

NOTES TO ACCOUNTS

AHMEDABAD MUNICIPAL CORPORATION

FINANCIAL YEAR 2008-09

❖ INCOME & EXPENDITURE ACCOUNT:-

- (1) The actual amount of income received and expenses paid are reconciled with Varshik Hisab (Receipts and Payments A/c) prepared by AMC. Thereafter, for property tax income, necessary adjustments for demand raised, write off, discount allowed etc. are made by us based on the details provided. The Revenue Grants, Fees and fine, Income from Sale and Misc. Other Incomes are accounted for on cash basis.
- (2) Provisions under salary and employees benefit payable are based on the information provided. The minor difference between the two years amount may arise due to the effect of reversal of provisions of earlier years.
- (3) Depreciation on the Fixed Assets has been provided at the same rates of the previous year. Depreciation on addition is taken on full year considering the block of assets approach.
- (4) Interest expenses and bank charges are accounted on cash basis.

- (5) Interest received on Bank Deposit is accounted as actual receipts during the year and accrual at the end of the year. Interest accrued on deposits is calculated based on the details provided.

❖ BALANCE SHEET

(6) Cash & Bank Balances:-

We have been provided with the balances of bank as per Bank Statements and as per Bank Book. The difference between the same is reconciliation difference.

Looking to the practice followed in last years, we have also taken balances of bank as per Bank Statements while preparing accounts and the difference of balance between Bank Statements and Bank Book is shown as unreconciled balance of Rs. 22,75,39,073/-, which is increased from Rs. 16,16,59,552/- (F.Y.2007-08)

(7) Accounts receivable:-

It represents property tax due during particular years from 2000-01 to 2008-09. For the year 2008-09, the same has been shown net of discount allowed based on the information provided to us.

Necessary adjustment for writing off of such accounts receivable is made as per recommendations in the National Accounts Manual provisions as under:-

Outstanding for more than 2 yrs, but not exceeding 3 yrs:	25 %
Outstanding for more than 3 yrs, but not exceeding 4 yrs:	50 %
Outstanding for more than 4 yrs, but not exceeding 5 yrs:	75 %
Outstanding for more than 5 yrs:	100 %

Further, we have sought for the details of vehicle tax and theatre tax in the same line of property tax, but we were provided only receipts details for the vehicle tax and theatre tax during different years. Based on the details received, the provision of tax receivable and write off cannot be made. (Put calculation of total tax – Tax Invoice).

(8) Fixed Assets:-

We are not in a position to work out the capitalization of work in progress to respective assets account as the same was not calculated in previous commercial accounts and therefore, no working was made available to us.

(9) Inventory:-

We have been provided with the values of inventory held by different stores and departments.

At the year end, the value of stock as per Varshik Hishab and Actual as reported by different stores are as under:

Name of Store	Stock as per Varshik Hishab	Stock as reported by Store
Central Medical Store	Rs. 1,66,12,308/-	Rs. 3,65,39,550/-
Central Stores	Rs. 12,89,89,500/-	Rs. 9,91,82,128/-
Central Workshop	Rs. 4,09,11,201/-	Rs. 4,09,11,201/-
Jamalpur Light Department	Nil	Rs. 61,33,382/-
Road Project	Nil	Rs. 18,87,931/-

We suggest that the difference should be accounted accordingly after the approval of proper authority.

(10) Investments:-

Value of investments has been taken based on the information provided by the corporation. Interest accrued on the same has been calculated as simple interest at the rates provided to us.

As per Vashik Hisab, investment of Rs. 3,49,52,73,221/- and as per Balance Sheet it comes to Rs. 4,28,75,25,717/-.

We suggest that the difference should be accounted accordingly after the approval of proper authority.

(11) Loans and advances :-

Loan to employees for purchase of new house shows credit balance. This account must be having debit balance. We had sought for the clarification on the same. As per justification received by us from AMC, loan to employees for purchase of new house account represents old recovery received during the year, due to which the account gets negative balance.

(12) Current liabilities:-

The Corporation has unpaid liabilities in terms of Earnest Money Deposit, deposits from contractors, which are subject to confirmation

Interest on unsecured loan has been calculated based on the details provided to us.

Contractors' payable at the year end is accounted at the actual value derived after verification of vouchers prepared by different zones.

(13) Inter fund Balances:-

Amount used from General Fund for specific funds are not segregated in the General Fund A/c. However, the same figure is derived from the separate accounts maintained by the specific funds.

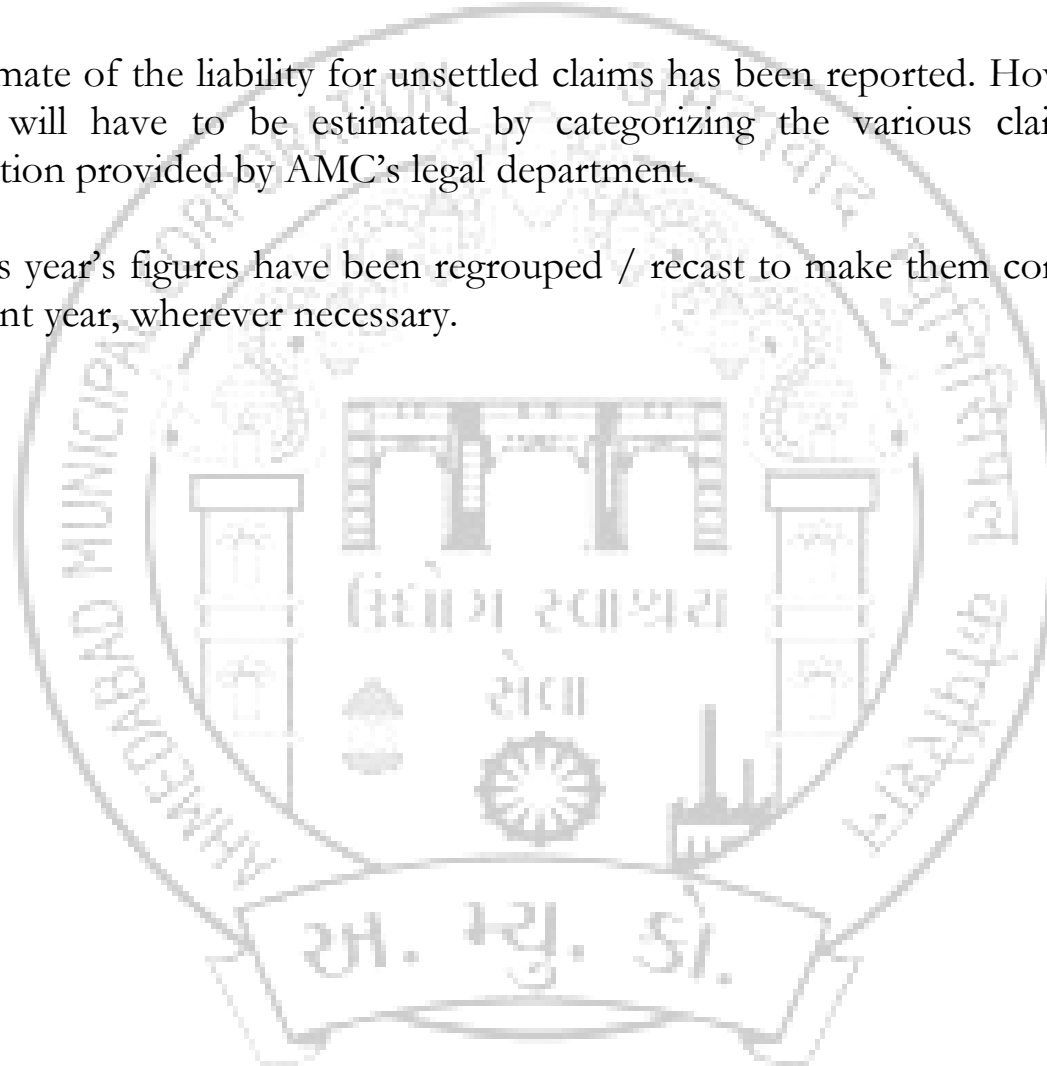
(14) Estimates and assumptions:-

A number of estimates and assumptions relating to the reporting of assets and liabilities were used to prepare these financial statements. Actual amount of accounts receivable and payable may differ as the balances of these ledgers are subject to confirmation.

(15) Contingent liability , Judgment and Claims:-

No estimate of the liability for unsettled claims has been reported. However, the contingent liability will have to be estimated by categorizing the various claims on the basis of information provided by AMC's legal department.

- (16)** Previous year's figures have been regrouped / recast to make them comparable with figures of current year, wherever necessary.



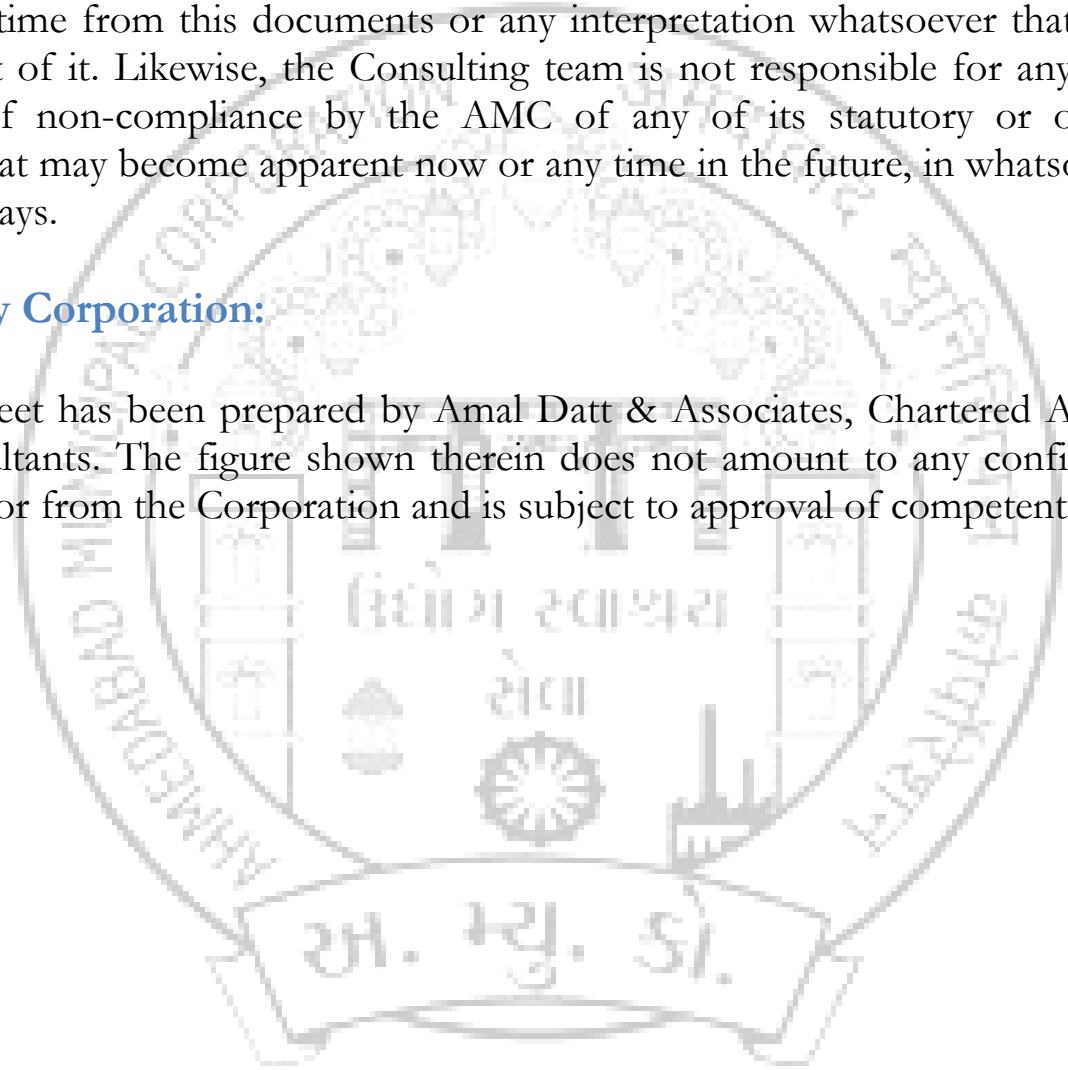
Disclaimers by Consultants:

- 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 AMC are based on documents, information and explanations provided by AMC officers and staff during (the course of engagement of team of Amal Datt & Associates (Consulting Team) with the AMC, 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 the total figures and process of compilation in the AMC, based on which the present document has been derived, must be made the subject of independent audit.
- 2) Although the Consulting team has made every effort to obtain information comprehensively for every department of the AMC 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 AMC 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 AMC 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.

Disclaimers by Corporation:

This Balance Sheet has been prepared by Amal Datt & Associates, Chartered Accountants, and the appointed consultants. The figure shown therein does not amount to any confirmation either from the Consultants or from the Corporation and is subject to approval of competent authority and audit.



AHMEDABAD MUNICIPAL CORPORATION
COMPREHENSIVE ANNUAL FINANCIAL STATEMENT
COMBINED BALANCE - SHEET OF ALL FUND TYPES
AS AT 31ST MARCH 2009

(Rupees)

Particulars	General Fund	Capital Projects & Development Funds	Special Revenue Fund	Trust & Agency Funds	Grand Total
	AMC	AMC	AMC	AMC	
Liabilities And Fund Balances					
Accounts Payable					
Contractor Payable	2,600,422	-	-	-	2,600,422
Lease Rent Payable to Govt.	-	-	-	-	-
Advance Received From State Govt. for Flats	-	-	-	-	-
Capital Grant	-	-	-	-	-
Advance Grant	-	-	-	-	-
Tax Payable	253,704,354	-	-	-	253,704,354
Deposit Other / Security	1,588,268,863	-	-	116,456	1,588,385,319
Accured Liabilities					
Employees Benefit Payable	1,619,289,574	-	-	-	1,619,289,574
Expenses Payable	58,563,619	-	-	-	58,563,619
Salary & Wages Payable & Other Statutory Liabilities	363,215,869	-	-	-	363,215,869
Loan Liability					
Secured Loan	223,500,000	1,183,422,000	-	-	1,406,922,000
Unsecured Loan	801,000,000	-	-	-	801,000,000
Interest payable on Unsecured Loan	1,354,672,913	-	-	-	1,354,672,913
Due To General Fund	-	372,975,173	(478,118,115)	91,263,857	(13,879,085)
TOTAL LIABILITIES	6,264,815,614	1,556,397,173	(478,118,115)	91,380,313	7,434,474,985

AHMEDABAD MUNICIPAL CORPORATION
COMPREHENSIVE ANNUAL FINANCIAL STATEMENT
COMBINED BALANCE - SHEET OF ALL FUND TYPES
AS AT 31ST MARCH 2009

(Rupees)

Particulars	General Fund	Capital Projects & Development Funds	Special Revenue Fund	Trust & Agency Funds	Grand Total
ASSETS					
Current Assets					
Cash & Bank Balances & Cheques On Hand	1,545,314,150	47,393	-	592,387	1,545,953,930
Investments , including accrued interest	2,850,390,055	1,336,181,189	-	100,954,473	4,287,525,717
Inventories	184,654,192	-	-	-	184,654,192
Account Receivable (Net Of Provision)	3,887,104,944	-	-	-	3,887,104,944
Deposits With Other	7,773,130	-	-	-	7,773,130
Intrest Accrued on Deposits	246,650,032	-	-	-	246,650,032
Advance	2,253,175,538	-	-	-	2,253,175,538
Stock In Trade	-	-	-	-	-
Loan To AMTS & Others	7,250,348,343	-	-	-	7,250,348,343
Grant Receivable	477,897,986	-	62,998,169	-	540,896,155
Due From Other Funds	(13,879,085)	-	-	-	(13,879,085)
Fixed Assets					
Property , Plant & Equipments	24,943,131,774	-	-	-	24,943,131,774
Capital Work from Grants	-	7,657,854,415	-	905,918,137	8,563,772,552
TOTAL ASSETS	43,632,561,060	8,994,082,997	62,998,169	1,007,464,997	53,697,107,222
FUND BALANCES (ASSETS - LIABILITIES)	37,367,745,446	7,437,685,824	541,116,284	916,084,684	46,262,632,237

AHMEDABAD MUNICIPAL CORPORATION
FUND NAME : GENERAL FUNDS
BALANCE - SHEET
AS AT 31st MARCH 2009

(Rupees)

Particulars	Schedule No	General Fund 2008-09
<u>LABILITIES AND FUND BALANCE</u>		
Accounts Payable		
Contractor Payable		2,600,422
Tax Payable	B-1	253,704,354
Deposits and Other Security	B-2	1,588,268,863
Accrued Liabilities		
Employees Benefit Payable	B-3	1,619,289,574
Expenses Payable	B-4	58,563,619
Salary & Wages Payable & Other Statutory Liabilities	B-5	363,215,869
Loan Liability		
Secured Loans	B-6 I	223,500,000
Unsecured Loans	B-6 II	801,000,000
Interest Payable On Unsecured Loan		1,354,672,913
TOTAL LIABILITIES		6,264,815,614
<u>ASSETS</u>		
Current Assets		
Bank Balances	B-7	1,503,140,112
Cash Balance	B-8	42,174,038
Inventories	B-9	184,654,192
Accounts Receivable	B-10	3,887,104,944
Investments	B-11	2,850,390,055
Deposit With Other	B-12	7,773,130
Interest Accrued But Not Due		246,650,032
Advances	B-13	2,253,175,538
Loan To employees & Others	B-14	7,250,348,343
Grant receivable		477,897,986
Inter Fund Balance	B-15	(13,879,085)
Fixed Assets		
Property , Plant & Equipments	B-16	24,943,131,774
Assets capitalised in General Fund		
TOTAL ASSETS		43,632,561,060
FUND BALANCES (ASSETS - LIABILITIES)		37,367,745,446

AHMEDABAD MUNICIPAL CORPORATION

Schedules attached to

BALANCE SHEET

As at 31st March 2009

Schedule No : B- 1

Schedule Name : Tax & Other Payable

Name of the Tax & Other Payable	2008-09
	Amount (Rs.)
Sales Tax	33,968,213
State Education Cess	44,579,743
Construction Cess (T.D.O.)	58,591,500
Service Tax	217,350
Contractor TDS payable	116,143,619
Income Tax surcharge	21,248
Service tax (Mandap keeper)	182,681
Total	253,704,354

Schedule No : B- 2

Schedule Name : Deposit & Other Security

Nature Of Deposits	2008-09
	Amount (Rs.)
Earnest Money Deposit Traders	101,825,091
Earnest Money Deposit -Nagarpalikas	45,000
Security Deposit Traders	170,421,829
Security Deposit others	45,599,144
Security Deposit -Nagarpalikas	58,816
Retention Money From Traders	4,245
Development Charge Deposit	112,552,400
Retention Money For capital works	46,016,304
Retention Money For other works	958,548
Octroi Deposit	23,302,855
Drainage Connection Deposit	6,252,011
Water Connection Deposit	9,430,336
Street Light Deposit	8,835,885
Scrutiny Fee Deposit	9,221,556
Amt Receive- West Auda Area for removal of	51,560,515
Amusement Park Deposit	761,365
Water Park deposit	960,567
Plastr deposit	4,906,313
Fire Safety Instl Deposit	2,190,540
Other Deposit (Deposits + Mis. Deposits)	993,365,543
Total	1,588,268,863

AHMEDABAD MUNICIPAL CORPORATION

Schedules attached to

BALANCE SHEET

As at 31st March 2009

Schedule No : B- 3

Schedule Name : Employee Benefit Payable

Nature Of Benefit	2008-09
	Amount (Rs.)
Group Insurance Premium	49,267,550
Corporation Contribution in CPF Scheme	63,964,689
Employees Deduction in CPF	84,837,969
Employees Deduction in GPF	1,411,978,286
Employees Deduction in EPF	9,241,080
Total	1,619,289,574

Schedule No : B- 4

Schedule Name : Expenses Payable

Nature Of Expenditure	2008-09
	Amount (Rs.)
Electricity Payable	58,338,764
Telephone Payable	224,855
Others payable (Nagarpalika)	-
Total	58,563,619

Schedule No : B- 5

Schedule Name : Salary & Wages Payable

Nature Of Payments	2008-09
	Amount (Rs.)
Income Tax Deduction on Employee	27,149,957
Professional Tax Deduction	2,074,571
Life Insurance Premium (L.I.C)	17,599,698
Municipal Co-operative Bank Deduction	2,761,132
Binsafai Kamdar Credit Society	3,742,728
Safai Kamdar Credit Society	251,540
Ahmedabad Rushi Kamdar Credit Society	270,157
Fire Credit Society	495,059
Mun.Employee & Credit Society Ltd.	5,106,300
Health Technical Credit Society	405,800
Central Workshop Credit Society	9,628
Mun. Servant Co.op. Credit & Supply Society	313,439
Municipal Bank (Welfare Fund)	3,925,960

AHMEDABAD MUNICIPAL CORPORATION

Schedules attached to

BALANCE SHEET

As at 31st March 2009

Municipal Staff Kamdar Society (Welfare Fund)	7,882,592
Safai Kamdar Society (Welfare Fund)	265,613
Municipal Servant Society (Welfare Fund)	307,216
Fire Brigade Credit Society	202,229
Municipal Employee Credit & Supply Society	4,570,523
Class 2-3 Credit Society (Welfare Fund)	343,629
Salary Payable	277,195,997
Salary Advances	6,562,122
4th Class employee credit society	550
Other Deduction	1,735,086
New Muni. Kamdar Credit Soc.	1,531
National Freedom Kamdar Credit Society	-
Health Technical Credit Society (welfare fund)	42,812
Total	363,215,869

Schedule No : B- 6

Schedule Name : Loan From Govt and Financial Institution

Name of the Loan	2008-09
	Amount (Rs.)
Secured Loan : I	
Public Loan	223,500,000
I.C.I.C.I (7.85 %)	-
Other secured loans	-
Total	223,500,000
Unsecured Loan : II	
Government Loan	801,000,000
Other loans	-
Total	801,000,000
Total { I + II }	1,024,500,000

AHMEDABAD MUNICIPAL CORPORATION

Schedules attached to

BALANCE SHEET

As at 31st March 2009

Schedule No : B- 7

Schedule Name : Bank Balance

BANK NAME	2008-09
	Amount (Rs.)
ADC Bank Sabarmati 858	-
ADC Bank Sabarmati1044	-
AMC A/C 10TH FIN.COMM. 18575	22,302
CENTRAL BANK OF INDIA - M.MKT.	48,752
Cheque and draft on hand	519,909,458
CORPORATION BANK-3592	8,117
DENA BANK - ASHRAM ROAD 12094	7,737
Dena Bank 21496 (Nagarpalika)	-
Dena Bank 21497 (Nagarpalika)	-
Dena Bank 21498 (Nagarpalika)	-
Dena Bank 21499 (Nagarpalika)	-
Dena Bank 21500 (Nagarpalika)	-
Dena Bank 21501 (Nagarpalika)	-
Dena Bank 21502 (Nagarpalika)	-
Dena Bank 21503 (Nagarpalika)	-
Dena Bank 21504 (Nagarpalika)	-
Dena Bank 22649 (Nagarpalika)	-
Dena Bank 23174 (Nagarpalika)	-
Dena Bank 23348 (Nagarpalika)	-
Dena Bank 23842 (Nagarpalika)	-
Dena Bank 25214 (Nagarpalika)	-
Dena Bank 25361 (Nagarpalika)	-
Dena Bank 25851 (Nagarpalika)	-
Dena Bank 26131 (Nagarpalika)	-
Dena Bank 26513 (Nagarpalika)	-
Dena Bank 27300 (Nagarpalika)	-
Dena Bank 27798 (Nagarpalika)	-
Dena Bank Chandkheda 22568 (Nagarpalika)	-
Dena Bank Chandkheda 27167 (Nagarpalika)	-
Dena Bank Chandkheda 27233 (Nagarpalika)	-
Dena Bank Chandkheda 27234 (Nagarpalika)	-
Dena Bank Chandkheda 27352 (Nagarpalika)	-

AHMEDABAD MUNICIPAL CORPORATION**Schedules attached to****BALANCE SHEET****As at 31st March 2009**

Dena Bank Chandkheda 27383 (Nagarpalika)	-
Dena Bank Chandkheda 27384 (Nagarpalika)	-
Dena Bank Ashram Road 12094 (Nagarpalika)	-
HDFC A/C NO.069209000013	10,250
HDFC A/C.NO.0692000000044	10,286
ICICI Bank (VAMBAY) 24/5/3173	(339)
ICICI Bank 2405001599 WZ	38,460,141
ICICI bank 29661	-
ICICI BANK A/C.002405001074	431,147,234
ICICI BANK A/C.NO.002405007799	10,870
ICICI BANK AC 02405001075	17,744,078
ICICI Bank GSDMA 2401028803	(1,757)
ICICI BANK LTD NO.2405005510	(39,189)
ICICI BANK LTD. 002405010314	5,359,300
ICICI Bank Ltd. 2405001576 CZ	11,357,334
ICICI Bank Ltd. 2405008494	152,871
ICICI Bank Ltd. 624405031689	7,609,952
ICICI Bank Ltd. 8523	29,435,062
ICICI Bank Ltd. NO.2405005510	-
ICICI BANK SB NO.002401029661	(35,204)
Indian Bank	353,632
Indian Bank 18662- 10 Half Int	784,920
INDIAN BANK A/C 18498	-
INDIAN BANK A/C 18500	75,804
INDIAN BANK A/C.05747(18424)	164,483,586
INDIAN BANK A/C.18531	67,663
INDIAN BANK A/C.18623(CITYBOND	45,708
INDIAN BANK A/C.NO. 18798	45,708
INDIAN BANK A/C.NO.18764	29,055
INDIAN BANK A/C.NO.18784	697,701
INDIAN BANK A/C.NO.18819	337,666
INDIAN BANK A/C.NO.18831	22,268

AHMEDABAD MUNICIPAL CORPORATION

Schedules attached to

BALANCE SHEET

As at 31st March 2009

INDIAN BANK BOND INT A/C 18419	155,927
INDIAN BANK C A/C 18409(AAWAS)	20,117
INDIAN BANK MAIN BR. (18576)	1,301,263
INDIAN BANK SB.A/C.NO.14504	15,316
INDIAN BANK(CITYBONDINT9)18623	51,772
Inter bank transfer	32,536,668
KALUPUR COM.CO.OP.BK-7063	110,443
OBC A/C ashram (MP Grant) 43712	46,740
OBC A/C ashram (A/C 43909) GIDC	27,187
ORIENTAL BANK OF COMM A/C20950	21,479
PAY ORDER ON HAND	12,066,214
Punjab National Bank 9028	-
S.B.I. A/C 0100005004000	49,530
S.B.I. A/C 0100005004001	48,393
S.B.I.A/C NO.01000050040	126,463
SBI A/c escrow 10542889203	10,000
SBI A/c escrow 10542889214	-
SBI COMP.(GIS A/C)1000050050	41,516
SEWA BANK A/C.SP/420	8,117
U.B.I.(GENERAL)A/C.NO.11270	13,531
U.B.I.A/C.36035	19,731
UNION BANK OF INDIA A/C.23209	75,139
UNION BANK OF INDIA(ESC)23210	85,899
Unreconciled bank cheque adjustment acnt	227,539,073
UTI Bank 42176	-
VIJAYA 730101101000002 SURYAKANT	3,488
Vijaya Bank SB -8749 (MLA Grant)	6,926
Vijaya Bank SB -9861 (MP Grant)	503,750
Vijaya Bank SB -9862 (MP Lkadva)	6,510
Vijaya Bank SB -9863 (MP Raju)	7,301
Vijaya Bank SB -9864 (MP Janak)	7,116
Vijaya Bank (MP Grant) SB. 8609	7,672
VIJAYA 730101101000003 (A.K. PATEL)	59,492
VIJAYA BANK-SB 730101011000039 (Arun Jately)	6,372
Total Balance of cash on Hand	1,503,140,112

AHMEDABAD MUNICIPAL CORPORATION

Schedules attached to

BALANCE SHEET

As at 31st March 2009

Schedule No : B- 8

Schedule Name : Cash on Hand

Particular	2008-09
	Amount (Rs.)
Cash On Hand	41,549,368
Imprest Cash	624,670
Total	42,174,038

Schedule No : B- 9

Schedule Name : Inventory

Department	2008-09
	Amount (Rs.)
Central Medical Store	36,539,550
Central Stores	99,182,128
Central Workshop	40,911,201
Lamalpur Light Department	6,133,382
Road Project	1,887,931
Total	184,654,192

Schedule No : B- 10

Schedule Name : Account Receivable

Particulars	2008-09
	Amount (Rs.)
Property Tax :	
2000_01	5,399,976,884
2001_02	415,522,685
2002_03	521,648,992
2003_04	547,667,337
2004_05	550,723,872
2005_06	624,648,156
2006_07	622,106,397
2007_08	868,927,919
2008_09	1,515,305,741
Vehicle Tax	-
Theator Tax	-
Less : Provision For Doubtful Debts (Property Tax)	7,179,423,039
Less : Provision For Doubtful Debts (Vehicle & Theatre Tax)	-
Total	3,887,104,944

AHMEDABAD MUNICIPAL CORPORATION

Schedules attached to

BALANCE SHEET

As at 31st March 2009

Schedule No : B- 11**Schedule Name : Investment**

Investment	2008-09
	Amount (Rs.)
Indian Bank	2,561,895
I.C.I.C.I	1,804,963,822
OBC	-
UBI	1,160,000,000
Dena Bank	570,000,000
SRFDCL (0.001% convertible non-cumilitive preference 22,00,000 shares	550,000,000
SRFDCL (Unquoted 2,00,00,000 equity share of Rs. 10 each fully paid up)	200,000,000
Less: Investment from Capital & Development	1,336,181,189
Investment from Trust & Agency Fund	100,954,473
Total	2,850,390,055

Schedule No : B- 12**Schedule Name : Deposits With Others**

Deposit	2008-09
	Amount (Rs.)
Telephone & Telex	1,082,606
Electricity	6,690,524
Total	7,773,130

Schedule No : B- 13**Schedule Name : Advances to Employees & Others**

Type of Advance	2008-09
	Amount (Rs.)
Festival Advance	16,743,263
Food Grain Advance	829,484
Travelling Advance	5,748,813
Advances loan on CPF	16,864,867
Advances loan on GPF	358,099,678
GPF Authority Govt	1,605,364,103
Salary advance (paid through bank)	14,783,679
Tax Collected At Source	2,732,728
Total (A)	2,021,166,615

AHMEDABAD MUNICIPAL CORPORATION

Schedules attached to

BALANCE SHEET

As at 31st March 2009

Schedule Name : Advances to Traders & Contractors

Type of Advance	Amount (Rs.)
Advance to Contractors for Capital Work	117,451,899
Advance to Contractors for other than Capital Work	89,731,971
Advance for material to supplier and traders	17,784,307
Work charge Advance (Other than capital)	907,262
Advance for other misc capital work	49,484
Advance to Credit society for safai kamdar	6,084,000
Total (B)	232,008,923

Total { A + B }	2,253,175,538
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Schedule No : B- 14

Schedule Name : Loan to Employee

Particular	2008-09
	Amount (Rs.)
Vehicle loan to employees of A.M.C	231,938
Loan to Employee For Purchase of New Hous	(17,406,195)
Loan To Employee For Repairing / renovatio	2,140,491
Total (A)	(15,033,766)

Schedule Name : Loan to others

Particular	Amount (Rs.)
Loan to Sabarmati River Front Development Corporation Ltd	2,137,441,391
Loan To A.M.T.S	5,127,940,718
Total (B)	7,265,382,109
Total { A + B }	7,250,348,343

AHMEDABAD MUNICIPAL CORPORATION

Schedules attached to

BALANCE SHEET

As at 31st March 2009

Schedule No : B- 15

Inter Fund Balances

Funds	2008-09
	Amount (Rs.)
NRCP Grant	89,040,266
GIDC Effluent Disposal Scheme	802,289
10TH Pay Commission	115,392,716
11TH Finance Commission	69,947,230
Hudco Housing Project For EWS	3,344,520
ONGC Grant for Earthquake	2,145,386
GMFB for entertainmetn Tax	65,684,024
Slum Net Working Project	91,263,857
TCIDS Project	26,618,742
S.C.L. Hospital P.P. Unit	13,409,959
L.G. Hospital P.P. Unit	-
Intergraded Child Development Project Depar	2,246,727
Education Trust Fund	-
Shari Kutumb Kalyan Kendra	32,845,703
Welfare Fund	(526,620,504)
Total	(13,879,085)

Schedule - 16
Fixed Assets

Sr. No.	Group Of Assets	Sub Classification Of Assets	Department Name	% Of Depreciation	Gross Block As On 1-04-08	Addition During The Year 2008-09	Deduction/adjustment during The Year 2008-09	Total Gross Block	Accumulated Depreciation up to 31.03.08	Depreciation For the year on opening balances	Depreciation For The Year on addition/deletion	Accumulated Depreciation for tor 31-03-09	Net Block as on 31-03-2009
1	Infrastrutture Assets	Bridges	Estate Department	2.22%	1,093,645,652	351,406,700	-	1,445,052,352	198,686,416	19,868,095	7,801,229	226,355,740	1,218,696,612
2	Infrastrutture Assets	Land	Estate Department	0.00%	7,422,100,251	76,309,604	8,188,673	7,490,221,182	-	-	-	-	7,490,221,182
3	Infrastrutture Assets	Building	Estate Department	1.65%	2,130,908,427	490,593,827	15,347	2,621,486,907	907,755,463	20,182,024	8,094,545	936,032,032	1,685,454,875
4	Infrastrutture Assets	Drains	Drain Main Line	1.65%	2,616,896,280	195,562,106	9,316	2,812,449,070	823,768,057	29,586,616	3,226,621	856,581,294	1,955,867,776
5	Plant & Machinery	Drainage Pumping Station		7.00%	479,022,411	-	-	479,022,411	370,682,528	7,583,792	-	378,266,320	100,756,091
6	Pipeline	Pipeline	Drainage	1.65%	684,161,927	-	-	684,161,927	157,946,793	8,682,550	-	166,629,343	517,532,584
7	Plant & Machinery	Sewage Treatment Plant	Drainage	1.65%	708,347,310	366,210,346	-	1,074,557,656	269,480,328	7,241,305	6,042,471	282,764,104	791,793,552
8	Infrastrutture Assets	Paving	SNP	5%	4,624,186	-	-	4,624,186	1,230,667	169,676	-	1,400,343	3,223,843
9	Plant & Machinery	Bore well	Water Works	7%	133,640,956	-	-	133,640,956	81,052,927	3,681,162	-	84,734,089	48,906,867
10	Plant & Machinery	Tube well	Water Works	7%	577,242,222	-	-	577,242,222	404,535,525	12,089,469	-	416,624,994	160,617,228
11	Pipeline	Pipeline	Water Mainline	1.65%	1,613,217,089	-	-	1,613,217,089	230,247,265	22,819,002	-	253,066,267	1,360,150,822
12	Pipeline	Pipeline	Water Works	1.65%	1,653,350,809	234,740,038	-	1,888,090,847	313,181,091	22,112,800	3,873,211	339,167,102	1,548,923,745
13	Plant & Machinery	Water Pumping Station	Water Works	7%	900,070,389	373,637,949	6,933,393	1,266,774,945	420,151,365	33,594,332	25,669,319	479,415,016	787,359,929
14	Civil Work	Kotarpur, Raska & Dudheshwar		1.65%	782,108,954	520,714,043	1,711,857	1,301,111,140	140,648,489	10,584,098	8,563,536	159,796,123	1,141,315,017
15	Plant & Machinery	Kotarpur, Raska & Dudheshwar		7%	287,500,154	16,251,902	5,358,587	298,393,469	206,644,847	5,659,871	762,532	213,067,251	85,326,218
16	Infrastrutture Assets	Road	PWD	5%	3,766,698,792	831,571,310	25,823,907	4,572,446,195	1,714,131,804	102,628,349	40,287,370	1,857,047,523	2,715,398,672
17	Vehicle	Vehicle	Central Workshop	10%	189,123,190	23,784,213	-	212,907,403	139,605,709	4,951,748	2,378,421	146,935,879	65,971,524
18	Road Roller	Road Roller	Central Workshop	10%	222,920,404	412,419	-	223,332,823	205,051,039	1,786,937	41,242	206,879,217	16,453,606
19	Office Equipment	Telephone & other office	Communication	7%	23,682,116	19,945,077	-	43,627,193	12,806,074	725,069	1,329,672	14,860,815	28,766,378
20	Computer	Computer, Printer, & oth	Communication	20%	15,412,057	9,238,391	182,436	24,468,012	3,280,767	2,426,258	1,811,191	7,518,216	16,949,796
21	Furniture & Fixture	Furniture & Fixture	Communication	10%	212,348	200,546	-	412,894	80,992	13,136	20,055	114,182	298,712
22	Computer	Computer, Printer, & oth	Computer	20%	77,118,681	-	-	77,118,681	58,443,167	3,735,103	-	62,178,269	14,940,412
23	Furniture & Fixture	Furniture & Fixture	Computer	10%	3,953,239	-	-	3,953,239	1,251,797	270,144	-	1,521,941	2,431,298
24	Vehicle	Fire Dept. Vehicle	Fire Department	10%	72,471,342	-	-	72,471,342	64,000,765	847,058	-	64,847,823	7,623,519
25	Plant & Machinery	Equipment	Fire Department	7%	8,042,686	-	-	8,042,686	791,857	507,558	-	1,299,415	6,743,271
26	Plant & Machinery	Plant & Machinery	Hospital	7%	90,275,782	-	-	90,275,782	55,720,102	2,450,398	-	57,720,500	32,555,282
27	Office Equipment	Air Conditioner etc.	Hospital	7%	4,006,860	811,422	-	4,818,282	2,852,086	80,834	56,800	2,989,720	1,828,562
28	Furniture & Fixture	Furniture & Fixture	Hospital	10%	3,352,024	-	-	3,352,024	2,980,962	37,106	-	3,018,068	333,956
29	Computer	Computer, Printer, & oth	Hospital	20%	57,646,001	-	-	57,646,001	14,582,314	8,612,737	-	23,195,051	34,450,950
30	Dustbin	Dustbin	Hospital	10%	22,400	7,773,392	9,100	7,786,692	8,288	1,411	776,429	786,128	7,000,564
31	Office Equipment	Aqua Guard, Water Cool	Library	7%	118,515	-	-	118,515	103,819	1,029	-	104,848	13,667
32	Vehicle	Vehicle	Mediclie College	10%	1,830,408	-	-	1,830,408	1,702,103	12,830	-	1,714,934	115,474
33	Office Equipment	Office Equipment	Mediclie College	7%	731,379	-	-	731,379	385,086	24,241	-	409,327	322,052
34	Office Equipment	Air Conditioner etc.	Mediclie College	7%	1,465,322	-	-	1,465,322	136,833	92,994	-	229,827	1,235,495
35	Furniture & Fixture	Furniture & Fixture	Mediclie College	10%	4,611,398	-	-	4,611,398	3,981,909	62,949	-	4,044,858	566,540
36	Plant & Machinery	Plant & Machinery	Mediclie College	7%	11,222,609	-	-	11,222,609	2,950,651	579,037	-	3,529,688	7,692,921
37	Office Equipment	Office Equipment	Bhalbhavan School	7%	39,090	-	-	39,090	39,087	0	-	39,087	3
38	Office Equipment	Office Equipment	Metal Department	7%	390,652	-	-	390,652	342,211	3,391	-	345,602	45,050
39	Infrastrutture Assets	Poles		2%	157,117,761	4,853,201	20,570	161,950,392	46,048,833	2,221,379	96,653	48,366,864	113,583,528
40	Infrastrutture Assets	Traffic Signal		7%	21,299,845	-	-	21,299,845	9,197,674	847,152	-	10,044,826	11,255,019
41	Infrastrutture Assets	Electric Fitting & Electric		7%	181,924,730	-	-	181,924,730	128,106,260	3,767,293	-	131,873,553	50,051,177
42	Office Equipment	Office Equipment	Swimming Pool	7%	27,054	-	-	27,054	21,101	417	-	21,518	5,536
43	Plant & Machinery	Plant & Machinery	Swimming Pool	7%	3,650,560	-	-	3,650,560	2,973,201	47,415	-	3,020,616	629,944
44	Furniture & Fixture	Furniture & Fixture	Swimming Pool	10%	204,825	-	-	204,825	167,957	3,687	-	171,643	33,182
45	Office Equipment	Office Equipment	Tax Departement	7%	20,490	-	-	20,490	5,245	1,067	-	6,313	14,177
46	Plant & Machinery	Plant & Machinery	Zoo Department	7%	7,790,000	-	-	7,790,000	6,824,040	67,617	-	6,891,657	898,343
47	Office Equipment	Office Equipment	Zoo Department	7%	30,455	-	-	30,455	7,796	1,586	-	9,383	21,072
48	Plant & Machinery	Plant & Machinery	Vyayam	7%	1,654,540	-	-	1,654,540	610,603	73,076	-	683,679	970,861
49	Office Equipment	Office Equipment	Vyayam	7%	74,839	-	-	74,839	74,836	0	-	74,836	3
50	Storm Water Drain	Drainage		7%	1,066,753,850	36,531,483	4,284,211	1,099,001,122	407,695,001	46,134,119	2,257,309	456,086,429	642,914,693
51	Dhalav				1	-	-	1	-	-	-	-	1
52	Bankda			7%	137,133	-	-	137,133	22,352	8,035	-	30,387	106,746
53	Hand carts			7%	2,176,720	-	-	2,176,720	354,805	127,534	-	482,339	1,694,381
54	Dead Stock			10%	3,325,958	-	-	3,325,958	1,531,369	179,459	-	1,710,828	1,615,130
55	Containers			7%	33,261,369	-	-	33,261,369	2,490,790	2,153,941	-	4,644,731	28,616,638
56	Plant & Machinery	Others		7%	9,801,628	-	-	9,801,628	1,071,530	611,107	-	1,682,637	8,118,991
57	Assets of Motera Nagarpalika			0%	1	-	-	1	-	-	-	-	1
58	Assets of Chandkheda Nagarpalika			0%	1	-	-	1	-	-	-	-	1
Capital Work In Progress					1,464,116,305	760,602,000	-	2,224,718,305	-	-	-	-	2,224,718,305
Total					28,595,552,377	4,321,149,969	52,537,397	32,864,164,949	7,417,994,579	389,949,991	113,088,604	7,921,033,174	24,943,131,774

AHMEDABAD MUNICIPAL CORPORATION
FUND NAME : CAPITAL PROJECTS & DEVELOPMENT FUNDS
COMBINING BALANCE - SHEET
AS AT 31ST March 2009

Particulars	Schedule No.	Tax Free Bond Issue - 2004	Tax Free Bond Issue - 2005	Hudco Housing project For EWS	Work From GSDMA WB Assistant	GMFB Grant For UBSP CommonProject	GMFB Grant For Urban Poor	NRCP grant	GIDC Effluent Disposal Scheme	10th Pay Commission	ONGC Grant For EarthQuake	11th Finance Commission Grant	TCIDS Project	VAMBAY Pay & Use Toilet	Development of Zoo	JNURM	GMFB Entertainment Tax	Total	
LIABILITIES AND FUND BALANCES																			
Current Liabilities																			-
Grant received																			-
Fund Balance		228,068,813	776,496,146	258,437,672	3,380,000	228,847,603	82,982,432	978,624,092	204,146,835	129,838,581	6,233,736	215,864,744	151,212,170	35,120,000	12,806,206	4,026,419,466	99,207,328	7,437,685,824	
Advance Grant Received																			-
Accounts Payable																			
Contractor dues																			-
Tax Payable	B-1																		-
Deposits & Other Security	B-2																		-
Secured loan																			
Loan payable	B-3	159,000,000	1,000,000,000	24,422,000															1,183,422,000
Due to Other Fund																			
General Fund				3,344,520				89,040,266	802,289	115,392,716	2,145,386	69,947,230	26,618,742				-	65,684,024	372,975,173
TOTAL LIABILITIES		387,068,813	1,776,496,146	286,204,192	3,380,000	228,847,603	82,982,432	1,067,664,358	204,949,124	245,231,297	8,379,122	285,811,974	177,830,912	35,120,000	12,806,206	4,026,419,466	164,891,352	8,994,082,997	
ASSETS																			
Current Asset																			
Bank Balances	B-4				(1,757)	-			27,187	22,302		-	-	(339)					47,393
Investments	B-5	277,597,341	802,224,380		3,381,757	195,971,755	41,767,380							2,432,370	12,806,206				1,336,181,189
Grant receivable																			-
Stock in Trade																			-
Fixed Assets																			
Property, Plants & Equipments																			-
Assets capitalised in General Fund																			-
Capital Work from Grants	B-6	109,471,472	974,271,766	286,204,192		32,875,848	41,215,052	1,067,664,358	204,921,937	245,208,995	8,379,122	285,811,974	177,830,912	32,687,969			4,026,419,466	164,891,352	7,657,854,415
Due From General Fund																			-
TOTAL ASSETS		387,068,813	1,776,496,146	286,204,192	3,380,000	228,847,603	82,982,432	1,067,664,358	204,949,124	245,231,297	8,379,122	285,811,974	177,830,912	35,120,000	12,806,206	4,026,419,466	164,891,352	8,994,082,997	

AHMEDABAD MUNICIPAL CORPORATION
Schedules attached to
COMBINING BALANCE SHEET
As at 31st March 2009

B - 4 Bank Balances

Particulars	Tax Free Bond Issue - 2004	Tax Free Bond Issue - 2005	Hudco Housing project For EWS	Work From GSDMA WB Assistant	GMFB Grant For UBSP CommonProject	GMFB Grant For Urban Poor	NRCP grant	GIDC Effluent Disposal Scheme	10th Pay Commission	ONGC Grant For EarthQuake	11th Finance Commission Grant	TCIDS Project	VAMBAY Pay & Use Toilet	Development of Zoo	JNURM	GMFB for Entertainment Tax	Total
OBC - 43909								27,187									27,187
AMC 18575									22,302								22,302
ICICI 3173													(339)				(339)
ICICI 2401028803				(1,757)							-						(1,757)
Total	-	-	-	(1,757)	-	-	-	27,187	22,302	-	-	-	(339)	-	-	-	47,393

B - 5 Investments

Particulars	Tax Free Bond Issue - 2004	Tax Free Bond Issue - 2005	Hudco Housing project For EWS	Work From GSDMA WB Assistant	GMFB Grant For UBSP CommonProject	GMFB Grant For Urban Poor	NRCP grant	GIDC Effluent Disposal Scheme	10th Pay Commission	ONGC Grant For EarthQuake	11th Finance Commission Grant	TCIDS Project	VAMBAY Pay & Use Toilet	Development of Zoo	JNURM	GMFB for Entertainment Tax	Total
Investments	277,597,341	171,905,073		3,381,757	195,971,755	41,767,380							2,432,370	12,806,206	0		705,861,882
Total	277,597,341	171,905,073	-	3,381,757	195,971,755	41,767,380	-	-	-	-	-	-	2,432,370	12,806,206	-	-	705,861,882

B - 6 Capital Work in Progress

Particulars	Tax Free Bond Issue - 2004	Tax Free Bond Issue - 2005	Hudco Housing project For EWS	Work From GSDMA WB Assistant	GMFB Grant For UBSP CommonProject	GMFB Grant For Urban Poor	NRCP grant	GIDC Effluent Disposal Scheme	10th Pay Commission	ONGC Grant For EarthQuake	11th Finance Commission Grant	TCIDS Project	VAMBAY Pay & Use Toilet	Development of Zoo	JNURM	GMFB for Entertainment Tax	Total
Capital WIP	109,471,472	974,271,766	286,204,192		32,875,848	41,215,052	1,067,664,358	204,921,937	245,208,995	8,379,122	285,811,974	177,830,912	32,687,969		4,026,419,466	164,891,352	7,657,854,415
Total	109,471,472	974,271,766	286,204,192	-	32,875,848	41,215,052	1,067,664,358	204,921,937	245,208,995	8,379,122	285,811,974	177,830,912	32,687,969	-	4,026,419,466	164,891,352	7,657,854,415

AHMEDABAD MUNICIPAL CORPORATION
FUND NAME : TRUST & AGENCY FUNDS
COMBINING BALANCE - SHEET
AS AT 31ST March 2009

Particulars	Schedule No.	MLA Grant	Slum Net Working Project	MP Grant	Education Trust Fund	Total
LIABILITIES AND FUND BALANCES						
Current Liabilities						
Fund Balance		515,372,573	14,947,280	385,764,831		916,084,684
Accounts Payable						
Contractor Dues						-
Tax payable	B - 1					-
Deposits and Other Security	B - 2	79,869	36,587			116,456
Due to general Fund						
			91,263,857			91,263,857
TOTAL LIABILITIES						
		515,452,442	106,247,724	385,764,831	0	1,007,464,997
ASSETS						
Current Assets						
Bank Balance	B - 3	13,298		579,089		592,387
Investment		74,453,994		26,500,479		100,954,473
Intrest Accrued But Not Due						-
Fixed Assets						
Property, Plants & Equipments						-
Assets Capitalised in General fund						-
Capital Work from Grants						
	B - 4	440,985,150	106,247,724	358,685,263		905,918,137
Due From General Fund						
						-
TOTAL ASSETS						
		515,452,442	106,247,724	385,764,831	-	1,007,464,997

AHMEDABAD MUNICIPAL CORPORATION
Schedules attached to
T & A BALANCE SHEET
As at 31st March 2009

B - 1 Tax payable

Particulars	MLA Grant	Slum Net Working Project	MP Grant	Education Trust Fund	Total
Tax Payable	-	-	-	-	-
Total	-	-	-	-	-

B - 2 Deposits and Other Security

Particulars	MLA Grant	Slum Net Working Project	MP Grant	Education Trust Fund	Total
Other Deposites	79,869	36,587	-	-	116,456
Total	79,869	36,587	-	-	116,456

B - 3 Bank Balance

Particulars	MLA Grant	Slum Net Working Project	MP Grant	Education Trust Fund	Total
Vijaya Bank - 8749	6,926				6,926
Vijaya Bank - 0039	6,372				6,372
OBC - 43712			46,740		46,740
Vijaya Bank - 9864			7,116		7,116
Vijaya Bank - 9863			7,301		7,301
Vijaya Bank MP Grant			-		-
Vijaya Bank MP Grant			-		-
Vijaya Bank - 9862			6,510		6,510
Vijaya Bank - 8609			7,672		7,672
Vijaya Bank - 9861			503,750		503,750
Total	13,298	-	579,089	-	592,387

B - 4 Capital Work from Grants

Particulars	MLA Grant	Slum Net Working Project	MP Grant	Education Trust Fund	Total
Work from Grants	440,985,150	106,247,724	358,685,263		905,918,137
Total	440,985,150	106,247,724	358,685,263	-	905,918,137

AHMEDABAD MUNICIPAL CORPORATION
FUND NAME : SPECIAL REVENUE FUND
COMBINING BALANCE - SHEET
AS AT 31ST March 2009

Particulars	Schedule No.	Integraded Child Development Project Department	Shahri kutumb Kalayan ekam	S.C.L hospital Post Partum Unit	L.G hospital Post Partum Unit	Welfare Fund	TOTAL
<u>Liabilities And Fund Balances</u>							
Due to/(from) other Funds		2,246,727	32,845,703	13,409,959	0	(526,620,504)	(478,118,115)
Current Liabilities							
Sundry Craditors							
Tax Payable							
Grant Payable							
TOTAL LIABILITIES		2,246,727	32,845,703	13,409,959	0	(526,620,504)	(478,118,115)
<u>ASSETS</u>							
Bank Balance							
Grant Receivable		9,007,627	30,299,062	13,409,959	10,281,521	-	62,998,169
TOTAL ASSETS		9,007,627	30,299,062	13,409,959	10,281,521	0	62,998,169
Opening Balance as on01/04/2008		7,912,500	3,854,568	195,328	13,700,285	413,479,360	439,142,041
ADD: For the Year 2008-09		(1,151,600)	(6,401,209)	(195,328)	(3,418,764)	113,141,144	101,974,243
Fund balance (Assets - Liabilities)		6,760,900	(2,546,641)	-	10,281,521	526,620,504	541,116,284