

STATUTORY AUDIT REPORT

OF

**BHAVNAGAR MUNICIPAL
CORPORATION**

FOR

FINANCIAL YEAR 2022-23

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 31st March 2023, 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.

Management is also responsible for overseeing the entity's financial reporting process.



Responsibilities of the Auditor

Our responsibility is to express an opinion on these financial statements based on our audit. We have 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.



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 31st March, 2023,
- 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: 31-01-2024

Place: Bhavnagar

UDIN: 24179494BKBOLD7101

Major Observations reported on audit of accounts for the FY 2022-23

- Revenue grants and Property tax income is the major source of income for municipal corporation.
- Advances and prepaid expenses, GST paid and received and worker welfare cess are netted off in other liabilities.
- Government dues payable and receivable are netted off in balance sheet and thus there is a negative balance of the same.
- 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.15644.67(lacs) for F.Y. 22-23 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.
- Refund Amount as reported in bill desk and ICICI receipt not considered in property tax calculation, thus resulting into overstatement of property tax collection income.
- As confirmed by the management there is a requirement to bifurcate the deposits received from contractors into different heads for internal reporting purpose and thus Tree plantation receipt is considered as deposit income.
- Difference of RS. 1186.86 lacs in Grouping no.28: Salaries, wages and bonus expense appearing in Income and expenditure account is due to classification difference between budget and Esta salary patrak.
- Grants received during the year is confirmed with cheque list for respective months provided by management



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 2022-23 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. 2022-23.

- 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: 31-01-2024

Place: Bhavnagar

UDIN: 24179494BKBOLD7101



BHAVNAGAR MUNICIPAL CORPORATION
BALANCE SHEET
AS AT MARCH 31, 2023

(Rs. in Lacs)

Sr. No.	Major Head Description	Major Code	Sch.	Provisional
				2022-23
I	LIABILITIES			
1	Reserve & Surplus :			
(I)	Municipal (General) Fund	310	A	12,304.32
(II)	Earmarked Funds	311	B	-
(III)	Reserves	312	C	-
	Total of Reseve and Surplus			12,304.32
2	Grant, Contributions for Specific Purposes			
(II)	Grant, Contribution for Specific purposes	320	D	38,656.09
	Total of Grant, Capital Contribution			38,656.09
3	Loans (Liabilities) :			
(i)	Secured Loans	330	E	-
(ii)	Unsecured loans	331	F	-
	Total of Loans (Liabilities)			-
4	Current Liabilities & Provision :			
(i)	Deposit Received	340	G	1,625.67
(ii)	Deposits Works	341	H	-
(iii)	Other Liabilities	350	I	49.57
(iv)	Provisions	360	J	-
	Total of Current Liabilities & Provision			1,675.24
	TOTAL LIABILITIES (Total of 1 to 4)			52,635.65



Sr. No.	Major Head Description	Major Code	Sch.	Provisional
				2022-23
II	ASSETS			
1	Fixed Assets :			
(i)	Fixed Assets	410	K	30,224.12
(ii)	Less : Accumulated Depreciation	411	K-1	-
(iii)	Capital work-in-progress	412	L	-
	Total Of Fixed Assets			30,224.12
2	Investment :			
(i)	Investments in General Fund	420	M	-
(ii)	Investments in Other Fund	421	M-1	9,826.78
	Total Of Investments			9,826.78
3	Current Assets, Loan & Advances :			
(i)	Stock - in - Hand	430	N	-
(ii)	Sundry Debtors(Receivables)	431	O	-
(iii)	<i>Less:Accumulated provisions against Debtors</i>	432	O-1	-
(iv)	Pre-paid Expenses	440	P	-
(v)	Cash & Bank Balances	450	Q	12,584.74
(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	-
	Total of Current Assets, Loan & Advances			12,584.74
	TOTAL ASSETS (Total of 1 to 3)			52,635.65
	Notes to the Accounts and accounting Policies		U	0.00

Petersh
Chief Account Officer
Bhavnagar Municipal Corporation

31 JAN 2024



BHAVNAGAR MUNICIPAL CORPORATION

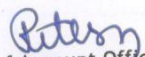
INCOME & EXPENDITURE ACCOUNT

For the year ended March 31, 2023

(Rs.in Lacs)

Sr . No.	Major Head Description	Major Code	Schedule	Provisional
				2022-23
I	INCOME			
		110	A	13,466.93
1	Tax Revenue	120	B	4,096.87
2	Assigned Revenues & Compensations	130	C	695.72
3	Rental Income from Municipal Properties	140	D	2,381.04
4	Fees & User Charges	150	E	98.08
5	Sale & Hire Charges	160	F	9,138.96
6	Revenue Grants and Contributions & Subsidies	170	G	-
7	Income from Investment	171	H	1,999.13
8	Interest Earned	180	I	4,215.56
9	Other Income			36,092.29
II	EXPENDITURE			
		210	J	16,705.33
1	Establishment Expenses	220	K	13,772.73
2	Administrative Expenses	230	L	6,708.20
3	Operating & Maintenance	240	M	-
4	Interest & Finance Charges	250	N	-
5	Programme Expenses	260	O	16.99
6	Revenue Grants, Contribution, & Subsidies to Other	270	P	-
7	Provision & Write Off	271	Q	-
8	Miscellaneous Expenses Losses & Refunds	272	R	-
9	Depreciation			37,203.25
				(1,110.96)
	Gross deficit of Income Over Expenses	290	S(a)	-
	Less :-Transfer to Reserve Funds/Prior Period Exps.			-
	Add : Prior Period Items	280	S(b)	-
				(1,110.96)
	Net Surplus Carried Over to Municipal Fund		U	
	Notes to the Accounts			

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

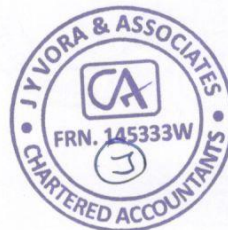

 Chief Account Officer
 Bhavnagar Municipal Corporation

31 JAN 2024



SCHEDULE FORMING PART OF AND ANNEXED TO BALANCE SHEET
AS AT MARCH 31, 2023

				(Rs.in Lacs)
Sr. No.	Minor Head Description	Minor Code	Grouping	Provisional
				2022-23
	<u>SCHEDULE - A : MUNICIPAL FUNDS - 310</u>			
1	Municipal Fund	31010	1	20044.94
2	Excess of Income & Expenditure Account	31090	2	(7740.62)
	TOTAL			12304.32
	<u>SCHEDULE- B : EARMARKED FUNDS - 311</u>			
1	Special Fund	31110		0.00
2	Sinking Funds	31150		0.00
3	Trust or Agency funds	31170		0.00
	TOTAL			0.00
	<u>SCHEDULE- C: RESERVES- 312</u>			
1	Capital Contributions	31210	3	0.00
2	Capital Reserve	31211		0.00
3	Borrowing Redumtion Reserve	31220		0.00
4	Special Funds (Utilised)	31230		0.00
5	Starutary Reserve	31240		0.00
6	General Reserve	31250		0.00
7	Revaluation Reserve	31260		0.00
	TOTAL			0.00
	<u>SCHEDULE - D : GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSE - 320</u>			
1	Central Government	32010	4	4431.41
2	State Government	32020	5	34224.68
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
	TOTAL			38656.09
	<u>SCHEDULE - E: SECURED LOANS - 330</u>			
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
	TOTAL			0.00



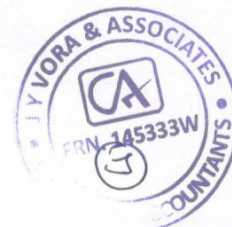
Sr. No.	Minor Head Description	Minor Code	Grouping	Provisional
				2022-23
	<u>SCHEDULE - F: UNSECURED LOANS - 331</u>			
1	Loans from Central Government	33110		0.00
2	Loans from State Government	33120		0.00
3	Loans from Government Bodies & Association	33130		0.00
4	Loans from International Agencies	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
	TOTAL			0.00
	<u>SCHEDULE -G : DEPOSITS RECEIVED - 340</u>			
1	From Contractors / Suppliers	34010	6	(712.62)
2	Deposits - Revenues	34020	7	0.00
3	From Staff	34030		0.00
4	From Others	34080	8	2338.29
	TOTAL			1625.67
	<u>SCHEDULE -H : DEPOSIT WORKS - 341</u>			
1	Civil Works	34110		0.00
2	Electrical Works	34120		0.00
3	Others	34180		0.00
	TOTAL			0.00
	<u>SCHEDULE -I : OTHER LIABILITIES - 350</u>			
1	Creditors	35010		0.00
2	Employee Liabilities	35011	9	0.00
3	Interest Accrued & Due	35012		0.00
4	Recoveries payable	35020	10	79.35
5	Govt. Dues Payable	35030	11	(29.78)
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
	TOTAL			49.57
	<u>SCHEDULE -J : PROVISIONS- 360</u>			
1	Provisions for Expenses	36010	12	0.00
2	Provisions for Interest	36020		0.00
3	Provisions for other Assets	36030		0.00
	TOTAL			0.00



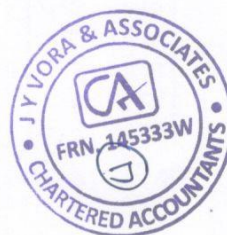
Sr. No.	Minor Head Description	Minor Code	Grouping	Provisional
	SCHEDULE - K : FIXED ASSETS - 410			2022-23
	Opening Balance of Total Fixed Assets carried forw			
1	Land	41010	13	0.00
2	Building	41020	14	43.08
3	Civil Amenities & Services Centers	41021	15	61.37
4	Commercial Buildings	41022	16	6346.49
5	Workshops & work stations	41023		0.00
6	Roads & Bridges	41030	17	0.24
7	Sewerage and Drainage	41031	18	55.30
8	Waterways	41032	19	0.00
9	Public Lighting	41033	20	0.18
10	Plant & Machinery	41040	21	561.27
11	Hospital Equipment	41041		
12	Vehicles	41050	22	0.00
13	Office & Other Equipment	41060	23	0.00
14	Computers	41061	24	9.65
15	Other Equipment	41062	25	48.64
16	Furniture, Fixture, Fittings and Electrical Appliances	41070	26	0.00
17	Other Fix Assets	41080	27	23097.90
18	Assets under Disposal	41090		0.00
	TOTAL			30224.12
	SCHEDULE- K -1 : Accumulated Depreciation- 411			
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
	TOTAL			0.00
	SCHEDULE - L : Capital Work-in-progress- 412			
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
	TOTAL			0.00



Sr. No.	Minor Head Description	Minor Code	Grouping	Provisional
				2022-23
	<u>SCHEDULE -M : Investment General Fund- 420</u>			
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
	TOTAL			0.00
	<u>SCHEDULE -M-1: Investment Other Fund- 421</u>			
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		9826.78
8	Accumulated Provision	42190		0.00
	TOTAL			9826.78
	<u>SCHEDULE -N : Stock - in - hand - 430</u>			
1	Stores	43010		0.00
2	Loose Tools	43020		0.00
3	Others	43080		0.00
	TOTAL			0.00
	<u>SCHEDULE -O : Sundry Debtors(Receivables) - 431</u>			
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
	TOTAL			0.00



Sr. No.	Minor Head Description	Minor Code	Grouping	Provisional
				2022-23
	SCHEDULE -O-1: ACCUM. PROVISIONS AGAINST DEBTORS (Receivables) - 432			
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
	State Govt Cesses/ levies in Property Taxes -			
7	Provision account	43291		0.00
	State Govt Cesses/ levies in Water Taxes - Provision			
8	account	43292		0.00
	State Govt Cesses/ levies in Other Taxes - Provision			
9	account	43299		0.00
	TOTAL			0.00
	SCHEDULE - P : Pre-paid Expenses - 440			
1	Establishment	44010		0.00
2	Administration	44020	49	0.00
3	Operations & Maintenance	44030		0.00
	TOTAL			0.00
	SCHEDULE - Q : CASH & BANK BALANCES - 450			
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	12584.74
12	Scheduled Cooperative Banks	45063		0.00
	Post Office	45064		0.00
	TOTAL			12584.74
	SCHEDULE - R : LOANS, ADVANCES & DEPOSITS- 460			
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
	TOTAL			0.00



Sr. No.	Minor Head Description	Minor Code	Grouping	Provisional
				2022-23
	SCHEDULE - R-1 : Accumulated Provisions against Loans, Advances & Deposits - 461			
1	Loans to Other	46110		0.00
2	Advances	46120		0.00
3	Deposits	46130		0.00
	TOTAL			0.00
	SCHEDULE -S- : Other Assets - 470			
1	Deposit Works Expenditure	47010		0.00
2	Inter Unit Accounts	47020		0.00
3	Interest Control Payable	47030		0.00
	TOTAL			0.00
	SCHEDULE - T : Miscellaneous Expenditure to be written off - 480			
1	Loan Issue Expenses	48010		0.00
2	Discount on Issue of loans	48020		0.00
3	Others	48030		0.00
	TOTAL			0.00

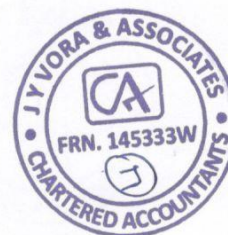
Ritesh
Chief Account Officer
Bhavnagar Municipal Corporation

31 JAN 2024



**GROUPING - FORMING PART OF SCHEDULES ANNEXED TO
BALANCE SHEET AS ON 31 MARCH, 2023**

Sr. No.	Detail Head Description	Account Code	(Rs.in Lacs)	
			Provisional	2022-23
	GROUPING : 1 : MUNICIPAL FUND - 31010			
1	Municipal General Fund	3101001	35689.61	
	Add:- Addition During the year		0.00	
	Add:- Difference in Opening balances		(15644.67)	
			20044.94	
	Less:- Deduction during the year			
	TOTAL		20044.94	
	GROUPING : 2 : EXCESS OF INCOME & EXPENSE - 31090			
1	Opening balance carried forward	3109001	(6629.66)	
	Net Surplus Carried Over to Municipal Fund		(1110.96)	
			(7740.62)	
	Net Deficit Carried Over to Municipal Fund		0.00	
	TOTAL		(7740.62)	
	GROUPING : 3 : CAPITAL CONTRIBUTION - 31210			
1	Capital Contribution- 10th & 11th Finance Commission	3121051		0.00
2	Capital Contribution- Vajpai Nagar Vikas	3121052		0.00
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 Schme	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 WIP	3121062		0.00
13	Capital Contribution- Sansad Sabhaya	3121063		0.00
14	Capital Contribution- SJMMSVY -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- SJMMSVY model town	3121067		0.00
18	Capital Contribution- BRGF Grant	3121068		0.00
19	Capital Contribution- SJMMSVY water supply & Drainage	3121069		0.00
20	Capital Contribution- SJMMSVY 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	Provisional
			2022-23
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
	TOTAL		0.00
GROUPING : 4 : Central Government - 32010			
	Opening balance carried forward		
1	11th Finance Commission Grant	3201002	0.00
2	13th Finance Commission Grant	3201004	0.00
3	14th Finance Commission Grant	3201005	4431.41
	TOTAL		4431.41
GROUPING : 5 : STATE GOVERNMENT - 32020			
	Opening balance carried forward		
1	Education Cess Grant	3202003	0.00
2	Nagar Nandanvan Grant	3202009	0.00
3	Vajpai Nagari Vikas Yojana Grant	3202012	0.00
4	Grant for Urban Development - 2005	3202013	0.00
5	SJMMSVY - Nagar Seva Sadan	3202019	12311.04
6	Grant for Entertainment Tax	3202020	0.00
7	Professional Tax Grant	3202021	937.85
8	Cable T V / Dis.Ent.Grant	3202022	0.00
9	Flovers Bridge Grant	3202051	3544.00
10	Marg Sudharana Grant	3202052	0.00
11	Safai Tax Grant	3202053	0.00
12	SJSRY Grant	3202054	0.00
13	Samag Sangathak Grant	3202055	0.00
14	SJSRY Bankable Subsidy Grant	3202056	0.00
15	Good Governance Grant	3202057	0.00
16	Technosathi Grant	3202058	0.00
17	Krushi Mahotsav Grant	3202059	0.00
18	Consolidated Interest	3202060	0.00
19	Swarnim Gujarat Grant	3202061	0.00
20	Kailashdham Grant	3202062	0.00
21	UDP 56/78 Grant	3202063	0.00
22	Run for Unity Grant	3202064	0.00
23	Khel Mahakumbh Grant	3202065	0.00
24	Pay and Use Sauchalaya Grant	3202066	0.00
25	Jilla Vivekdhin Grant-Sansad Sabhya Grant (MP)	3202067	0.00
26	N.U.L.M.Grant	3202068	0.00
27	Family Planning Activity Grant	3202069	25.53
28	Election Grant	3202070	0.00
29	I.E.C. Activity Grant	3202071	25.86
30	Tabibi Grant (Health)	3202072	1095.45
31	Birth & Death Entry Grant	3202073	0.00
32	Health Sanitation Grant	3202074	0.00



Sr . No.	Detail Head Description	Account Code	Provisional
			2022-23
33	lokal Fund Cess Grant	3202075	0.00
34	Mahatma Gandhi Swachchhata Grant	3202076	1613.81
35	Plastic Mukht Gujarat Grant	3202077	0.00
36	Udp-1 Grant	3202078	0.00
37	Varsadi Nukashan grant	3202079	0.00
38	Vavar Roag Grant	3202080	0.00
39	Capacity Grant	3202081	0.00
40	Jalsanchay Grant	3202082	0.00
41	Janbhagidari Society Development Grant	3202083	265.02
42	Jilla Ayojan Grant (MLA)	3202084	859.38
43	Solid Wast Management Grant	3202085	0.00
44	Aavas Scheme Grant		3756.58
45	other Grant (Kansara / Gadhechi) (Ruva)		2057.60
46	Amrut Scheme		6028.81
47	Other Grant		19.30
48	C.R.F. GRANT		0.00
49	COVID-19 SHRAM ROJGAR GRANT		0.00
50	Muni Town Hall & Balvatika Development		0.00
51	Akwada Lake Development		1650.00
52	Outer Ring Road Grant		0.00
53	Sports Carnival Grant		10.00
	TOTAL		34200.23
	GROUPING : 6 : FROM CONTRACTORS / SUPPLIERS - 34010		
	Opening balance carried forward		
1	Deposits - Security Deposit	3401001	(712.62)
	TOTAL		(712.62)
	GROUPING : 7 : DEPOSITS - REVENUES -34020		
1	Deposits - Community Hall / Party Plot	3402004	0.00
	TOTAL		0.00
	GROUPING : 8 : FROM OTHERS - 34080		
	Opening balance carried forward		
1	Deposits - Others	3408013	0.00
2	Aavas Contrubution		2132.21
3	Jan bhagidari Contrubution		4.61
4	Sukhadi income		201.47
5	GSDM Fire & Emergency Rescue Van Sahaay		0.00
	TOTAL		2338.29
	GROUPING : 9 : EMPLOYEE LIABILITIES - 35011		
1	Salaries Unpaid	3501101	0.00
2	Wages Unpaid	3501102	0.00
3	Provident Fund	3501103	0.00
4	Welfare Fund Payable	3501106	0.00
5	Group Fund	3501109	0.00
6	Payable Bills	350100001	0.00
	TOTAL		0.00



Sr. No.	Detail Head Description	Account Code	Provisional
			2022-23
	GROUPING : 10 : RECOVERIES PAYABLE - 35020		
	Opening balance carried forward		
1	Payable - TDS on Salary	3502002	0.00
2	Payable - Professional Tax Deduction	3502008	0.00
3	Payable - Provident Fund Deduction	3502010	0.00
4	Payable - LIC Premium	3502011	0.00
5	Payable - Credit Society Deduction	3502012	0.00
6	Payable - C.T.D. Deduction	3502014	0.00
7	Payable - Group Fund Deduction	3502017	0.00
8	Worker Welfare Cess Payable	3502018	46.13
9	Payable - G S T	3502053	33.22
	TOTAL		79.35
	GROUPING : 11 : GOVERNMENT DUES PAYABLE - 35030		
	Opening balance carried forward		
1	Govt Dues - Education Cess	3503001	(29.78)
2	Govt Dues - Marriage Registration Fees	3503002	0.00
3	Govt Dues - Birth & Death Reg. Fees	3503003	0.00
	TOTAL		(29.78)
	GROUPING : 12 : PROVISIONS - 36010		
1	Provision -Electricity Expesne	3601001	0.00
2	Provision -Telephone Expesne	3601003	0.00
3	Sinking Fund	312200001	0.00
	TOTAL		0.00
	GROUPING : 13 : LAND - 41010		
1	Land- Open Plots	4101001	0.00
2	Land- Garden	4101005	0.00
	TOTAL		0.00
	GROUPING : 14 : BUILDING - 41020		
	Opening balance carried forward		
1	Buildings - Office Buildings	4102001	43.08
	TOTAL		43.08
	GROUPING : 15 : CIVIL AMENITIES SERVICE CENTERS - 41021		
	Opening balance carried forward		
1	Community Hall / Town Hall	4102101	0.00
2	Building- Pay & Use Toilet Blocks	4102104	0.00
3	Building - Crematorium	4102106	0.00



Sr. No.	Detail Head Description	Account Code	Provisional
			2022-23
4	Building - Civic /Health Centers	4102109	61.37
5	Town Development Plan	4102151	0.00
	TOTAL		61.37
	<u>GROUPING : 16 : COMMERCIAL BUILDING - 41022</u>		
	Opening balance carried forward		
1	Buildings - Shopping Center / Shops / Estate	4102202	353.81
			5992.68
2	Buildings - Aavas Scheme - T.P. Dept		0.00
3	Slum Development work		
	TOTAL		6346.49
	<u>GROUPING : 17 : ROADS & BRIDGE - 41030</u>		
	Opening balance carried forward		
1	Roads - Other Roads	4103003	0.24
2	Roads - Bridges	4103004	0.00
3	Roads - Flyovers	4103005	0.00
4	Roads - City Engg.office		0.00
	TOTAL		0.24
	<u>GROUPING : 18 : SEWERAGE AND DRAINAGE - 41031</u>		
	Opening balance carried forward		
1	Drainage - Underground Drainage System	4103101	55.30
	TOTAL		55.30
	<u>GROUPING : 19 : WATERWAYS - 41032</u>		
1	Waterways - Borewells	4103201	0.00
2	Waterways - Openwells	4103202	0.00
3	Waterways - Reservoirs	4103203	0.00
4	Waterways - Pipe Lines	4103204	0.00
	TOTAL		0.00
	<u>GROUPING : 20 : PUBLIC LIGHTINGS - 41033</u>		
	Opening balance carried forward		
1	Public Lighting - Other	4103304	0.18
	TOTAL		0.18
	<u>GROUPING : 21 : PLANT & MACHINERY - 41040</u>		
	Opening balance carried forward		
1	Plant & Machinery - Water Works	4104001	19.73



Sr. No.	Detail Head Description	Account Code	Provisional
			2022-23
2	Plant & Machinery - Solid Waste Disposal	4104002	491.88
3	Plant & Machinery - Road Rollers	4104003	0.00
4	Plant & Machinery - Fire Fighters	4104004	13.46
5	Plant & Machinery - Loaders	4104006	0.00
6	Plant & Machinery - Others	4104012	0.00
7	Plant & Machinery - Road Sweeper Machine	4104051	0.00
8	Plant & Machinery - Garden		36.20
	TOTAL		561.27
	GROUPING : 22 : VEHICLES - 41050		
1	Vehicles - Ambulances	4105001	0.00
2	Vehicles - Buses	4105002	0.00
3	Vehicles - Cars	4105003	0.00
4	Vehicles - Jeeps	4105004	0.00
5	Vehicles - Trucks	4105005	0.00
6	Vehicles - Water Tankers	4105006	0.00
7	Vehicles - Tractor / Toillies	4105007	0.00
8	Vehicles - Mobile Toilet Van	4105008	0.00
9	Vehicles - Motor Bike	4105010	0.00
10	Vehicles - Pedal Rickshaw	4105012	0.00
11	Vehicles - Tata Sumo	4105051	0.00
12	Vehicles - Luna 100cc	4105052	0.00
13	Vehicles - Motor Cycle	4105053	0.00
14	Vehicles - Others	4105054	0.00
15	Vehicles - Street Light Vehicles	4105055	0.00
16	Vehicles - Sweeper Machine	4105056	0.00
	TOTAL		0.00
	GROUPING : 23 : OFFICE & OTHER EQUIPMENT - 41060		
1	Refrigerators, Freeze & Water Coolers	4106001	0.00
2	Air Conditioners & Air Coolers	4106002	0.00
3	Fax	4106003	0.00
4	Xerox Machine	4106004	0.00
5	Typewriter	4106005	0.00
6	Telephone & Communication equipments	4106006	0.00
7	Sewing Machine	4106008	0.00
8	Generator and Invertor	4106010	0.00
9	Cyclostying Machine	4106051	0.00
	TOTAL		0.00
	GROUPING : 24 : COMPUTERS - 41061		
	Opening balance carried forward		
1	Computers - Computers	4106101	9.65



Sr. No.	Detail Head Description	Account Code	Provisional 2022-23
2	Computers - Printers	4106102	
	TOTAL		9.65
	GROUPING : 25 : OTHER EQUIPMENT - 41062		
	Opening balance carried forward		
1	Equipment Other	4106209	48.64
	TOTAL		48.64
	GROUPING : 26 : FURNITURE & FITTINGS - 41070		
1	Furniture - Cupboards	4107002	0.00
2	Furniture - Tables	4107003	0.00
3	Furniture - Chairs	4107004	0.00
4	Furniture - Fixtures	4107005	0.00
5	Furniture - Fans	4107009	0.00
6	Furniture - Electrical Fittings	4107010	0.00
7	Furniture - Others	4107051	0.00
	TOTAL		0.00
	GROUPING : 27 : OTHER FIXED ASSETS - 41080		
	Opening balance carried forward		
1	Other Fixed Assets-Animals	4108001	0.00
2	Other Fixed Assets-City Engineer Grant Works	4108004	23097.90
	TOTAL		23097.90
	GROUPING : 28 : BUILDINGS - 41120		
1	Dep. Fund- Office Buildings & Quarters	4112001	0.00
2	Dep. Fund- Civic Amenities & Service Centers	4112002	0.00
3	Dep. Fund- Commercial Buildings	4112003	0.00
	TOTAL		0.00
	GROUPING : 29 : ROADS & BRIDGE - 41130		
1	Dep. Fund - Roads & Bridges	4113001	0.00
	TOTAL		0.00
	GROUPING : 30 : SEWERAGE AND DRAINAGE - 41131		
1	Dep. Fund - Sewerage And Drainage	4113101	0.00
	TOTAL		0.00



Sr. No.	Detail Head Description	Account Code	Provisional 2022-23
	GROUPING : 31 : WATERWAYS - 41132		
1	Depr. Fund. Water Ways	4113201	0.00
	TOTAL		0.00
	GROUPING : 32 : PUBLIC LIGHTING - 41133		
1	Depr. Fund. Public Lighting	4113301	0.00
	TOTAL		0.00
	GROUPING : 33 : PLANT & MACHINERY - 41140		
1	Dep. Fund- Plant & Machineries	4114001	0.00
	TOTAL		0.00
	GROUPING : 34 : VEHICLES - 41150		
1	Dep. Fund- Vehicles	4115001	0.00
	TOTAL		0.00
	GROUPING : 35 : OFFICE & OTHER EQUIP. - 41160		
1	Dep. Fund- Office and Other Equipments	4116001	0.00
	TOTAL		0.00
	GROUPING : 36 : COMPUTERS - 41161		
1	Dep. Fund -Computer & Printer	4116101	0.00
	TOTAL		0.00
	GROUPING : 37 : OTHER OFFICE EQUIPMENT - 41162		
1	Dep. Fund - Other Office Equipment	4116201	0.00
	TOTAL		0.00
	GROUPING : 38 : FURNITURE & FIXTURES - 41170		
1	Dep. Fund- Furniture & Fixtures	4117001	0.00
	TOTAL		0.00
	GROUPING : 39 : OTHER FIXED ASSETS - 41180		
1	Dep. Fund- Other Fixed Assets	4118001	0.00
	TOTAL		0.00
	GROUPING : 40 : Equity Shares - 42050		
1	Himmatnagar Bank Shares	4205051	0.00
	TOTAL		0.00



Sr. No.	Detail Head Description	Account Code	Provisional
			2022-23
	GROUPING : 41 : OTHER INVESTMENT -42180		
	Opening balance carried forward		
3	FDR	4218053	9826.78
	TOTAL		9826.78
	GROUPING : 42 : RECEIVABLES FOR PROPERTY TAXES -43110		
1	Receivable-Property Tax Current	4311001	0.00
2	Receivable-Property Tax Arrears	4311002	0.00
3	Receivable-Water Tax Current	4311003	0.00
4	Receivable-Water Tax Arrears	4311004	0.00
	Receivable-Sewerage & Drainage Tax Current -		0.00
5	User charge	4311005	
	Receivable-Sewerage & Drainage Tax Arrears - User		0.00
6	Charge	4311006	
7	Receivable-Cleaning Tax Current - Conservancy tax	4311011	0.00
8	Receivable-Cleaning Tax Arrears - Conservancy tax	4311012	0.00
9	Receivable-Electricity Tax Current	4311015	0.00
10	Receivable-Electricity Tax Arrears	4311016	0.00
11	Receivable-Special Water Tax Current	4311051	0.00
12	Receivable-Special Water Tax Arrears	4311052	0.00
13	Receivable-Special Cleaning Tax Current	4311053	0.00
14	Receivable-Special Cleaning Tax Arrears	4311054	0.00
	TOTAL		0.00



Sr. No.	Detail Head Description	Account Code	Provisional 2022-23
GROUPING : 43 : RECEIVABLE FROM OTHER SOURCE - 43140			
1	Receivable - Shop & Complexes Rent Arrears	4314001	0.00
2	Receivable - Shop & Complexes Rent Current	4314051	0.00
	TOTAL		0.00
GROUPING : 44 : RECEIVABLE FROM GOVERNMENT - 43150			
	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		0.00
	TOTAL		0.00
GROUPING : 45 : PROVISION FOR OUTSTANDING PROPERTY TAXES - 43210			
1	Provision for O/s Propetry Tax	4321001	0.00
	TOTAL		0.00
GROUPING : 46 : PROVISION FOR OUTSTANDING WATER TAXES - 43211			
1	Provision for General Water Tax	4321101	0.00
2	Provision for Special Water Tax	4321102	0.00
	TOTAL		0.00
GROUPING : 47 : PROVISION FOR OUTSTANDING OTHER TAXES - 43212			
1	Provision for Drainage Tax	4321251	0.00
2	Provision for Special Cleaning Tax	4321252	0.00
3	Provision for Cleaning Tax General	4321253	0.00
4	Provision for Electiricty Tax	4321254	0.00
	TOTAL		0.00
GROUPING : 48 : PROVISION FOR OUTSTANDING FEES & USER CHARGES - 43230			
1	Provision for Outstanding Shop Rent	4323051	0.00
	TOTAL		0.00
GROUPING : 49 : ADMINISTRATION - 44020			
1	Prepaid Insurance Preimum	4402001	0.00
	TOTAL		0.00
GROUPING : 50 : CASH - 45010			
1	Cash Balance - General Fund	4501001	0.00
	TOTAL		0.00



Sr . No.	Detail Head Description	Account Code	Provisional 2022-23
	Grouping : 51 : NATIONALIZED BANK - 45021		
1	Dena Bank S/A Octroi (6989)	4502151	0.00
	Dena Bank S/B		0.00
2	Punjab National Bank C/A (7179)	4502152	0.00
			0.00
	Grouping : 52 : OTHER SCHEDULED BANK - 45022		
1	Bank of India Prof. S/A (00762)	4502251	0.00
2	HDFC Bank S/A (0053)	4502252	0.00
			0.00
	Grouping : 53 : SCHEDULED CO-OPERATIVE BANK - 45023		
1	Himmatnagar Nag. Bank C/A 372	4502351	0.00
			0.00
	Grouping : 54 : OTHER SCHEDULED BANK - 45042		
1	Oriental Bank of Commerce Saheri S/A (3764)	4504251	0.00
			0.00
	Grouping : 55 : NATIONALIZED BANK - 45061		
1	Dena Bank Swarnim S/A (15583)	4506151	0.00
2	Dena Bank SJSRY S/A (3889)	4506152	0.00
3	Dena Bank VNVY S/A (16584)	4506153	0.00
4	Punjab National Bank IHSD (15505)	4506154	0.00
5	State Bank of India Nandanvan (39338)	4506155	0.00
			0.00
	Grouping : 56 : OTHER SCHEDULED BANKS - 45062		
1	AxiS Bank S/A 13th Nanapanch (68774)	4506251	0.00
2	SBI	4506254	2.59
3	Union Bank of India S/A Auto FDR IHSDP	4506255	4777.11
4	AU SMALL BANK - 1981215622545570		0.00
5	YES	4506256	0.00
6	ICICI BANK R R	4506257	2276.33
7	AxiS Bank (N.U.L.M)	4506258	0.00
8	HDFC Bank	4506259	200.88
9	Kotak Mahindra Bank	4506260	4318.20
10	Indian bank	4506261	0.00
11	A U Bank	4506262	41.76
12	Dena Bank	4506262	0.00
13	Bank of India		0.00
13	Bhavnagar Dist Co Op Bank-Gram Panchayat A/cs		0.00
14	Bank of Baroda		6.18
15	Axis		948.68
16	IDBI		13.01
17	Federal		0.00
14	Other	4506264	0.00
			12584.74



Sr . No.	Detail Head Description	Account Code	Provisional
			2022-23
	GROUPING : 57 : LOANS & ADVANCES TO EMPLOYEES		
	-46010		
1	Employees' Food Grain Advance	4601003	0.00
2	Employees' Festival Advance	4601004	0.00
3	Employees' Temporary Advance	4601006	0.00
	TOTAL		0.00
	GROUPING : 58 : Other Current Assets -46080		
1	Receivable-Interest Accured On FDR PNB	4608051	0.00
2	Receivable-Interest Accured On FDR BOI	4608052	0.00
3	Receivable-Interest Accured On FDR UBI	4608053	0.00
4	Receivable-Interest Accured On FDR Axix	4608054	0.00
5	Receivable-Interest Accured On FDR BOM	4608055	0.00
6	Receivable-Interest Accured On FDR DENA BANK	4608056	0.00
7	Receivable-Interest Accured On FDR HDFC	4608057	0.00
8	Receivable-Interest Accured On FDR INDIAN BANK	4608058	0.00
9	Receivable-Interest Accured On FDR VIJYA BANK	4608059	0.00
10	Receivable-Interest Accured On FDR CORPO.BANK	4608060	0.00
11	Receivable-Interest Accured On FDR OBC	4608062	0.00
13	Receivable-Interest Accured On FDR ICICI	4208064	0.00
14	Receivable-Interest Accured On FDR UKO BANK	4208065	0.00
16	Receivable-Interest Accured On FDR IDBI	4208067	0.00
17	Receivable-Interest Accured On FDR UNITED BANK	4208068	0.00
18	Receivable-Interest Accured On FDR Alhabad BANK	4608069	0.00
	TOTAL		0.00

Rakesh
Chief Account Officer
Bhavnagar Municipal Corporation

13 1 JAN 2024



SCHEDULE FORMING PART OF AND ANNEXED TO INCOME & EXPENDITURE ACCOUNT
For the year ended March 31, 2023

(Rs.in Lacs)

Sr . No.	Minor Head Description	Minor Code	Grouping	Provisional
				2022-23
<u>SCHEDULE : A : Tax Revenue - 110</u>				
1	Property Tax	11001	1	5742.86
2	Water Tax	11002	2	2291.05
3	Sewerage Tax	11003	3	8.64
4	Conservancy (Sanitation) Tax	11004	4	4359.73
5	Lighting Tax	11005	5	106.93
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	489.01
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	468.71
16	Tax Remission & Refund	11090		
				13466.93
<u>SCHEDULE : B : Assigned Revenue & Compansations - 120</u>				
1	Tax & Duties Collected by Others	12010	8	0.00
2	Compensations in lieu of Taxes / Duties	12020	9	4096.87
3	Compensations in lieu of Coccisions	12030		0.00
				4096.87
<u>SCHEDULE : C : Rental Income from Municipal Properties - 130</u>				
1	Rent from Civic Amenities	13010	10	43.77
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	651.95
6	Rent,Remissions,and Refund	13090		0.00
				695.72
<u>SCHEDULE :D : Fees & User Charges - 140</u>				
1	Empanelment & Registration Charges	14010		0.00
2	Licensing Fees	14011	12	22.83
3	Fees for grant of Permit	14012	13	224.71
4	Fees for Certificate / Extract	14013	14	10.44
5	Development Charges	14014		0.00
6	Regularisation Fees	14015		0.00
7	Penalties & Fines	14020	15	92.85



Sr . No.	Minor Head Description	Minor Code	Grouping	Provisional
				2022-23
8	Other Fees	14040	16	202.03
9	User Charges	14050	17	679.88
10	Entry Fees	14060	18	72.08
11	Service / Administrative Charges	14070	19	1076.22
12	Other Charges	14080		0.00
13	Fees Remission and Refund	14090		0.00
				2381.04
	<u>SCHEDULE : E : Sale & Hire Charges - 150</u>			
1	Sale of Products	15010		0.00
2	Sale of Forms & Publications	15011	20	98.08
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
				98.08
	<u>SCHEDULE : F :Revenue Grant ,Contri.& Subsidies -160</u>			
1	Revenue Grants	16010	22	9130.96
2	Reimbursement of Expenses	16020		0.00
3	Contribution Towards Scheme	16030	23	8.00
				9138.96
	<u>SCHEDULE : G : Income From Investment - 170</u>			
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
	<u>SCHEDULE : H : Interest Earned - 171</u>			
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	1999.13
				1999.13
	<u>SCHEDULE : I : Other Income - 180</u>			
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	4215.56
				4215.56



Sr. No.	Minor Head Description	Minor Code	Grouping	Provisional
				2022-23
	<u>SCHEDULE : J : Establishment Expenses - 210</u>			
1	Salaries, Wages & Bonus	21010	28	9113.73
2	Benefit and Allowances	21020	29	619.40
3	Pension	21030		3628.07
4	Other Terminal & Retirement Benefits	21040	30	3344.13
				16705.33
	<u>SCHEDULE : K : Administrative Expenses - 220</u>			
1	Rent, Rates, Taxes	22010	31	0.00
2	Office Maintenance	22011		0.00
3	Communication Expenses	22012	32	14.25
4	Books & Periodicals	22020	33	0.19
5	Printing and Stationery	22021	34	28.81
6	Travelling & Conveyance	22030	35	0.70
7	Insurance	22040	36	22.57
8	Audit Fees	22050		0.00
9	Legal Expenses	22051		0.00
10	Professional and other Fees	22052	37	36.97
11	Council meeting, Honorarium & sitting fees	22053	37.1	57.88
12	Advertisement and Publicity	22060	38	16.92
13	Membership & subscription	22061		0.00
14	Others	22080	39	13594.44
				13772.73
	<u>SCHEDULE : L : Operating & Maintenance - 230</u>			
1	Power & Fuel	23010	40	2683.23
2	Bulk Purchase	23020		0.00
3	Consumption of Stores	23030	41	0.07
4	Hire Charges	23040		0.00
5	Repairs & Maintenance Infrastructure Assets	23050	42	3501.46
6	Repairs & Maintenance Civil Amenities	23051	43	60.92
7	Repairs & Maintenance Building	23052	44	224.21
8	Repairs & Maintenance Vehicles	23053	45	179.50
9	Repairs & Maintenance Others	23059	46	58.81
10	Other Operating & Maintenance expenses	23080		0.00
				6708.20
	<u>SCHEDULE : M : Interest & Finance Charges - 240</u>			
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 Institution	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
				0.00



Sr. No.	Minor Head Description	Minor Code	Grouping	Provisional 2022-23
<u>SCHEDULE : N : Programme Expenses - 250</u>				
1	Electronic Expenses	25010	49	0.00
2	Own Programme	25020		0.00
3	Share In Programme of Others	25030		0.00
<u>SCHEDULE : O : Rev. Grant, Contri. Subsidies - 260</u>				
1	Grants	26010	50	16.99
2	Contributions	26020	51	0.00
3	Subsidies	26030		0.00
<u>SCHEDULE : P : Provision & Write Off - 270</u>				
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
<u>SCHEDULE : Q : Misc. Expenses - 271</u>				
1	Loss on Disposal of Assets	27110		0.00
2	Loss on Disposal of Inveatments	27120		0.00
3	Decline in Value of Investments	27130		0.00
<u>SCHEDULE : R : Depreciactcion - 272</u>				
1	Building	27220	53	0.00
2	Roads & Bridgs	27230	54	0.00
3	Sewerage & Drainage	27231	55	0.00
4	WaterWays	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
<u>SCHEDULE : S : Prior Period Items - 280</u>				
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



Sr. No.	Minor Head Description	Minor Code	Grouping	Provisional 2022-23
	SCHEDULE : T : Transfer to Reserve Funds -290			0.00
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

Ritesh
Chief Account Officer
Bhavnagar Municipal Corporation

31 JAN 2024



**GROUPING ANNEXED TO & FORMING PART OF SCHEDULE TO
INCOME & EXPENDITURE ACCOUNT
For the year ended March 31, 2023**

Sr. No.	Detail Head Description	Account Code	(Rs.in Lacs)
			Provisional 2022-23
	GROUPING :1: PROPERTY TAX - 11001		
1	Property Tax	1100101	5,742.86
	TOTAL		5,742.86
	GROUPING :2: WATER TAX - 11002		
1	Water Tax General	1100201	1,684.28
2	Special Water Tax	1100203	606.77
	TOTAL		2,291.05
	GROUPING :3: SEWERAGE TAX - 11003		
1	Sewerage Tax	1100301	8.64
	TOTAL		8.64
	GROUPING :4: SANITATION TAX - 11004		
1	General Cleaning Tax	1100401	3,886.43
2	Special Cleaning Tax	1100402	0.00
3	Re-cycleing water charge		473.30
	TOTAL		4,359.73
	GROUPING :5: STREET LIGHT TAX - 11005		
1	Street Light Tax	1100501	106.93
	TOTAL		106.93
	GROUPING :6 : PROFESSIONAL TAX - 11010		
1	Professional Tax EC - Arrears	1101051	0.00
2	Professional Tax EC - Current	1101052	150.38
3	Professional Tax RC - Arrears	1101053	0.00
4	Professional Tax RC - Current	1101054	338.63
	TOTAL		489.01
	GROUPING :7 : OTHER TAXES - 11080		
1	Tax Difference	1108051	0.00
2	Tax Miscellaneous	1108052	0.00
3	Vehicle tax		468.71
	TOTAL		468.71



Sr . No.	Detail Head Description	Account Code	Provisional
			2022-23
	<u>GROUPING : 8 : OTHER TAXES - 12010</u>		
1	Entertainment Tax Current	1201051	0.00
2	Entertainment Tax Arrears	1201052	0.00
	TOTAL		-
	<u>GROUPING : 9 : COMPENSATION IN LIEU OF TAXES/ DUTIES - 12020</u>		
1	Compensation In Lieu Of Octroi	1202001	4,096.87
	TOTAL		4,096.87
	<u>GROUPING : 10 : RENT FROM CIVIC AMENITIES - 13010</u>		
1	Rent - Shopping Complex	1301002	0.00
2	Rent - Market Stallage	1301005	41.53
3	Rent - Community Hall	1301007	0.00
4	Rent - Mobile Tower	1301013	2.24
5	Rent - Crackers	1301051	0.00
	TOTAL		43.77
	<u>GROUPING : 11 : INCOME FROM PROPERTY -13080</u>		
1	License Fee Advertisement / Hoarding On Municipal Properties	1308001	193.67
2	Rent - Others	1308004	0.00
3	Rent - Gas Pipeline	1308051	458.28
4	Rent - Kunda	1308054	0.00
	TOTAL		651.95
	<u>GROUPING : 12: LICENSING FEES - 14011</u>		
1	Fees-Shop & Establishment License	1401101	0.03
2	Fees-License	1401105	22.52
3	Fees-Other Trade License	1401110	0.00
4	Food safety license		0.28
	TOTAL		22.83
	<u>GROUPING : 13: FEES FOR GRANT OF PERMIT - 14012</u>		
1	Fees - Plan Sanction / Scrutiny	1401201	165.20
2	Fees - Mobile / Tele Tower Permission	1401204	0.39
3	Fees - Transfer Fee, Registration, Stall	1401207	59.12
	TOTAL		224.71
	<u>GROUPING : 14: FEES FOR CERTI. OR EXTRACT - 14013</u>		
1	Fees -RTI Copy	1401301	0.57
2	Fees- Other Copy & Certificat	1401306	9.87
	TOTAL		10.44



Sr . No.	Detail Head Description	Account Code	Provisional
			2022-23
	GROUPING :15: PENALTIES AND FINES - 14020		
1	Penalties - Illegal Construction	1402001	49.76
2	Penalties - Illegal Water Suction	1402004	0.00
3	Penalties - Contractors Fine	1402006	0.00
4	Penalties - Other Penalties	1402012	43.09
5	Penalties -Transfer Penalties	1402051	0.00
6	Penalties - Professional Tax	1402052	0.00
7	Penalties - All other		0.00
	TOTAL		92.85
	GROUPING :16: OTHR FEES - 14040		
1	Fees - Property Transfer	1404001	0.00
2	Fees- Water New Conection	1404002	6.84
3	Fees - Drainage New Connection	1404004	82.28
4	Fees - Balmandir	1404009	0.00
5	Fees - Tax Notice Arrears	1404012	0.00
6	Fees- Other	1404016	103.51
7	Cabin Transfer Fees	1404018	0.00
8	Projection Fees	1404056	0.00
9	Fees- Impact Fees	1404057	9.40
10	Fees-Revise Lay Out	1404058	0.00
	TOTAL		202.03
	GROUPING :17: USER CHARGES - 14050		
1	User Charges - Hospital Ambulance Hire	1405003	0.00
2	User Charges - Water Supply	1405008	0.00
3	User Charges - Water Tanker	1405011	19.12
4	User Charges - Tank Clearance, Jetting, Vaccum Enptier	1405017	12.92
5	User Charges - Funeral Materials	1405023	0.00
6	User Charges - Fire Extingushing	1405024	0.75
7	User Charges - Health Administration Charges	1405051	0.00
8	User Charges - Boja Charges	1405052	0.00
9	User Charges - Dhor Dabba Income	1405053	0.00
10	User Charges - Testing Charges	1405055	0.00
11	User Charges - Health Dustbin Income	1405056	647.09
12	User Charges - Drainage		0.00
	TOTAL		679.88
	GROUPING :18: ENTRY FEES - 14060		
1	Entry Fees - Parks & Garden	1406002	72.08
	TOTAL		72.08
	GROUPING :19: SERVICE / ADMINISTRATIVE CHARGES - 14070		
1	Service Charges - Administrative Charges	1407002	52.98
2	Service Charges - Administrative-Others Charges	1407008	1,023.24



Sr . No.	Detail Head Description	Account Code	Provisional
			2022-23
	TOTAL		1,076.22
	GROUPING :20: SALE OF FORMS & PUBLICATION		
	15011		
1	Sale Of - Tender Forms	1501101	98.08
2	Sale Of - Others Forms	1501107	0.00
	TOTAL		98.08
	GROUPING :20.1: Sale of Store & Scrap		
1	Sale Of - Scrap of Bus Garage		0.00
	TOTAL		-
	GROUPING :21: HIRE CHARGES FOR VEHICLES - 15040		
1	Hire Charges - City Buses	1504001	0.00
2	Hire Charges - Mobile Toilet Van	1504051	0.00
	TOTAL		-
	GROUPING :22: REVENUE GRANTS, CONTRIBUTION & Subsidies - 16010		
1	Revenue Grant - Land Revenue & Non Agri.Ass.	1601016	0.00
2	Revenue Grant - Salary Allowance	1601021	0.00
3	Revenue Grant - Professional Tax	1601051	0.00
4	Revenue Grant - Safai Tax Grant	1601052	0.00
5	Revenue Grant - Pay and use sauchalaya Grant	1601053	0.00
6	Revenue Grant - N.U.L.M. Grant	1601054	0.00
7	Revenue Grant - Election Grant	1601055	0.00
8	Revenue Grant - I.E.C.Activity Grant	1601056	0.00
9	Revenue Grant - Birth & Entry Grant	1601057	0.00
10	Revenue Grant - Mahatama Gandhi Swachchhata Grant	1601058	0.00
11	Revenue Grant - Varsadi Nukasha Grant	1601059	0.00
12	Revenue Grant - Jal Sanchay Grant	1601060	0.00
13	Revenue Grant - Janjagruti Abhiyan Grant	1601061	0.00
14	Revenue Grant - Solidwaste ManagmentGrant	1601062	0.00
15	Revenue Grant - Nagar Nandanvan Grant	1601063	0.00
16	Revenue Grant - Rakhimela Grant	1601064	0.00
17	Revenue Grant - Rashtriy Parv Ujavani Grant	1601065	0.00
18	Revenue Grant - Corona Grant	1601066	0.00
19	Revenue Grant - Property Tax 20 % Rebate	1601067	0.00
21	I.C.D.S. Grant		396.44
22	Urban Meleria Grant		162.14
23	Other Revenue Grant		18.30
24	Primary Education Grant		8,138.47
24	Education Cess Grant		365.61
25	U.C.D. Grant		0.00
26	Animal control Grant		50.00
	TOTAL		9,130.96



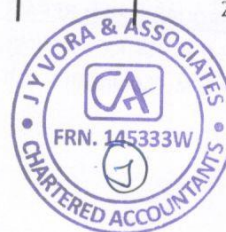
Sr. No.	Detail Head Description	Account Code	Provisional
			2022-23
	GROUPING :23: REVENUE GRANT - 16030		
1	Donation - Public Contribution	1603002	8.00
2	Donation - Navin Dukan Vikas Falo	1603054	0.00
	TOTAL		8.00
	GROUPING :24: OTHER INTEREST - 17180		
1	Interest - Delayed Receipt of Other Income	1718002	0.00
2	Interest - Delayed Receipt of Taxes	1718003	873.03
3	Professional Tax - EC Interest - Arrears	1718051	0.00
4	Professional Tax - EC Interest - Current	1718052	0.00
5	Professional Tax - RC Interest - Arrears	1718053	0.00
6	Professional Tax - RC Interest - Current	1718054	0.00
7	Shopping Complex Interest-Arrears	1718055	0.00
8	Shopping Complex Interest-Current	1718056	8.43
9	Other Interest		1,117.67
	TOTAL		1,999.13
	GROUPING :25: RECOVERY FROM EMPLOYEES - 18040		
1	Recovery Of Excess Salary Paid	1804001	0.00
2	Recovery Of Excess Wages Paid	1804004	0.00
	TOTAL		-
	GROUPING :26: EXCESS PROVISIONS WRITTEN BACK		
	18060		
1	Excess Provision Written Back - Other Taxes Receivable	1806002	0.00
2	Excess Provision Written Back - Rental Receivables	1806003	0.00
	TOTAL		-
	GROUPING :27: MISCELLANEOUS INCOME - 18080		
1	Other Income	1808004	108.02
2	Road Reinstatement Fees	1808051	375.81
3	Income Tax Income	1808053	0.00
4	ElectionIncome	1808055	0.00
5	Other Drainage Income		103.34
6	Other Estate Income		348.49
7	Other Road Dept.Income		65.31
8	Other Town Deve.Dept.Income		3,016.08
9	Other Town Planning Dept.Income		198.51
	TOTAL		4,215.56



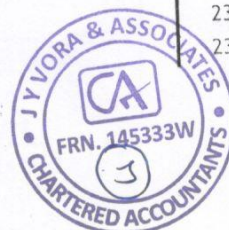
Sr. No.	Detail Head Description	Account Code	Provisional 2022-23
GROUPING :28: SALARIES, WAGES, & BONUS - 21010			
1	Basic Pay	2101001	6,361.50
2	Dearness Allowance /Other Allowance	2101002	1,232.51
3	Wages	2101003	148.30
4	Apprentice training stipend	2101004	142.04
5	Bonus	2101005	42.70
6	Salary Difference (Budget-Esta Patrak)	2101012	1,186.68
7	DA Difference	2101013	0.00
TOTAL			9,113.73
GROUPING :29: BENEFITS & ALLOWANCE - 21020			
1	Allowances - House Rent	2102001	415.29
2	Allowances - Washing	2102003	5.98
3	Allowances - Medical	2102005	42.99
4	Allowances - Transfer Travelling	2102012	0.00
5	Allowances - Petrol	2102051	103.22
6	Other Allowance		51.92
TOTAL			619.40
GROUPING :30: OTHER TERMINAL & RETIREMENT BENEFITS -21040			
1	Leave Encashment	2104001	597.24
2	Death Cum Retirement Gratuity	2104002	1,199.24
3	C.P.F. Contribution	2104003	73.98
4	E.P.F. Contribution	2104004	2.13
5	N.P.S. Contribution		176.72
6	PENSION /CO.PENSION		3,628.07
7	PENSION FUND		300.00
8	Other Benifits		956.34
9	Bonus (Musafari is shown below at Group 35)		38.48
TOTAL			6,972.20
GROUPING :31: RENT, RATES & TAXES - 22010			
1	Rent Exp - RTO Taxes	2201051	0.00
TOTAL			-
GROUPING :32: COMMUNICATION EXPENSES - 22012			
1	Telephone Landline	2201201	8.01
2	Telephone Mobile Exp	2201202	6.24
3	Digitaliation System	2201251	0.00
TOTAL			14.25
GROUPING :33: Books & Periodicals - 22020			
1	News Papers	2202003	0.19
			0.19



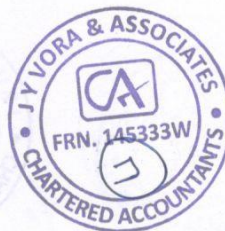
Sr. No.	Detail Head ¹ Description	Account Code	Provisional
			2022-23
	GROUPING :34: PRINTING & STATIONARY - 22021		
1	Stationery & Printing	2202101	28.81
2	Xerox Expenses	2202103	0.00
	TOTAL		28.81
	GROUPING :35: TRAVELLING & CONVEYENCE - 22030		
1	Staff Travelling Expenses	2203001	0.70
	TOTAL		0.70
	GROUPING :36: INSURANCE - 22040		
1	Vehicle Insurance Premium	2204004	22.57
	TOTAL		22.57
	GROUPING :37: PROFESSIONAL & OTHER FEES - 22052		
1	Architects Fees	2205201	0.00
2	Engineers Fees	2205202	0.00
3	Technical Consultants' Fees	2205203	0.00
4	Advocate Fees (Legal Labor Dept Total Contingency)	2205205	36.97
5	Licence Fee - Filter Dept	220510001	0.00
	TOTAL		36.97
	GROUPING :37.1: COUNCIL MEMBERS - 22053		
1	Expenses for Council Members (Mayor & Committee)		57.88
	TOTAL		57.88
	GROUPING :38: ADVERTISEMENT & PUBLICITY - 22060		
1	Advertisement - Others	2206008	16.92
	TOTAL		16.92
	GROUPING :39: OTHERS - 22080		
1	Testing & inspection	2208005	0.00
2	Office general Exp (Account Dept-Parchuran stores)	2208008	1.54
3	Misc Exp (Comm. Office Misc-other entered+D Vishesh)	2208012	701.84
4	Contingency of Prof Tax, Fire, Urban Commu.Dev., Yuvak vyayam, Audit	2208051	26.43
5	Contingency Karmachari kalyan & all other ICDS	2208052	314.37
6	Daban Dur karavana Exp	2208053	0.00
7	Discount On Early Payment - Of Property Tax	2408001	584.15
8	Tax Refund-Property Tax		60.20
9	Tax Refund-Professional Tax		2.49
10	nagar Palika T P Yojana Exp	2208054	0.00
11	Accounting systeme as per NMAM	2208056	0.00
12	Financial Assistance for varsaai pratha	2208057	42.00
13	Primary Education Grant Exp		8,138.47
14	Primary Education Exp contribution		2,147.34



Sr . No.	Detail Head Description	Account Code	Provisional
			2022-23
15	ICDS Others expenses		469.95
16	Fire & Emergency Vishesh Kharch		0.00
17	Health UPHC UCHC 76		1,105.66
	TOTAL		13,594.44
	GROUPING :40: POWER & FUEL - 23010		
1	Electricity Water Supply Dept	2301001	1,812.53
2	Electricity Street Light	2301002	315.88
3	Electricity Drainage	2301004	468.98
4	Electricity (Building, Road, Estate, C.E.)	2301005	53.16
5	Electricity Others	2301006	32.68
	Budget code 34802 & 43101		
	TOTAL		2,683.23
	GROUPING :41: CONSUMPTION OF STORES - 23030		
1	Stores -Solid Waste / Sanitary	2303001	0.00
2	Stores -Light Materials	2303002	0.00
3	Stores -Fire Brigade Materials	2303003	0.00
4	Stores -Water Purifying Chemicals	2303005	0.00
5	Stores - Plumbing Materials	2303007	0.00
6	Stores - Drainage Stores	2303008	0.00
7	Stores - Others (CE)	2303010	0.07
8	Stores - Cement Lokhand Into	2303051	0.00
	TOTAL		0.07
	GROUPING :42: REPAIR & MAIN. INFRASTRUCTURE		
	ASSETS - 23050		
1	R & M - Road & Bridges	2305001	117.20
3	R & M - Water Supply System	2305004	2,080.04
4	R & M - Sewerage & Drainage System	2305005	554.17
5	R & M - Strom Wate Drains	2305006	0.00
6	R & M - Street Light System	2305007	371.37
7	R & M - Solid Waste Management Infrastructure/Health	2305010	378.68
8	R & M - Others	2305012	0.00
9	R & M - New Water Motor	2305051	0.00
	TOTAL		3,501.46
	GROUPING :43: REPAIR & MAIN. CIVIC AMENITIES		
	23051		
1	R & M - Park & Gardens	2305101	52.67
2	R & M - Public Toilets	2305110	0.00
3	R & M - Schools, Nurseries & Collages	2305113	0.00
4	R & M - Crematorium	2305115	8.25
	TOTAL		60.92
	GROUPING :44: REPAIR & MAIN. BUILDING - 23052		
1	R & M - Office Buildings	2305201	186.75
2	R & M - Community hall / Civic Centers (Estate)	2305206	34.24



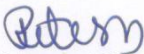
Sr. No.	Detail Head Description	Account Code	Provisional 2022-23
3	R & M - Others Buildings	2305206	3.22
		2305209	
	TOTAL		224.21
	<u>GROUPING :45: REPAIR & MAIN. VEHICLES - 23053</u>		
1	R & M - Water tankers	2305302	0.00
2	R & M - Ambulance & Dead body Van Maintenance	2305306	0.00
3	R & M - City Bus Maintenance	2305308	0.00
4	R & M - Other Vehicle Maintenance	2305309	58.33
5	R & M - Diesel	2305310	0.00
6	R & M - Petrol	2305311	115.31
7	R & M - Fire Fighter	2305351	5.86
8	R & M - Health Vehicle Maintenance	2305353	0.00
9	R & M - Water Vehicle Maintenance	2305354	0.00
	TOTAL		179.50
	<u>GROUPING :46: REPAIR & MAIN. OTHERS - 23059</u>		
1	R & M - Furniture & Fixtures	2305901	0.82
2	R & M - Computers Repairs Expenses	2305904	57.99
3	R & M - Other Fixed Assets	2305910	0.00
	TOTAL		58.81
	<u>GROUPING :46.1: INTEREST EXP</u>		
1	Interest on Loan		0.00
	TOTAL		-
	<u>GROUPING :47: Bank Charges - 24070</u>		
1	Bank Charges	2407001	0.00
	TOTAL		-
	<u>GROUPING :48: OTHER FINANCE EXPENSES - 24080</u>		
1	Finance Exp	2408001	0.00
	TOTAL		-
	<u>GROUPING :49: OWN PROGRAM - 25020</u>		
1	Cultural & Festival Celebration	2502004	0.00
2	Town planing Anyware Exp	25020512	0.00
	TOTAL		-
	<u>GROUPING :50: GRANTS - 26010</u>		
1	Revenue Grant - Land Revenue & Non Agri.Ass.	2601051	0.00
2	Revenue Grant - Proffessional Tax	2601052	0.00
3	Revenue Grant - Safai Tax Grant	2601053	0.00



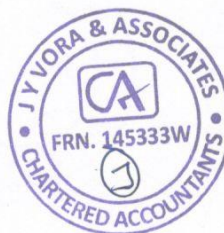
Sr. No.	Detail Head Description	Account Code	Provisional
			2022-23
4	Revenue Grant - Pay and use sauchalaya Grant	2601054	0.00
5	Revenue Grant - N.U.L.M. Grant	2601055	0.00
6	Election Expenses	2601056	16.99
7	Revenue Grant - I.E.C.Activity Grant	2601057	0.00
8	Revenue Grant - Birth & Entry Grant	2601058	0.00
9	Revenue Grant - Mahatama Gandhi Swachchhata Grant	2601059	0.00
10	Revenue Grant - Varsadi Nukasha Grant	2601060	0.00
11	Revenue Grant - Jal Sanchay Grant	2601061	0.00
12	Revenue Grant - Janjagruti Abhiyan Grant	2601062	0.00
13	Revenue Grant - Solidwaste ManagmentGrant	2601063	0.00
14	Revenue Grant - Nagar Nandanvan Grant	2601064	0.00
15	Revenue Grant - Rakhi Mela 2015 Grant Exp	2601065	0.00
16	Revenue Grant - Rashtriy Parv Ujavani Grant	2601066	0.00
	TOTAL		16.99
	<u>GROUPING :51: Contributions - 26020</u>		
1	Donations	2602001	0.00
	TOTAL		-
	<u>GROUPING :52: PROVISIONS FOR DOUBTFUL RECEIVABLES - 27010</u>		
1	Provision For - Property Taxes	2701001	0.00
2	Provision For - Other Taxes	2701002	0.00
3	Provision For - Rent	2701002	0.00
	TOTAL		-
	<u>GROUPING :53: BUILDINGS - 27220</u>		
1	Depreciation - Buildings	2722001	0.00
	TOTAL		-
	<u>GROUPING :54: ROADS & BRIDGES - 27230</u>		
1	Depreciation - Roads & Bridges	2723001	0.00
	TOTAL		-
	<u>GROUPING :55: SEWERAGE & DRAINAGE - 27231</u>		
1	Depreciation - Sewerage And Drainage	2723101	0.00
	TOTAL		-
	<u>GROUPING :56: WATERWAYS - 27232</u>		
1	Depreciation - Waterways	2723201	0.00



Sr . No.	Detail Head Description	Account Code	Provisional
			2022-23
	TOTAL		-
	<u>GROUPING :57: PUBLIC LIGHTING - 27233</u>		
1	Depreciation - Public Lighting	2723301	0.00
	TOTAL		-
	<u>GROUPING :58: PLANT & MACHINERY - 27240</u>		
1	Depreciation - Plant & Machinery	2724001	0.00
	TOTAL		-
	<u>GROUPING :59: VEHICLES - 27250</u>		
1	Depreciation - Vehicles	2725001	0.00
	TOTAL		-
	<u>GROUPING :60: OFFICE & OTHER EQUIPMENTS - 27260</u>		
1	Depreciation - City Engg. Office	2726001	0.00
	TOTAL		-
	<u>GROUPING :61: Computer - 27261</u>		
1	Depreciation - Computer	2726101	0.00
	TOTAL		-
	<u>GROUPING :62: Other Office Equipment - 27262</u>		
1	Depreciation - Other Office Equipment	276201	0.00
	TOTAL		-
	<u>GROUPING :63: FURNITURE, FIXTURES, FITTINGS & ELECTRICAL APPLIENCES - 27270</u>		
1	Depreciation - Furniture, Fixtures, Fittings And Electrical Applins. *	2727001	0.00
	TOTAL		-
	<u>GROUPING :64: OTHER FIXED ASSETS - 27280</u>		
1	Depreciation - Other Fixed Assets	2728001	0.00
	TOTAL		-


 Chief Account Officer
 Bhavnagar Municipal Corporation

31 JAN 2024



BHAVNAGAR MUNICIPAL CORPORATION
Cash Flow Statement
Cash Book register For The Year Ended On 31-03-2023
Year 2022-23 (Final)

Opening Bal	14,342.31	(Rs.in Lacs)	
Inflow		Outflow	
110 (Tax Revenue (110))	13,466.93	210 (Establishment Expenses)	16,705.33
120 (Assigned Revenues & Compensation)	4,096.87	220 (Administrative Expenses)	13,772.73
130 (Rental Income from Municipal Properties)	695.72	230 (Operation & maintenance)	6,708.20
140 ((Fees & User Charges)	2,381.04	240 (Interest and Finance Charges)	-
150 (Sale & hire Charges)	98.08	260 (Revenue Grants)	16.99
160 (Revenue Grants, Contribution and Subsidies)	9,138.96		
171 (Interest Earned)	1,999.13	340 (Decrease in Deposits Received)	3,189.58
180 (Other Income)	4,215.56	350 (Decrease in Other Liabilities)	32.29
		421 (Increase in investments in other funds)	6,020.89
320 (Increase in Grants, Contribution for Specific Purposes)	21,549.90	431 (Increase in Sundry Debtors (Receivables)	-
410 (Decrease in Fixed Assets)	2,666.49		
		BxS Diff due to migration	15,644.67
Total	60,308.68	Total	62,090.68
		Closing Bal	12,560.31

