

**M. M. THAKKAR & CO.**  
**CHARTERED ACCOUNTANTS**

1, Galaxy Commercial Centre, 1<sup>st</sup> Floor, Jawahar Road, Rajkot- 360001.  
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**INDEPENDENT AUDITOR'S REPORT**

**Opinion**

We have audited the financial statements of The Rajkot Municipal Corporation, Rajkot which comprise the Balance Sheet as at 31st 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.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the entity as at March 31, 2019, and the Excess of Income over Expenditure of the The Rajkot Municipal Corporation, Rajkot for the year ended on that date.

**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 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a 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 operations, or has no realistic alternative but to do so. Management is also responsible for overseeing the entity's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**

We have conducted a limited scope audit in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we comply with ethical requirements and plan and perform the audit to obtain reasonably moderate assurance about whether the financial statements are free from material misstatement.



Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The audit is limited primarily to inquiries of personnel of the local body and accounting and analytical procedures applied to financial data. We have not performed all the substantive tests under the audit and accordingly, our expressed audit opinion thus is based upon our verification. The audit has been confined to scrutiny of ledger accounts with complete traceability of movements in the transactions during the year to various elements of the financial statements, corroborating with corresponding comparatives. This statement is the responsibility of the management. Our responsibility is to issue a report on these financial statements based on our audit.

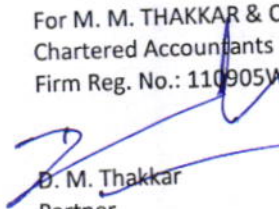
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings that we identify during our audit.

For M. M. THAKKAR & CO.  
Chartered Accountants  
Firm Reg. No.: 110905W

  
D. M. Thakkar  
Partner  
M.No.: 103762  
UDIN : 21103762AAAAIH1906  
Place : Rajkot  
Date : 1st July. 2021



**Rajkot Municipal Corporation**  
BALANCE SHEET FOR THE YEAR ENDED 31-03-2019

Amount in Lakhs

CODE NO	DESCRIPTION OF ITEM	SCHEDULE NO.	AMT RS.
	<b>LIABILITIES</b>		
	<b>RESERVE &amp; SURPLUS</b>		
3-10	MUNICIPAL FUND	B-1	72,103.33
3-11	EARMARKED FUNDS		30,670.98
3-12	RESERVES		-
	<b>TOTAL RESERVES &amp; SURPLUS</b>		1,02,774.31
3-20	<b>GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES</b>		-
	<b>LOANS</b>		
3-30	SECURED LOANS	B-2	317.66
3-31	UNSECURED LOANS		-
	<b>TOTAL LOANS</b>		317.66
	<b>CURRENT LIABILITIES AND PROVISIONS</b>		
3-40	DEPOSITS RECEIVED	B-3	32,916.76
3-50	OTHER LIABILITIES	B-4	15857.57
3-60	PROVISIONS		-
	<b>TOTAL CURRENT LIABILITIES AND PROVISIONS</b>		48,774.33
	<b>TOTAL LIABILITIES</b>		1,51,866.30
	<b>ASSETS</b>		
	<b>FIXED ASSETS</b>		
4-10	FIXED ASSETS	B-5	39138.69
4-11	CAPITAL WORK-IN- PROGRESS		-
	<b>TOTAL FIXED ASSETS</b>		39,138.69
	<b>INVESTMENTS</b>		
4-20	INVESTMENT	B-6	54,467.13
	<b>TOTAL INVESTMENTS</b>		54,467.13
	<b>CURRENT ASSETS, LOANS AND ADVANCES</b>		
4-30	STOCK IN HAND (INVENTORIES)		-
4-31	SUNDRY DEBTORS (RECEIVABLES)	B-7	36,187.18
	GROSS AMOUNT OUTSTANDING		14,925.62
4-32	LESS: ACCUMULTED PROVISION AGAINST BAD AND DOUBTFUL RECEIVABLES	B-8	21,261.56
	<b>NET AMOUNT OUTSTANDING</b>		-
4-40	PREPAID EXPENSES		-
4-50	CASH AND BANK BALANCES	B-9	19,649.67
4-60	LOANS,ADVANCES AND DEPOSITS	B-10	6,174.83
	<b>TOTAL CURRENT ASSETS, LOANS &amp; ADVANCES</b>		47,086.07
4-70	<b>OTHER ASSETS</b>	B-11	11,174.41
	<b>TOTAL ASSETS</b>		1,51,866.30
	<b>CONTINGENT LIABILITY</b>	B-12	2258.34

REFER NOTES TO ACCOUNTS ATTACHED HERewith

FOR RAJKOT MUNICIPAL CORPORATION

CHIEF ACCOUNTANT  
PALCE-RAJKOT  
DATE-01/07/2021



FOR M M THAKKAR AND CO  
CHARTERED ACCOUNTANTS

D-M THAKKAR  
PARTNER  
M. NO. 103762  
UDIN-21103762AAAAIH1906



## Rajkot Municipal Corporation


Income & Expenditure Account Statement for the Period 01-04-2018 to 31-03-2019

Amount in Lakhs

Code No	Item / Head of Account	Schedule No	Amt Rs.
	<b>INCOME</b>		
1-10	Tax Revenue	I-1	23983.69
1-20	Rental Income from Municipal Properties	I-2	1515.32
1-30	Fees & User Charges	I-3	18887.06
1-40	Sale & Hire Charges	I-4	140.55
1-50	Revenue Grants, Contributions & Subsidies	I-5	17690.61
1-60	Income From Investments	I-6	1966.14
1-70	Interest Earned	I-7	526.50
1-80	Other Income	I-8	4446.16
<b>A</b>	<b>Total - INCOME</b>		<b>69156.04</b>
	<b>EXPENDITURE</b>		
2-10	Establishment Expenses	I-9	28054.91
2-20	Administrative Expenses	I-10	1195.00
2-30	Operations & Maintenance	I-11	20211.78
2-40	Interest & Finance Expenses	I-12	33.74
2-50	Programme Expenses	I-13	941.44
2-60	Revenue Grants, Contributions & Subsidies	I-14	1656.01
2-70	Provisions & Write off	B-8	87.39
2-71	Miscellaneous Expenses		0.00
2-72	Depreciation	B-5	4133.06
<b>B</b>	<b>Total - EXPENDITURE</b>		<b>56313.33</b>
<b>A-B</b>	<b>Gross Surplus/(deficit) of income over expenditure before Prior Period Items</b>		<b>12842.71</b>
2-80	Add: Prior period Items (Net)		0.00
	<b>Gross Surplus/(deficit) of income over expenditure after Prior Period Items</b>		<b>12842.71</b>
2-90	Less: Transfer to Reserve Funds		0.00
	<b>Net balance being surplus/deficit carried over to Municipal Fund</b>		<b>12842.71</b>


REFER NOTES TO ACCOUNTS ATTACHED HEREWITH

FOR RAJKOT MUNICIPAL CORPORATION

  
 CHIEF ACCOUNTANT  
 PALCE-RAJKOT  
 DATE-01/07/2021



FOR M M THAKKAR AND CO  
CHARTERED ACCOUNTANTS

  
 D M THAKKAR  
 PARTNER  
 M. NO. 103762  
 UDIN-21103762AAAAH1906



**SCHEDULES FORMING PART OF BALANCE SHEET**  
**Rajkot Municipal Corporation**  
**SCHEDULE - B1 : EARMARKED FUNDS**

Particulars	Rs. in lakhs
	AMT
P.P.P. AVAS ROYALTY	16906.53
P.P.P. DEPOSIT INT.	2147.47
14 TH FINANCE	2623.39
MLA AREA DEVELOPMENT	444.80
AMRUT YOJNA	779.32
ENTERTAINMENT GRANT	497.55
PMAY GRANT	417.36
SWATCHH BHARAT MISSION AND MG CLEANLINESS GRANT	1581.47
SJMMY	1783.73
NEW AWAS YOJNA	1098.40
LAND REVENUE GRANT	154.16
PROFESSIONAL TAX GRANT	1087.06
DISEASE CONTROL GRANT	187.39
NULM GRANT	58.02
ICDS GRANT	643.98
HEALTH GRANT	221.52
RENBASERS O&M GRANT	38.82
<b>Grand Total</b>	<b>30670.98</b>



**Rajkot Municipal Corporation**  
**SCHEDULE - B2 : SECURED LOANS**

PARTICULAR	Rs. in lakhs AMT
<b>GUJARAT STATE DISASTER MANAGEMENT AUTHORITY LOAN</b>	
Opengin Balance	359.04
(-)Total Repayment	-41.38
<b>Closing Balance</b>	<b>317.66</b>
<b>GRAND TOTAL</b>	<b>317.66</b>



**Rajkot Municipal Corporation**  
**SCHEDULE - B3 :Deposits Received**

PARTICULAR	Rs. in lakhs
	AMT
AOP DEPOSIT	35.99
CHANGE OF USE DEPOSIT	68.67
CONSTRUCTION DEPOSIT	0.82
SECURITY DEPOSIT	204.43
COVERED PSRKING DEPOSIT	1455.74
EARNEST MONEY DEPOSIT	547.8
HEIGHT CONTROL DEPOST	250.33
LIABRARY DEPOSIT	3.88
LINK CONNECTION DEPOSIT	14.43
NULM DEPOSIT	1.43
PERMENANT DEPOSIT	130.97
PROPERTY TRANSFER DEPOSIT	29.24
UNIT CONTROL DEPOSIT	0.79
RETENTION DEPOSIT	2417.44
SUJALAM SUFLAM DEPOSIT	30.83
AVAS DEPOSIT	967.05
GENERAL DEPOSITS(INCL. HALL DEPOSITS AND TREE PLANTATIONS DEPOSITS AND OTHER MISC DEPOSITS)	26681.56
OTHER MISC GRANT/DEPOSIT	75.36
<b>GRAND TOTAL</b>	<b>32916.76</b>



**Rajkot Municipal Corporation**  
**SCHEDULE - B4 : OTHER LIABILITIES**

Particulars	Rs. in lakhs
	AMT
COLLECTION ON BEHALF OF RRL	30.55
EDUCATION CESS	879.69
LABOUR CESS	122.16
PF LIABILITY	13484.13
CPF LIABILITY	1303.95
OTHER LIABILITY	37.08
<b>Grand Total</b>	<b>15857.57</b>



**Rajkot Municipal Corporation**  
**SCHEDULE - B5 : FIXED ASSETS**

Amt in Lakhs

PARTICULAR	RATE	Amt in Lakhs			
		OP	ADDITION	DEPRECIATION	CLO
<b>Land</b>					
GARDEN 1	0.00%	196.36	120.8	0.00	317.16
LAND PURCHASE	0.00%	2040.67	130.81	0.00	2171.48
GARDEN 2	0.00%	1054.36	276.29	0.00	1330.65
GARDEN 3	0.00%	151.65	0.00	0.00	151.65
THEME BASE GARDEN	0.00%	0	29.96	0.00	29.96
AMRUT YOUJANA -GARDEN	0.00%	1.38	17.33	0.00	18.71
<b>Immovable Properties at Nominal Value</b>	0.00%	0.32	0	0.00	0.32
<b>Buildings</b>					
BUILDING SITE DEV.	10.00%	2.94	0.69	0.36	3.26
GREEN BUILDING FOR SCHOOL	10.00%	16.93	0	1.69	15.23
LIBRARY WEST ZONE	10.00%	279.90	0.16	28.01	252.05
MODAL HAWKERS ZONE	10.00%	7.04	3.34	1.04	9.34
SOLID WASTE WARD OFFICE	10.00%	74.51	20.56	9.51	85.56
NEW COMMUNITY HALL	10.00%	0.46	0	0.05	0.41553
NEW MARKET	10.00%	6.24	0	0.62	5.62
ASSETS CREATED UNDER ODF	10.00%	6.30	0	0.63	5.67
<b>Roads And Bridges</b>					
CEMENT ROAD & PAVING BLOCKS	10.00%	325.75	51.28	37.70	339.32
DIVIDOR BEAUTIFICATION FOR MAIN ROAD - BANDHKAM BRANCH	10.00%	6.32	101.9	10.82	97.39
FOOTPATH	10.00%	362.26	0	36.23	326.038
LAND COMPEN. UNDER RULE-216	10.00%	405.94	0	40.59	365.344
NEW ROAD	10.00%	3071.93	166.92	323.88	2914.96
T.P. DEV SCHEME EXPS. 1	10.00%	70.43	30.91	10.13	91.20
T.P. DEV SCHEME EXPS. 2	10.00%	2201.01	0	220.10	1980.91
NEW BRIDGE	10.00%	6.90	0	0.69	6.21
AMRUT TRANSPORTATION EXPS	10.00%	18.42	2.52	2.09	18.85
<b>Sewerage And Drainage</b>					
DRAINAGE SUAGE SYSTEM FAZE-2, PART-2 JnNURM - Mission-1 (4104341031104)	10.00%	14433.44	0	1443.34	12990.09
GUTTER	10.00%	53.45	25.08	7.85	70.68
PUBLIC BUILDING	10.00%	15.54	5.56	2.11	18.99
STROME WATER DRAINAGE /GUTTER	10.00%	251.61	34.45	28.61	257.46
DRAINAGE CLEANING MACHINERY	10.00%	0.65	0	0.06	0.58
DRAINAGE EXPS.	10.00%	231.478641	0	23.15	208.33
AMRUT YOJNA - DRAINAGE	10.00%	74.35	841.72	91.61	824.46
<b>Waterways</b>					



WATER WORKS CIVIL WORK	10.00%	1342.61	70.33	141.29	1271.64
W.W. NEW WORK	10.00%	1581.01942	338.36	191.94	1727.44
CENTRAL FILING SYSTEM	10.00%	30.338064	0	3.03	27.30
NEW BRIDGE	10.00%	6.90	0	0.69	6.21
WATER WORKS AMRUT YOJNA	10.00%	74.01	843.7	91.77	825.94
<b>Furniture, Fixture, Fittings &amp; Electrical Appliance</b>					
FURNITURE PUR.	10.00%	66.02	1.45	6.75	60.72
<b>Office And Other Equipments</b>					
COMPUTER & TOOLS PUR.	40.00%	71.38	72.78	57.66	86.50
WI FI CITY	40.00%	6.42	0	2.57	3.85
<b>Other Fixed Assets</b>					
AGVI OLAKH					
BASIC STRUCTURAL FACILITY					
CORPORATORSHRI WARD WORK	10.00%	1878.44	653.86	253.23	2279.07
DY. MAYORSHRI WARD WORK	10.00%	7.18	1.8	0.90	8.08
MAYORSHRI WARD WORK	10.00%	9.49	3.91	1.34	12.06
OPPOSITION LEADER WARD WORK	10.00%	8.00	1.88	0.99	8.89
PAY & USE TOILET	10.00%	167.92	18.46	18.64	167.74
ST. CHAIRMANSHRI WARD WORK	10.00%	8.67	2.49	1.12	10.04
SWIMMING POOL 1	10.00%	172.29	0.47	17.28	155.48
ASSETS UNDER TRAFFIC MANAGEMENT	10.00%	50.20	13.12	6.33	56.98
UNDER SECTION 63(2) WORKS	10.00%	1572.54	486.23	205.88	1852.89
SWIMMING POOL 2	10.00%	12.13	0	1.21	10.92
HOCKY FOOTBALL STADIUM ATHLETIC TRACK	10.00%	10.04	0	1.00	9.03
GYM TOOLS	10.00%	7.70	0	0.77	6.93
RACE COURSE DEV. SCHEME	10.00%	36.46	0	3.65	32.82
ASSETS UNDER NIRMAL GUJARAT	10.00%	1158.38	51.98	121.04	1089.33
NEW WARDS DEVELOPMENT WORK	10.00%	241.48	0	24.15	217.33
ASSETS CREATED UNDER WARD CLEANLINESS SCHEME	10.00%	234.58	0	23.46	211.12
BERETES , SEPEVE CONTRIBUTION	10.00%	328.50	0	32.85	295.65
RAJIV AVAS SOCIO ECONOMIC SURVEY	10.00%	24.79	0	2.48	22.31
SCLUPTURE WORKSHOP	10.00%	33.88	0	3.39	30.50
MOBILE TOILET	10.00%	150.63	0	15.06	135.57
ASSET/EQUIPMENTS OCCUPIED UNDER SBM	10.00%	223.14	712.85	93.60	842.39
<b>Plant And Machinery</b>					
ANTI MOSQUITO MACHINE	15.00%	13.10	0	1.96	11.13
MODERN TOOLS	15.00%	103.22	65.88	25.36	143.73
WORKSHOP MACHINERY	15.00%	1.84	0	0.28	1.57
WORKSHOP MORDENIZATION AND VEHICLE MONITORING	15.00%	0.68	0.03	0.11	0.60
SEMI AUTO ANALYSER	15.00%	7.45	0.00	1.12	6.33
<b>Public Lighting</b>					
CENTRAL POLL LIGHTING	15.00%	144.32	20.59	24.74	140.18
ENERGY CONSERVATION	15.00%	45.45	18.64	9.61	54.48
ESCROW DEPOSIT ACCOUNT	15.00%	96.19	461.58	83.67	474.10
HIGH MAST LIGHT	15.00%	59.96	0	8.99	50.96
NEW LIGHTS	15.00%	223.87	33.85	38.66	219.06
NEW STREET LIGHT FOR VAVDI KOTHARIYA	15.00%	16.33	13.58	4.49	25.42



TRAFFIC SIGNAL, BLINKERS & C.C.TV.	15.00%	34.79	27	9.27	52.52
WATER COOLER	15.00%	33.59	24.7	8.74	49.55
SOLAR ENERGY	15.00%	6.17	0	0.93	5.24
<b>Vehicles</b>					
CNG CAR / E.SHOOTERS	15.00%	3.40	0	0.51	2.89
FIRE VEHICLE & TOOLS	15.00%	344.99	170.53	77.33	438.20
Vehicle Purchase General	15.00%	195.56	21.59	32.57	184.58
ZOO DEV.Ele Vehichle Purchase	15.00%	991.33	73.92	159.79	905.46
<b>Grand Total</b>		<b>37205.91</b>	<b>6065.84</b>	<b>4133.06</b>	<b>39138.69</b>



**Rajkot Municipal Corporation**  
**SCHEDULE - B6 : INVESTMENTS-GENERAL FUND**

PARTICULAR	Rs. in lakhs
AMT	
CPF INV (SBI AUTO FD)	2546.16
DENA BANK AUTO FD	55.75
TAX BRANCH AXIS FD-7.5% NO. 12435356	2.85
ICICI-PGVCL-0153BGFD001017	40.69
NHAI ICICI-6.90% NO. 4519	1.50
NHAI ICICI -6.90% NO. 4619	1.00
ICICI-RUDA-WW-01538GFD001019	1.03
IOB FIRE NO. BG-1743/20/2012	7.50
CORPORATION BANK FD-7.27% NO. 915911	2000.00
GSFS PPP-6.75% NO. 50108	5778.85
GSFS PPP-6.75% NO. 50943	2865.96
GSFS PPP-7.25% NO. 50894	2004.94
GSFS PPP - 7.25% NO. 54947	3048.00
GSFS PPP-7.25% NO. 54995	2288.26
GSFS PPP-7.25% NO. 54996	1066.60
GSFS PPP-7.25% NO. 57193	1850.93
IDBI FD-7.20% NO. 1144050	2500.00
PUNJAB AND SIND FD-6.91% NO. 233356	1500.00
PUNJAB AND SIND FD-6.91% NO. 488061	1500.00
UBI FD-7.11% NO. 110901	3000.00
VIJAYA BANK FD-7.07% NO. 488103	1000.00
VIJAYA BANK FD-7.22% NO. 488132	3048.00
VIJAYA BANK FD-7.31% NO 273988	3500.00
PF Credit For GOG	14859.11
<b>Grand Total</b>	<b>54467.13</b>



Rajkot Municipal Corporation  
SCHEDULE - B7 : SUNDRY DEBTORS

Particular	Rs. In Lakhs
	Amt Rs.
PROPERTY TAX DEBTORS	36187.18
<b>TOTAL</b>	<b>36187.18</b>



**Rajkot Municipal Corporation**  
**SCHEDULE - B8 : SUNDRY DEBTORS**

Rs. In Lakhs

Particular	Amt Of Debtors	Provision
UPTO 2 YEARS @ 0%	16243.15	0.00
FOR 2 TO 3 YRS @ 25%	3825.61	956.40
FOR 3 TO 4 YRS @50%	3164.76	1582.38
FOR 4 TO 5 YRS @ 75%	2267.29	1700.47
FOR EXCEEDING 5 YRS @ 100%	10686.37	10686.37
<b>TOTAL</b>	<b>36187.18</b>	<b>14925.62</b>
LESS: PROVISION OS 31.03.2018	-	14838.23
<b>PROVISION TO BE CHARGED/(WRITTEN BACK) TO P&amp;L</b>		<b>87.39</b>



**Rajkot Municipal Corporation**  
**SCHEDULE - B9 : BANK BALANCES**

Rs. in lakhs	
<b>PARTICULAR</b>	<b>AMT</b>
AXIS BANK	4297.24
HDFC BANK	1182.01
DENA BANK	2.23
SBI	1.73
ICICI BANK	11991.03
IOB BANK	2.32
CBI BANK	27.17
YES BANK	73.51
UBI BANK	602.00
KOTAK MAHINDRA BANK	1470.43
<b>TOTAL</b>	<b>19649.67</b>



**Rajkot Municipal Corporation**  
**SCHEDULE - B10 : LOANS AND ADVANCES**

Particulars	Rs. in lakhs
	AMT
FESTIVAL LOAN BALANCE	65.14
FOOD LOAN BALANCE	163.49
HOUSING LOAN BALANCE	3975.42
VEHICLE LOAN BALANCE	40.54
PF LOAN BALANCE	1753.61
STORE ADVANCE	176.63
<b>TOTAL</b>	<b>6174.83</b>



**Rajkot Municipal Corporation**  
**SCHEDULE - B11 : OTHER ASSETS**

PARTICULAR	Rs. in lakhs
FUNDWISE/PROJECTWISE RECEIVABLE	AMT
MP GRANT	0.26
APPRENTICE GRANT	81.59
MALERIA SCHEME GRANT	329.01
E.R.C./GSDMA MAINTENANCE GRANT	121.87
<b>GRANT DUE BUT NOT RECEIVED</b>	
OCTROI GRANT	1117.76
ENTERTAINMENT GRANT	13.22
EDUCATION CESS GRANT	3899.70
PROFESSIONAL TAX GRANT	523.71
PMAY GRANT-STATE GOVT.	328.50
PMAY GRANT-CENTRAL GOVT.	148.80
SWARNIM GRANT	4586.12
AMOUNT RECEIVABLE FROM RAJKOT SPORTS PROMOTION FOUNDATION	23.87
<b>TOTAL</b>	<b>11174.41</b>



**Rajkot Municipal Corporation**  
**SCHEDULE - B12: CONTINGENT LIABILITY**

Rs. in lakhs	
PARTICULAR	AMT RS
<b>86-87 Deficiency Loan</b>	
Opening Balance	1715.34
(-)Total Repayment	0.00
<b>Closing Balance</b>	<b>1715.34</b>
<b>STATE GOVT. (WORLD BANK) LOAN</b>	
Opening Balance	543.00
(-)Total Repayment	0.00
<b>Closing Balance</b>	<b>543.00</b>
<b>GRAND TOTAL</b>	<b>2258.34</b>



SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT STATEMENT

Rajkot Municipal Corporation

SCHEDULE - 11 : TAX REVENUES

Amount in Lakhs

PARTICULAR	AMT RS.
HOUSE TAX	19306.23
CONSERVANCY TAX	0.00
FIRE TAX	0.00
GOVT. BUILDINGS SERVICE CHARGE	82.51
DRAINAGE CHARGES	0.00
NOTICE FEE	40.73
INT. ON LATE PAYMENT (TAX)	1057.57
STREET LIGHT TAX	0.00
INT. ON LATE PAYMENT (WATER TAX)	0.00
PROF. TAX	2039.45
CABLE T.V. TAX	0.00
THEATER TAX	24.35
VEHICLE TAX	1582.69
PROPERTY TAX DEBTORS REDUCED DUE TO REDUCTION IN INDUSTRIAL PROPERTY RATES	-149.85
<b>Grand Total</b>	<b>23983.69</b>



**Rajkot Municipal Corporation**  
**SCHEDULE - 12 : RENTAL INCOME FROM MUNICIPAL PROPERTIES**

PARTICULAR	Amount in Lakhs
	AMT RS.
MADHAV RAO SINDHIYA GROUND	4.85
ATHLETIC GROUND RENT	26.24
LEASE RENT	6.46
LAND RENT (MARKET)	0.00
BUILDING RENT (MARKET)	47.15
COMMUNITY HALL RENT	95.65
AUDITORIUM RENT	49.93
BUILDING RENT (ESTATE)	51.96
HOARDING BOARD RENT	592.01
LAND RENT	147.86
SEASONAL STALL	20.09
DISNEY LAND RENT (ESTATE)	18.01
WEEKLY MARKET	1.38
4G LICENCE FEE	29.36
DECO. (MANDAP, GATE) RENT	77
HAWKERS ZONE	136.66
ADMINIS. CHARGE (ESTATE)	199.02
FOOD COURT INCOME	5.33
FOOD PLAZA	6.36
<b>TOTAL</b>	<b>1515.32</b>



**Rajkot Municipal Corporation**  
**SCHEDULE - 13 : FEES AND USER CHARGES**

Amount in Lakhs

PARTICULAR	AMT RS.
WATER CHARGE	3189.26
DOOR TO DOOR GARBAGE	2322.12
RTI FEE	4.15
SHOP REGISTRATION FEE	4.08
LICENCE FEE (FOOD)	48.9
BIRTH-DEATH CERTY	10.07
MERRIAGE REGIS.	2.58
NURSING HOME REG. FEE	0.57
CHARGE FOR MOSQUITO PRODUCTION	6.85
ADMINISTRATION CHARGE (CLEANING)	31.39
MOBILE TOILET RENT	5.43
LICENSE FEE (FACTORY)	0.42
SALAGE	7.11
TENNIS COURT FEE	17.91
MARATHON TRACK FEE	0.01
SKATING GROUND RENT	1.59
ANIMAL HOSTEL FEE/ REGISTRATION	8.31
STRAY CATTLE FINE	11.71
CATTLE FOOD	19.87
IMPACT FEE	22.55
F.S.I.	11283.02
PERMISSION FEE	27.44
MISC. INCOME (T.P.)	876.52
DEVELOPMENT CHARGES	13.07
LICENCE FEE	16.69
MOBILE TOWER FEE	3.19
OPEN PLOT TAX	495.67
UNDERGROUND CABLE RENT	45.47
LIBRARY FEE (PJN)	6.78
PAY & PARK	12.21
CIRCULE & DEVIDER PREMIUM	6.06
ADMIN. CHARGE OF TREE	0.91
ZOO ENTRY FEE	178.25
RACE COURSE	139.16
EDU. FEE	0.72
TRUE COPY FEE	0.19
AMBULANCE FEE	6.33
FIRE ADMIN. CHARGE	15.27



SUPERVISION CHARGE FOR OTHERS	34.08
WATER CHARGE (WATER TANKER)	11.15
<b>TOTAL</b>	<b>18887.06</b>



**Rajkot Municipal Corporation**  
**SCHEDULE - 14 :- SALE AND HIRE CHARGES**

PARTICULAR	Amount in Lakhs
	AMT RS.
GARDEN INCOME	1.93
OLD GOODS SELL.	74.82
PUBLICATION FEE	63.8
<b>TOTAL</b>	<b>140.55</b>



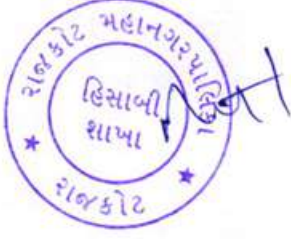
**Rajkot Municipal Corporation**  
**SCHEDULE 15 : REVENUEGRANTS, CONTRIBUTION AND SUBSIDIES**

Amount in Lakhs	
PARTICULAR	AMT RS.
OCTROI GRANT	13414.16
TRAFIC NIYAMAN GRANT	157.63
SECONDARY EDU.	3.32
ZOO SCHEME DEVELOPMENT GRANT	20.02
BSUP CREDIT BALANCE	375.46
RAJIV AAVAS CREDIT BALANCE	60.27
EDUCATION CESS GRANT CREDIT BALANCE	3631.68
UID GRANT BALANCE	28.07
<b>TOTAL</b>	<b>17690.61</b>



Rajkot Municipal Corporation  
SCHEDULE- 16 : INCOME FROM INVESTMENTS

	Amount in Lakhs
NAME	AMT RS.
INT. ON CORPO. FUND INVESTMENT	1966.14
<b>TOTAL</b>	<b>1966.14</b>



Rajkot Municipal Corporation  
SCHEDULE 17 : INTEREST EARNED

Amount in Lakhs

PARTICULAR	AMT RS.
Saving Bank Interest	488.75
Interest on Advance Given To Employees	37.75
<b>TOTAL</b>	<b>526.50</b>



**Rajkot Municipal Corporation**  
**SCHEDULE -18 : OTHER INCOME**

Amount in Lakhs	
NAME	AMT RS.
SPONSORSHIP INCOME	11.00
AVAS SCHEME	136.10
PENSION RECOVERY	11.26
OTHER MISC. INCOME	585.12
AMINITY CHARGE	1226.92
AVAS SCHEME	67.53
BETTERMENT LEVY	377.53
DRAINAGE CONN. CHARGE	97.12
NEW WATER CONNECTION CHARGE	264.87
LAND SELL	3.97
PPP AWAS PROJECT CONSULTING FEE	5.21
QTR. SELLING	0.07
SHOPPING CENTER	1654.78
TRANSFER FEE	4.68
<b>TOTAL</b>	<b>4446.16</b>



**Rajkot Municipal Corporation**  
**SCHEDULE 19 :- ESTABLISHMENT EXPENSES**

PARTICULAR	Amount in Lakhs AMT RS.
COMMI.DEPT. SALARY EXP.	139.47
SALARY-ESTA ADMIN DEPT	452.97
STIPEND - ESTA & ADM DEPT	75.29
STAFF RECRUITMENT EXPENSE - ESTA & ADM DEPT	43.54
STAFF ACCIDENT EXP. - ESTA & ADM DEPT	93.95
STAFF MEDICLAIM - ESTA & ADM DEPT	0.21
AUDIT SALARY	97.91
SECRETARY SALARY	93.32
SALARY-ELECTION BRANCH	44.61
SALARY-IT BRANCH	82.59
SALARY - WORK SHOP DEPT	145.43
STAFF INSU. - WORK SHOP DEPT	0.43
SALARY - ACCOUNT DEPT	182.30
GRATUITY EXP. - STAFF OTHER EXPENSE	1349.66
STAFF PENSION- STAFF OTHER EXPENSE	5064.92
STAFF PENSION COMUTATION - STAFF OTHER EXPENSE	1543.50
STAFF PENSION CONTRI. FROM C.P.F. - STAFF OTHER EXPENSE	0.03
L.T.C. (GENERAL) - STAFF OTHER EXPENSE	13.06
SALARY - SHOP AND ESTA DEPT	8.78
SALARY - CENTRAL STORE DEPT	26.20
STAFF UNIFORM - CENTRAL STORE DEPT	79.41
SALARY - TAX COLLCECTION DEPT	697.17
SALARY - LEGAL DEPT	86.60
MUNI. COURT SALARY - LEGAL DEPT	34.00
SALARY - SECURITY DEPT	544.79
SALARY - FIRE DEPT	839.32
STAFF INSU. - FIRE DEPT	4.10
SALARY - ROSHANI DEPT	458.13
STAFF INSU. - ROSHANI DEPT	1.61
SALARY- HEALTH DEPT	496.90
GEN. CONSER. SALARY (SWEEPER) - CLEANING LABOUR DEPT	7718.55
SP. CONSER.SALARY	1615.22
SALARY (ANTI MELERIYA) (VONKLA GANG)	100.85
SALARY - ANCD	382.87
SALARY - PROJECT DEPT	79.53
SALARY - CULTURE GROWTH DEPT	121.79
SALARY - SWIMMING POOL	210.14
SALARY - LIABRARY DEPT	91.48
MARKET SALARY - MARKET BRANCH	269.98
ESTATE SALARY	193.52



SALARY - T P AND DEVELOPMENT DEPT	519.77
GOVT. T.P. SALARY	48.70
STAFF EXP. - JN NURM MISSION 1	99.13
STAFF EXP. - JN NURM MISSION 2	14.77
SALARY - AVAS YOJNA DEPT	211.38
RAJIV AVAS SCHEME	40.36
SALARY - GARDEN BRANCH	253.41
SALARY- ZOO BRANCH	116.52
STAFF INSU. - ZOO BRANCH	0.50
SALARY - WATER WORK DEPT	1272.43
SALARY - FILTER PLANT	321.12
SALARY - BANDHAKAM BRANCH	915.30
DRAINAGE SCHEME SALARY EXP.	574.50
SALARY - TRANSPORT DEPT	161.10
SALARY - SECONDARY EDU SCHOOL	21.79
<b>TOTAL</b>	<b>28054.91</b>



**Rajkot Municipal Corporation**  
**SCHEDULE I10 :- ADMINISTRATIVE EXPENSES**

PARTICULAR	Amount in Lakhs	
	AMT RS.	
HOSPITALITY EXP. - COMMISSIONER BRANCH		0.59
HOSPITALITY EXP. - DEPUTY COMMISSIONER BRANCH		0.71
ELECTRICITY EXP. - COMMISSIONER BRANCH		0.76
CONTINGENCY EXP. - COMMISSIONER BRANCH		1.71
TELEPHONE EXP. - COMMISSIONER BRANCH		2.22
OUTSOURCING STAFF EXPENSE - ESTA & A D M BRANCH		8.76
CONTINGENCY - ESTA & A D M BRANCH		3.87
TELEPHONE EXP. - ESTA & A D M BRANCH		2.51
HOSPITALITY EXP. - ESTA & A D M BRANCH		0.50
ADVERTISEMENT - ESTA & A D M BRANCH		59.91
CONTINGENCY - AUDIT DEPT		1.20
TELEPHONE - AUDIT DEPT		0.03
OUTSOURCING STAFF EXPENSE - SECRETORY DEPT		5.74
CORPORATORS HONORARIUM		118.40
CONTINGENCY - SECRETORY DEPT		9.60
TELEPHONE - SECRETORY DEPT		1.57
TRAVELLING EXP. SECRETORY DEPT		2.27
GENERAL HOSPITALITY EXP. SECRETORY DEPT		3.96
STANDING COMMITTEE HOSPITALITY		2.67
ELECTRICITY -SECRETORY DEPT		0.87
CONTINGENCY EXP. - ELECATON DEPT		0.08
TELEPHONE EXP. - ELECATION DEPT		0.09
OUTSOURCING STAFF EXPENSE - I T DEPT		3.89
CONTINGENCY EXP. - I T DEPT		0.06
TELEPHONE EXP. - I T DEPT		0.25
WEB SERVICES & INTERNET - I T DEPT		32.62
OUTSOURCING STAFF EXPENSE - CALL CENTRE		15.44
CONTINGENCY EXP. - WORK SHOP DEPT		0.01
TELEPHONE EXP. - WORK SHOP DEPT		0.03
OUTSOURCING STAFF EXPENSE- ACCOUNT DEPT		1.05
CONTINGENCY EXP.- ACCOUNT DEPT		11.01
TELEPHONE EXP. - ACCOUNT DEPT		0.11
ACCIDENTAL EXP. - ACCOUNT DEPT		20.19
OTHER REFUND - STFF AND OTHER EXPENSE		161.75
OUTSOURCING STAFF EXPENSE - SHOP AND ESTA DEPT		1.33
CONTI.- SHOP AND ESTA DEPT		0.06
TELEPHONE - SHOP AND ESTA DEPT		0.15
CONTINGENCY -CENTRAL STORE DEPT		0.33
TELEPHONE EXP. -CENTRAL STORE DEPT		0.02
PRINTING AND STATIONARY -CENTRAL STORE DEPT		99.86



OUTSOURCING STAFF EXPENSE - TAX COLLECTION BRANCH	19.61
MISC.STATIONARY - CENTRAL STORE DEPT	59.96
CONTINGENCY EXP. - TAX COLLECTION BRANCH	3.63
TELEPHONE EXP. - TAX COLLECTION BRANCH	0.36
BILL NOTICE DISTRI. EXP. - TAX COLLECTION BRANCH	62.73
ELECTRICITY - TAX COLLECTION BRANCH	3.92
ASSESSMENT EXP. - TAX COLLECTION BRANCH	28.77
OTHER TAX REFUND -- TAX COLLECTION BRANCH	0.01
VEHICLE TAX REFUND -- TAX COLLECTION BRANCH	3.00
OUTSOURCING STAFF EXPENSE - LEGAL DEPT	3.61
CONTINGENCY EXP. - LEGAL DEPT	2.11
TELEPHONE EXP. - LEGAL DEPT	0.34
LEGAL FEE - LEGAL DEPT	42.67
LEGAL FEE - LEGAL DEPT	8.88
ELECTRICITY EXP. - LEGAL DEPT	0.55
OUTSOURCING STAFF EXPENSE - SECURITY BRANCH	3.86
CONTINGENCY EXP. - SECURITY BRANCH	0.52
TELEPHONE EXP. - SECURITY BRANCH	0.29
CONTINGENCY EXP. - FIRE BRIGED DEPT	2.96
TELEPHONE EXP. - FIRE BRIGED DEPT	1.19
ELECTRICITY - FIRE BRIGED DEPT	12.87
CONTINGENCY - ROSHNI DEPT	1.26
TELEPHONE EXP.- ROSHNI DEPT	0.08
OUTSOURCING STAFF EXPENSE - HEALTH DEPT	25.45
CONTINGENCY - HEALTH DEPT	1.92
TELEPHONE EXP.- HEALTH DEPT	0.31
ELECTRICITY EXP. - HEALTH DEPT	80.98
CONTINGENCY - URBAN MELERIYA (GRANTBLE)	0.90
TELEPHONE EXP. - URBAN MELERIYA (GRANTBLE)	0.06
OUTSOURCING STAFF EXPENSE - SPECIAL CONSERVANCY SOLID WEST DEPT	11.18
CONTINGENCY - SPECIAL CONSERVANCY SOLID WEST DEPT	2.85
ELECTRICITY EXP. - SPECIAL CONSERVANCY SOLID WEST DEPT	24.22
OUTSOURCING STAFF EXPENSE - A N C D	29.67
CONTINGENCY - A N C D	0.21
TELEPHONE EXP. - A N C D	0.04
CONTINGENCY EXP. - PROJECT DEPT	0.76
TELEPHONE EXP. - PROJECT DEPT	0.02
OUTSOURCING STAFF EXPENSE - CULTURE DEVELOP DEPT	1.29
CONTINGENCY EXP. - CULTURE DEVELOP DEPT	1.03
ELECTRICITY EXP. - CULTURE DEVELOP DEPT	9.28
CONTINGENCY - SWIMMING POOL	0.09
CONTRACT BASE EMP. - LIBRARY	29.59
OUTSOURCING STAFF EXPENSE - MARKET DEPT	18.43
CONTINGENCY EXP. - MARKET DEPT	0.25



ELECTRICITY EXP. - MARKET DEPT	0.73
TELEPHONE EXP. - MARKET DEPT	0.01
OUTSOURCING STAFF EXPENSE - ESTATE	2.29
CONTINGENCY EXP. - ESTATE	1.96
OUTSOURCING STAFF EXPENSE - T P I DEVELOPMENT DEPT	23.86
CONTINGENCY - T P I DEVELOPMENT DEPT	8.05
TELEPHONE EXP. - T P I DEVELOPMENT DEPT	0.23
ELECTRICITY EXP. - T P I DEVELOPMENT DEPT	0.15
CONSULTANT FEE - JN NURM MISSION 1	3.51
CONTINGENCY - JN NURM MISSION 1	1.14
STATIONARY EXP. - JN NURM MISSION 1	0.04
CONTINGENCY - AVASH YOJNA DEPT	4.92
TELEPHONE - - AVASH YOJNA DEPT	0.11
TELEPHONE EXP. - AVASH YOJNA DEPT	0.42
CONTINGENCY - AVASH YOJNA DEPT	0.84
CONTINGENCY EXP. - MAHATMA GANDHI MEUSEUM	0.02
CONTINGENCY EXP. - GARDEN DEPT	0.01
TELEPHONE EXP. - GARDEN DEPT	0.19
OUTSOURCING STAFF EXPENSE - ZOO DEPT	35.45
CONTINGENCY - ZOO DEPT	0.79
TELEPHONE EXP. - ZOO DEPT	0.10
CONTINGENCY - WATER WORK DEPT	5.99
TELEPHONE EXP. - WATER WORK DEPT	0.86
OUTSOURCING STAFF EXPENSE -BANDHAKAM DEPT	4.91
CONTINGENCY -BANDHAKAM DEPT	1.54
TELEPHONE EXP. -BANDHAKAM DEPT	0.08
ELECTRICITY EXP.-BANDHAKAM DEPT	0.34
CONTINGENCY EXP. - DRAINAGE DEPT	2.39
TELEPHONE EXP. - -DRAINAGE DEPT	0.20
CONTINGENCY - TRANSPORT DEPT	1.15
TELEPHONE - TRANSPORT DEPT	0.01
ELECTRICITY - TRANSPORT DEPT	0.07
CONTINGENCY - SECONDARY EDUCATIONAL SCHOOL	7.60
TELEPHONE - SECONDARY EDUCATIONAL SCHOOL	0.77
ELECTRICITY - SECONDARY EDUCATIONAL SCHOOL	1.41
CULTURAL TOUR FOR PUPILS - SECONDARY EDUCATIONAL SCHOOL	4.97
<b>TOTAL</b>	<b>1195.00</b>



**Rajkot Municipal Corporation**  
**SCHEDULE I-11 :- OPERATIONS AND MAINTANANCE**

Amount in Lakhs

PARTICULAR	AMT RS.
COMPUTER - I T DEPT	2.87
COMPUTER MAINTENANCE - I T DEPT	25.36
VEHICLE INSU.(OTHER) - WORKSHOP DEPT	24.37
FOGING MACHINE MAINT. - WORKSHOP DEPT	0.01
TOOLS & PLANT - WORKSHOP DEPT	1.42
VEHICLE MAINT. EXP. - WORKSHOP DEPT	28.81
TYRE-TUBE-BATTERY - WORKSHOP DEPT	34.88
PETROL/DIESEL OIL LUBRI, GREASE PUR. - WORKSHOP DEPT	724.72
ELECTRICITY EXP. - WORKSHOP DEPT	1.64
CONTRACT BASE VEH. - TAX COLLECTION DEPT	13.46
PRIVATE SECU.CONTRA.EXP.- SECURITY DEPT	907.53
CONTRACT BASE DRIVER FIRE BRIGADE DEPT	39.59
VEHICLE INSU. - FIRE BRIGADE DEPT	10.76
FIRE TOOLS STORE - FIRE BRIGADE DEPT	5.97
VEHICLE MAINTENANCE - FIRE BRIGADE DEPT	19.61
STREET LIGHT MAINT. - ROSHNI DEPT	54.07
STREET LIGHT MAINT.- ROSHNI DEPT	57.94
BUILDING MISC. MAINT. - ROSHNI DEPT	42.84
STREET LIGHT ELE. - ROSHNI DEPT	459.71
BUILDING, FOUNTAIN ELE. - ROSHNI DEPT	32.84
MOBILE DISPEN. EXP. - HOSPITALS	17.50
DISEASE CONTROL - URBAN MELERIYA (GRANTABLE)	0.17
OUTSOURCING VEHICLE -SPECIAL CONSERVANCY SOLID WASTE MGMT	149.44
STORES - SPECIAL CONSERVANCY SOLID WASTE MGMT	23.34
VEHICLE MAINT. EXP - SPECIAL CONSERVANCY SOLID WASTE MGMT	39.40
CONTRACT BASE GARBAGE - SPECIAL CONSERVANCY SOLID WASTE MGMT	304.91
CONTRACT BASE GARBAGE - SPECIAL CONSERVANCY SOLID WASTE MGMT	1378.17
HOU.SOC CLEAN GRANT - SPECIAL CONSERVANCY SOLID WASTE MGMT	129.98
CONTRACT BASE VONKLA, NALA, BOX GUTTER SAFAI - SPECIAL CONSERVANCY SOLID WASTE MGMT	12.65
DOOR TO DOOR COLLEC. - SPECIAL CONSERVANCY SOLID WASTE MGMT	54.92



COMMUNITY CENT. ELE. - A N C D	3.17
MEDICINES (STORES) - A N C D	0.39
MAINTENANCE - A N C D	4.71
CATTLE TRANS. EXP. - A N C D	14.01
CATTLE GRANT - A N C D	128.61
CATTLE FOOD - A N C D	119.50
DOGS STERILI. - A N C D	72.98
COMPETANT RAJKOT - PROJECT DEPT	20.05
REN BASERA MAINT. - PROJECT DEPT	0.02
VEHICLE MAINT. - PROJECT DEPT	3.40
ELECTRICITY EXP. - CULTURE DEVELOPMENT DEPT	21.21
MAINTENANCE - SWIMMING POOL BRANCH	14.62
ELECTRICITY - SWIMMING POOL BRANCH	33.12
BOOKS PUR. - LIABRARY	42.28
TELEPHONE EXP LIABRARY	2.50
ELECTRICITY EXP. - LIABRARY	4.27
LIBRARY - LIBRARY	0.15
CLEANING EXP. - LIBRARY	3.44
OUTSOURCING VEHICLE - ESTATE DEPT	2.60
ELECTRICITY EXP. -- ESTATE DEPT	30.19
CLEANING EXP. -- ESTATE DEPT	41.83
OUTSOURCING VEHICLE - T P & DEVELOPMENT DEPT	7.04
MATERIALS EXP. - T P & DEVELOPMENT DEPT	1.53
MUSEUM REPAIRING EXPS. - MAHATMA GANDHI MUSEUM	26.25
MUSEUM MAINTENANCE EXPS. -- MAHATMA GANDHI MUSEUM	20.42
MUSEUM ELECTRICITY EXPS. -- MAHATMA GANDHI MUSEUM	2.65
ELECTRICITY EXP. - GARDEN DEPT	7.58
SURFACING OF PLAY GROUND - GARDEN DEPT	19.91
PLANTATION EXP. - GARDEN DEPT	196.81
PUBLIC GARDEN MAINT. - GARDEN DEPT	457.27
GARDEN MAINT. - GARDEN DEPT	58.61
WILD ANIMAL FOOD - ZOO DEPT	94.62
MEDICINE PUR. - ZOO DEPT	2.14
ELECTRICITY EXP. - ZOO DEPT	13.11
ZOO MAINT. & PROMOTION EDUCATIION ACTIVITY - ZOO DEPT	3.71
PIPE MAINT. - WATER WORKS DEPT	399.92
VALVE OPERATING - WATER WORKS DEPT	304.91
WATER SUPPLY GOVT. CHARGE -- WATER WORKS DEPT	4675.03
FILTER PLANT MAINT, GOODS - FILTER PLANT	649.88
ELECTRICITY - FILTER PLANT	2951.88
CHEMICALS PUR. - FILTER PLANT	111.50



WATER SUPPLY EMERGENCY SCH.EXP. - WATER SUPPLY EMERGENCY YOJNA	24.29
NYARI-2 EMERGENCY - WATER SUPPLY EMERGENCY YOJNA	24.22
NYARI-1 OPERA.& MAINT. - - WATER SUPPLY EMERGENCY YOJNA	20.90
WATER DISTRI. BY TANKER - WATER SUPPLY EMERGENCY YOJNA	301.84
CORPO. LAND PROTECTION - BANDHAKAM DEPT	42.19
BUILDING REPAIR (GENERAL) - BANDHAKAM DEPT	198.84
PUBLIC TOILET, URINAL - - BANDHAKAM DEPT	31.46
GUTTER & OTHER MAINT. - BANDHAKAM DEPT	107.96
COMMUNITY HALL MAINT. - - BANDHAKAM DEPT	22.72
NALA-BRIDGE MAINT. - BANDHAKAM DEPT	48.21
ROAD MAINT. - BANDHAKAM DEPT	356.43
FOOTPATH REPAIRING - BANDHAKAM DEPT	90.79
CREMATORIUM MAINT. - BANDHAKAM DEPT	39.60
GRAVEYARD MAINT. - BANDHAKAM DEPT	1.06
DRAINAGE MAINT./REP. NEW WORK - DRAINAGE DEPT	708.84
TREATMENT PLANT - DRAINAGE DEPT	47.46
PUMPING STATION - DRAINAGE DEPT	94.23
COLLECTIVE SYSTEM - DRAINAGE DEPT	239.61
CLEANING MACHINERY - DRAINAGE DEPT	125.87
WATER POLLUTION - DRAINAGE DEPT	4.31
DRAINAGE MAINT./REP. NEW WORK - DRAINAGE DEPT	812.03
CYCLE SHARING MAINTENANCE - TRANSPORTATION DEPT	1.70
TRAFFIC MANAGEMENT - TRANSPORTATION DEPT	199.91
R.R.M. CONTRI. - TRANSPORTATION DEPT	1475.00
HOUSE RENT - SECONDARY EDUCATIONAL SCHOOLS	2.06
TOOLS/FURNITURE/ COMPUTER PUR. -SECONDARY EDUCATIONAL SCHOOLS	1.02
UNIFORM EXP. -SECONDARY EDUCATIONAL SCHOOLS	22.32
PLAYING TOOLS -SECONDARY EDUCATIONAL SCHOOLS	0.20
FIRE SAFETY EQUIPMENTS - SECONDARY EDUCATIONAL SCHOOLS	0.01
<b>TOTAL</b>	<b>20211.78</b>



**Rajkot Municipal Corporation**  
**SCHEDULE I-12 :- INTEREST AND FINANCE CHARGES**

Amount in Lakhs	
PARTICULAR	AMT RS.
LOAN INTEREST	33.74
<b>TOTAL</b>	<b>33.74</b>



**Rajkot Municipal Corporation**  
**SCHEDULE I-13. :- PROGRAMME EXPENSES**

<b>PARTICULAR</b>	<b>Amount in Lakhs</b>
<b>AMT RS.</b>	
STATIONARY EXP.	11.79
HEALTH EDU.PROG.	25.16
ANTI BEGGARS	5.00
DIKRI YOJANA GRANT	0.35
U.B.S. PROJECT EXP.	0.56
CITY CULTURAL ACTI.	488.90
DIWALI CARNIVAL	144.24
RAJKOT MARATHON	149.97
COMPETITION	5.30
EDU./LITRA. PROG.	0.24
BOOK FAIR	50.00
FLOWER SHOW	59.93
<b>TOTAL</b>	<b>941.44</b>



**Rajkot Municipal Corporation**  
**SCHEDULE I-14 :- REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES**

NAME	Amount in Lakhs AMT RS.
SATYA SAI HEART HOS. GRANT	50.00
CANCER HOSPI. GRANT	10.00
B.T. SAVANI KIDNEY HOSPITAL GRANT	10.00
SHREE SADGURU CHERITABLE TRUST	30.00
THELESAMIYA DIABETES TREATMENT	5.00
THELESAMIYA & JUVENILE DIABETIS	5.00
CREMATORIUM GRANT TO N.G.O.S	69.75
GRANT	10.00
LIBRARY GRANT TO NGO	19.30
SCHOOL EMPLOYTEES MAHEKAM EXPS.	113.33
OTHER EXP	113.93
SUKANYA SAMRUDDHI YOJNA	4.54
SAG GRANT EXPS	64.49
AFFORDABLE HOUSING DEBIT BALANCE	830.25
RENBASERA GRANT DEBIT BALANCE	202.72
JNNURM GRANT DEBIT BALANCE	52.48
DAY CELEBRATION EXPS.	65.22
<b>TOTAL</b>	<b>1656.01</b>



**NOTES TO ACCOUNTS  
RAJKOT MUNICIPAL CORPORATION  
BALANCE SHEET AS ON 31ST MARCH 2019**

**BASIS OF PRESENTATION**

Preparation of Statement of Revenue, Expenditure and Balance Sheet requires reliance to be placed on certain assumptions and information provided by the corporation. Reliance was also placed on the various records, registers and data made available from various zones and departments. The following are the methodologies and assumptions adopted for the preparation of the same:

**I INCOMES/REVENUES AND EXPENDITURE**

i) Rajkot Municipal corporation has a system of pre audit in respect of majority items of Expenditure Assets and liabilities.

ii) Information on Income as presented is as per the actual amount considered while preparing annual budget.

iii) The income from Property Tax and related taxes, such as conservancy tax, fire tax, street light tax, drainage tax, garbage tax, water tax, etc. are based on the demands raised during the year.

iv) Income under heads other than Property Tax and related taxes, are accounted for on receipt basis.

v) Information on Expense as presented is as per the actual amount considered while preparing annual budget.

vi) In respect of under mentioned items, accounting has been done as per details available in the designated software for that item.

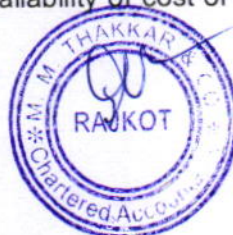
Staff Housing Loan  
Staff Vehicle Loan  
Staff PF Loan

vii) In respect of items appearing in "Earmarked funds" balance remaining of completed projects has been transferred to income and expenditure account.

**II FIXED ASSETS**

i) Addition to Assets have been done by considering only capital expenditure which are shown under actual yearly budget.

ii) Majority of the assets are the ownership of RMC, however in some cases of assets acquired, and received as donation/grant etc. though the physical possession of the same is with RMC the legal title has not been established. In case of certain land acquired by RMC, due to non-availability of cost of acquisition the cost of such asset is not included in Fixed Assets.



- iii) In case of grants received against any capitalized asset, the same has been reduced from that particular fixed assets and depreciation has been charged on net outstanding balance.
- iv) Trees, Museum, Art Crafts, Statues and Animal assets have not been included in the schedule of fixed assets, due to unavailability of data.
- v) To the extent of the above, the Fixed Assets as shown in the financial statements does not represent the complete assets of the RMC.

Based on Data provided, identified assets have been categorized in the following Groups.

1. Land
2. Immovable Properties at Nominal Value
3. Buildings
4. Roads And Bridges
5. Sewerage And Drainage
6. Waterways
7. Furniture, Fixture, Fittings & Electrical Appliance
8. Office And Other Equipments
9. Other Fixed Assets
10. Plant And Machinery
11. Public Lighting
12. Vehicles

### III DEPRECIATION

- i) Depreciation has been provided on written down value method. Depreciation rates are taken as per Income Tax Act. 1961.tgm,

### IV CURRENT ASSETS

i) Cash & Bank Balances: - During the year Bank Reconciliation has been done and closing balance as per books is in agreement with balance as per Bank Statement. However, reconciliation of Kotak Mahindra Bank Account No. 2812793750, HDFC Bank Account No. 0101864000062 and ICICI Bank Account No. 01530501780 is pending, which are online collection accounts.

ii) Separate Bank Accounts are not maintained for some capital project, special revenue and trust and agency funds which is normally the practice. In such cases General Fund bank accounts are used to incur expenditure related to these funds.

iii) Sundry Debtors: - Sundry Debtors consists of Property Tax Receivables and the same is considered based on information furnished by Tax Department. Required Provision on Debtors has been provided as per NMAM.

iv) Inventories: -Inventories are not considered while preparing financial statements due to unavailability of reliable information.



## V SECURED LOANS

Loan from Gujarat State Disaster Management Authority is subject to confirmation and reconciliation.

## VI CURRENT LIABILITIES

RMC has an unpaid liability of Rs. 32916.76/-Lacs towards security deposit and other deposits. This also includes unclaimed deposits outstanding since long and which is not identifiable. These deposits comprises of Earnest Money Deposit security deposits received from contractors, retention money deducted from payments made to contractors and various other deposits. These are subject to reconciliation with various sub ledgers and are outstanding since long, Out of these payables some amount might not be payable which can be determined only after the reconciliation of these amounts are done with various sub ledger.

ii) PF / CPF Payable represents the amount deducted from salaries and remaining payable as of March 31, 2019. The same are however subject to reconciliation and confirmation.

RMC has balance of Rs. 14859.11 Lacs/- with District Treasury office against the liability of CPF/GPF.

iii) Deposits as on 31.03.2019 are subject to confirmation and reconciliation from respective external parties.

iv) Gratuity and Superannuation:-  
Dues on account of gratuity and superannuation benefits are accounted for on cash basis. No actuarial valuation has been done to ascertain the liability.

## VII Let out property by RMC:

RMC has let out on rent many properties over the years for which updated receivable records are not available. As a result of this the amount of rent receivable is not known and the same is accounted for on receipt basis.

## VIII ESTIMATES AND ASSUMPTIONS

A number of estimates and assumptions relating to the reporting of assets and liabilities were used to prepare these financial statements.

## IX CONTINGENT LIABILITY, JUDGEMENT AND CLAIMS

Items of contingent liability have been reported on the basis of information provided by various departments of RMC and compiled by accounts department.

## X FUND BALANCES:

Fund balances are derived by netting off relevant fund expenditure from grant and installments received from beneficiaries, if any.



## XI Disclaimers by Consultants

1. All the financial figures and comments in specific or general terms made in relation to the same or the accounting process in general in the RMC are based on documents, information and explanations provided by RMC officers and staff during the course of engagement of team of M/s. M. M. Thakkar & Co. (Consulting team) with the RMC, and the correctness, origin comprehensiveness or veracity of comments or explanations in so far as they relate to existing practices is not the responsibility of the Consulting team. It is emphasized that process of compilation in the RMC, based on which the present document has been devised, preferably should be subjected to review by competent authority.

2. Although the Consulting team has made every effort to obtain information comprehensively for every department of the RMC and has also widely circulated the team's requirements in this regard, it is possible that some relevant information or documentation has not become available to the team. It is therefore specifically stated that this document is based upon and restricted to the set of documents, information, comments and explanations provided by RMC officers and staff and therefore any such documents, information, comments and explanations not provided to the Consulting team is excluded and the team has no responsibility whatsoever in regard to the possible present or future effects of such documents, comments, information and explanations on present document.

3. The Consulting team is not responsible for any legal or other liability that may arise in any way at any point of time from this documents or any interpretation whatsoever that may be put on the whole or part of it. Likewise, the Consulting team is not responsible for any legal consequences arising out of non-compliance by the RMC of any of its statutory or other Governmental obligations that may become apparent now or any time in the future, in whatsoever manner and in whatsoever ways.



## SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies are the basis of accounting that is used to determine how transactions are reported on the financial statements. These financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, whenever applicable.

These Accounting Policies have been prepared considering Government Accounting Standards Advisory Board (GASAB) pronouncements, various relevant Accounting Standards of the Institute of Chartered Accountants of India (ICAI), Accounting Standards for Local Bodies issued by the ICAI and Comptroller & Auditor General's report on Urban Local Bodies.

### BASIS OF PRESENTATION

#### Method of Accounting: -

The method of accounting is the Double-Entry System.

#### Income/Revenues

Information on Income as presented is as per the actual amount received by all the zones/departments of RMC. This income has been reconciled with the Annual Receipts and Payments Statement prepared by RMC.

#### Expenditures

Expenditures are recorded when incurred & paid. RMC has a system of pre audit of majority of expenditure and the same are accounted accordingly.

#### Cash and Bank

Cash comprises cash in hand and cash at bank as on the Balance Sheet date. Bank balance is taken as per books which are subject to reconciliation.

#### Investments

Investments comprise fixed term deposit with Nationalized Banks and PF balance with treasury office. Investments are valued at cost and adequate provision is made to recognize any permanent diminution, if any, in value.

#### Depreciation

Depreciation has been charged under written down value method of the assets.

The rates of depreciation on various kinds of assets are provided as below:

Assets	Rate of Depr.
1. Land	NIL
2. Immovable Properties at Nominal Value	NIL
3. Buildings	10%
4. Roads And Bridges	10%
5. Sewerage And Drainage	10%
6. Waterways	10%
7. Furniture, Fixture, Fittings & Electrical Appliance	10%
8. Office And Other Equipments	40%
9. Other Fixed Assets	10%
10. Plant And Machinery	15%
11. Public Lighting	15%
12. Vehicles	15%

The Assets that are purchased or acquired in a year, full year's depreciation has been provided.

