to specific grants.

c) OTHER LIABILITIES:

Liabilities include liabilities towards creditors, employees, and government which has been taken as per approved budget. Subsidiary records of the same has not been provided to us.

For,

J Y Vora and Associates,

Chartered Accountant

FRN: 145333W



CA Jeet Vora

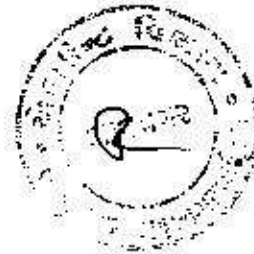
Proprietor

Mem. No. 179494

Date: 22-05-2023

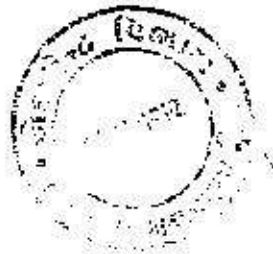
Place: Bhavnagar

UDIN: 2317949486100AS9384



**Major Observations reported on audit of accounts for the FY 2018-19**

- Revenue grants and Property tax income is the major source of income for municipal corporation.
- Advances and prepaid expenses are netted off in other liabilities.
- The financials are prepared on cash basis, and there is no mechanism of reversal entries for any cheque return or any other way of cancelled income for the time being in force. Even there are unaccounted receipts which are directly credited to the bank account, for which no voucher has been prepared nor could be presented for audit, as there was non-availability of such orders at the time of issuance of any such grants by the government, as explained by the Accounts Department. Therefore, opening balance difference of Rs.26067.16(lacs) for F.Y. 18-19 is adjusted in general funding being the ultimate corpus of Bhavnagar Municipal Corporation.
- Proper party wise details of deposit received from contractors and others are not available.
- Fixed assets register has not been maintained.



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