

NOTES TO THE ACCOUNTS (AHMEDABAD MUNICIPAL CORPORATION)

A) . BASIS OF PRESENTATION

Preparation of Statement of Revenue, Expenditure and Changes in Fund Balances 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:

1) INCOMES/REVENUES AND EXPENDITURE:

- i) Information on Income as presented is as per the actual amount received from all the zones/departments of AMC. This income has been reconciled with the Annual Receipts and Payments Statement (Varshik Hisab) prepared by AMC.
- ii) The income from Property Tax and related taxes, Vehicle Tax and Theatre Tax is based on the demands raised during the year and by giving effect for write up, write off and discount for the same.
- iii) Income under heads other than Property Tax and related taxes, Vehicle Tax, Theatre Tax and Interest on Investment are accounted for on receipt basis.
- iv) In absence of availability of bifurcation of expenses incurred for each fund, the same are booked in the profit and loss account of general fund only.

2) FIXED ASSETS:

- i) Fixed Assets figures represents valuation of the assets identified and measured as on 31 March, 2022 and additions during the year 2021-22. The information for the additions during the year is taken from bills and annual accounts (Varshik Hisab)
- ii) During the earlier year Nagarpalikas including gram Panchayats within its jurisdiction were merged with AMC. The assets and liabilities of these local bodies have not been incorporated in this balance sheet. However the assets of these Nagarpalikas also include certain infrastructures which were funded by AUDA (Ahmedabad Urban Development Authority) and are capitalized in the balance sheet of AUDA and hence not included in assets of AMC. As per the explanations given AUDA would initiate the process of transfer, however fix definite timeline has not be given for the same.
- iii) Fixed Assets Registers of AMC have been collated and updated. Depreciation has been computed as per policy. However, this exercise is still ongoing and is likely to continue in next 2-3 years due to sheer volume in geographical spread of the assets. The data for fixed assets has been compiled based on information furnished by the various User Departments of AMC.



- iv) Majority of the assets are the ownership of AMC, however in some cases of assets acquired, received as donation etc though the physical possession of the same is with AMC the legal title has not been established. In case of certain land acquired by AMC due to non-availability of cost of acquisition the cost of such land is taken at a token value of Re.1.
- v) AMC over the years had acquired some plots of land for a total acquisition cost of Rs.2353258/-. However one to one identification is not yet done due to non-availability of data. The same will be updated in subsequent years.
- vi) Some assets are capitalized despite the final bill pending as these assets have completed construction/installation and are already put to use.
- vii) Trees, Museum, Art Crafts, Statues and Animal assets have not been included in the schedule of fixed assets.
- viii) Furniture and Fixtures have been included in a group of assets and not department wise to the extent data available from the purchase departments. There may be certain assets, which have not been included in the above head.
- ix) To the extent of the above, the Fixed Assets as shown in the financial statements does not represent the complete assets of the AMC.
- x) The fixed assets includes Rs.3366.52 crores on account of revaluation of land. A detailed exercise was carried out by consultants to arrive at the valuation of land as per the latest available jantri rates of 2011 issued by Govt.of Gujarat. The report contains the methodology, underlying assumptions etc considered while carrying out the exercise. The report also mentions land value of Rs.1768.54 crores not considered in the above valuation as there were some litigations, dispute over possession, partial possession etc. Once these issues are resolved , this amount can also be added to the value of the land. There are issues raised regarding certain plots for which the explanation is pending from AMC. Once these explanations are received, the value of those plots will be incorporated in the valuation.



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

IDENTIFIED ASSETS
MAJOR CATEGORY

TYPE OF ASSETS

Land & Buildings

Plots/Vacant Plot/ Plots on Lease
Residential Quarters
Staff Quarters
Slum Quarters
Community Hall and Recreation Centre
Community Centre
Stadium
Commercial Buildings
Hospital Buildings
Fire Brigade Building
Crematorium and burial Ground
Markets
Kiosks/Shops/Stalls
Water Overhead Tanks
Public Places & Others

Infrastructure Assets

Roads including Footpath and Dividers
Asphatic Road
Bridges
Culverts
Fountain
Street Light
Flyover
Urinals
Dhalao
Dustbin
Lavatory Blocks
Drainage
Storm Water Drain
Water Pipeline

Furniture's & Fixtures

Furniture & Fixtures, Fans, Air Conditioners, Coolers etc

Computers

Monitors, Printers, UPS and all related accessories, Software



Plant & Machinery

Electrical Equipment & Lamps
 Electric Cables
 Transformers
 Electric Installations
 Pipelines
 Filter Plant
 Fire Assets
 Construction Equipments
 Medical Instruments
 Other Plant & Machinery

Vehicles

Motor Vehicle & AMC Other Vehicle

iii) Infrastructure Assets: - Infrastructure assets are defined as per International Public Sector Accounting Standards (IPSAS). As per IPSAS 17, infrastructure assets are characterized by the following.

- They are a part of a system or network
- They are specialized in nature and do not have alternative uses
- They are immovable
- They may be subject to constraints on disposal

iv) Capital Work in Progress : - CWIP represents capital assets which are in the process of construction/ completion. We have not reviewed the bills for the financial year 2021-22 to arrive at the closing WIP as on 31st March 2022 in absence of specific data from concerned departments.

v) Leased Properties: - Leased properties have been valued at actual cost in case of buildings and market value in case of land.

vi) Depreciation: Under this method, the rates of depreciation have been applied at a fixed percentage on the original cost of the Asset at the end of the year.

(a) In line with international Best Practices, the Straight Line Method of Depreciation has been applied.

(b) For all assets that qualify for depreciation, and were valued, depreciation has been provided from the year of construction/acquisition and transferred to accumulated depreciation account of the concerned asset.

(c) Valuation for the purpose of depreciation has been done as per the significant accounting policies subject to the notes mentioned above.

(d) Current values of Qualifying Assets are now represented appropriately in the Fixed Assets Register.

(e) Assets valued at Replacement cost & estimated cost has been depreciated considering remaining useful life.



3) CURRENT ASSETS

- i) Cash & Bank Balances : - Bank Balances shown as on March 31, 2022 are taken as per the actual bank balances. Opening balances as on April 1, 2021 have been taken as per actual bank balance. However the book balance and the bank balance are not reconciled. The reconciliation differences comprises of identifiable and unidentifiable entries. There are many bank accounts, which are non-operative out of which many accounts are also closed. There are balances, which were taken from the book record at the time of conversion of Fund Based Accounting System to Double Entry cash based accounting system in 1996. The entire unreconciled balance of all the banks amounting to Rs. 7991103381/- are transferred to a separate "Unreconciled Bank Adjustment Account" which will be adjusted in coming years. This unreconciled amount is reflected in schedule of bank balance of general fund.

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

- ii) Arrears of Property Tax: - The Property Taxes arrears outstanding as on March 31, 2022 are based on information furnished by Tax Department. There is a change in the total outstanding balance of property tax receivable of earlier years thereby affecting a change in property tax receivable and provision for property tax. The effect of the same is adjusted against the opening general fund balance. For the current year appropriate provisions have been made as per the guidelines issued by the National Municipal Accounts Manual. During the year, after considering the recovery in property tax provision on outstanding balance is recalculated and resultant difference is routed through the Revenue and Expenditure statement.

iii) Inventories : -

- (a) Store/ Material is treated as part of inventories.
 - (b) Stores inventory data have been taken on the basis of information furnished by concerned departments.
 - (c) Inventory Valuations have been done on the basis of information provided by the various departments of AMC.
 - (d) There is a difference between physically stock and book stock on account of non-reconciliation & Accounting treatment in the past.
 - (e) Stock of Flats (Business Types) have been valued at cost.
 - (f) The Closing stock of Central Stores and Central Workshop has been taken at actual physical stock taken by AMC.
- For other inventory the same is taken from AMC Final Hisab.

- iv) Prepaid expenses are not calculated as on 31.03.2022.



v) Loan to Employees Accounts reflects a credit balance of Rs. 2,88,82,779/-. Normally this account should not have a credit balance and However, in absence of previous data pertaining to loans given, the recovery from the employees results into a credit balance. The reconciliation of the same is pending.

vi) Traveling advances of Rs.58,56,313/- reflects long outstanding amounts which were not booked to respective expenses in the absence of reconciliation of the same.

4) Loan & Advances:-

Loans to AMTS:

The public transport of Ahmedabad city is run by Ahmedabad Municipal Transport Service which receives a financial support from the corporation, such amount is reflected under the head "Loan to AMTS". No terms and conditions are stipulated for the repayment of such loan. Current year Receipts and Payments include income and expenses from running of CNG buses which are essentially incurred on behalf of AMTS. Hence the same have been excluded from the books of AMC and net amount is added to Loans to AMTS.

AMC has given advances of Rs.3755,60,07,794/- to AMTS which runs the public transport service in the city of Ahmedabad. These advances are used by AMTS to subsidize public transport service. AMTS is not generating revenue surplus from its operations so as to meet the operative expenses.

The money given to AMTS is to support the expenditure for public transport. Since AMTS is a loss making entity recovery of this amount may be difficult. Policy discussion in this regards should be done as to whether any provision is required to be made against such loan. The annual payment is around 300 crores. During the year the government has released minuscule amount as viability gap funding against such expenses of AMTS. The amount is approx. 20-22 crores. Corporation should represent to the govt. to increase this viability gap funding against the loan given to AMTS.

In view of this, the responsibility of such advance depends upon receipt of fiscal support from any other agency. In absence of this it is difficult to quantify the realizable amount and hence any provision for probable impairment is not provided in the books.

Loans to BRTS and Ahmedabad Janmarg Ltd

The BRTS corridor for public transportation is run by AMC through a SPV Ahmedabad Janmarg Ltd. The capital expenditure of the project amounting to Rs. 979,84,23,744/- is reflected as loan to BRTS in the Balance Sheet in pending decision regarding ownership of asset by the authorities.

AMC also gives a monthly loan to AJL meet the gap in the cash flows to run its operations. Such amount as on 31.03.2022 is Rs.530,70,75,527/-

In view of this, the reliability of such advance depends upon receipt of fiscal support from any other agency. In absence of this it is difficult to quantify the realizable amount and hence any provision for probable impairment is not provided in the books.



5) Zone Control Account:-

This represents the amounts transferred to Zones for meeting their zonal expenditure. Expenses incurred by the Zones in their monthly account have been reduced from such transfers to obtain the closing balance as reflected in the financial statements. The amounts standing under the head Municipal Commissioner – Zone Bank Account represents money's transferred to bank account at the Zones and expenditure incurred.

6) Long Term Liability:-

- i) Loans from HUDCO, ICICI, NHB, State Government Loans, Loan of erstwhile Nagarpalikas, Open Market Borrowings (Public Loans), and Public Tax Free Bonds & World Bank – Loans are subject to reconciliation & confirmation. The amount due for repayment in case GMFB and State Government loans is deducted by State Government from the AMC's Share of grants payable to AMC in some cases.

The loans from government and financial institutions are secured by following:

(A) General Fund:

- (1) Public Loan :
 - a) 12% Government Loan (2011) :- Secured by State Government Guarantee
 - b) 13% Government Loan (2007) :- Secured by State Government Guarantee
 - c) 11.5% Government Loan (2010) :- Secured by State Government Guarantee
 - d) 11.5% Government Loan (2010) :- Secured by State Government Guarantee
 - e) 11.5% Government Loan (2009) :- Secured by State Government Guarantee
 - f) 11.5% Government Loan (2008) :- Secured by State Government Guarantee

- (2) Government Loan: The government loans are unsecured loans.

(B) Capital Project Fund :

- (1) National Housing Bank EWS Loan: - Secured by State Government Guarantee.

- (3) 6.4% Tax Free Public Bond 2004: These are secured by:

- (i) Escrow of octroi revenues from specified 10 nakas (Points) and property tax revenues receivable from western and eastern Zones



- ⑤
- (ii) The bonds carry a put and call option at the end of 5 years from the deemed date of allotment i.e.31.03.2004.
 - (4) 6% Tax Free Public Bond 2005: Theses are secured by:-
 - (i) Trust and retention account with bank for collecting the revenues from specified revenues receivables.
 - (ii) Mortgage of various plots of land of corporation
 - (iii) The bonds carry a put and call option at the end of 5 years from the deemed date of allotment i.e.31.03.05.
 - (5) During the year 2018-19, AMC has made public issue of municipal bond of rs.200 crores with coupon rate of 7.73% payable half yearly. The bonds are secured against receivable of property tax of new west zone under an escrow mechanism.

The municipal bond are covered Atal Mission Rejuvenation and Urban Transformation(AMRUT) issued vide notification no K-16012/02/2018-AMRUT – 11B, issued by Ministry of Housing and Urban Affairs, Government of India. Under this notification, incentive of Rs. 13.00 crores for every Rs. 100 Crore of bond issued will be given by Government of India for Urban Local Body, accordingly an incentive of Rs. 26.00 crores is receivable from Government of India. The incentive being of revenue in nature, is considered as revenue receipt and has been reflected accordingly in the financial statement. And the same has been received during the year 2019-20.

6(ii) the amount of long term loans payable within next 12 months is

Capital Project Fund:-

- (a) HUDCO GAP Fund Housing Nil
- (b) GSFS Loan Nil

6(iii) Interest Overdue on Government loans are:

General Fund Rs.245,13,40,204/-

Nagarpalika Rs. 79,78,9,449/-(updated figure is not available & not taken)

(C) Loan Of Nagarpalika :

- (i) LIC Loan : Secured By Assets of the nagarpalika



7) Current Liabilities:-

(i) Corporation has an unpaid liability of Rs.10904629650/- 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 like octroi deposits, Water drainage connection deposit, certain charges of town planning as per General Development Control Regulation(GDCR) & various 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) GPF / CPF / GIS Payable represents the amount deducted from salaries and remaining payable as of March 31, 2022. The same are however subject to reconciliation with the actual balance in the GPF Module maintained separately independent of the accounting software.

The Ahmedabad Municipal Corporation has balance of Rs.904,34,49,415.59/- with District Treasury office, Ahmedabad against the liability of CPF/GPF. The interest Receivable of Rs.59,00,62,570/-on the balance has also been taken in the profit and loss account. The total outstanding balance on 31.03.2022 is Rs. 904,34,49,415.59/-.

iii) Due of contractors / suppliers as on 31.03.22 are subject to confirmation from respective external parties.

8) Provisions:-

Total Provision for Property Tax for Rs. 26146681929/- March 31, 2022 in accordance with the guidelines issued by National Municipal Accounts Manual. No provision for market rent receivable has been made as the data is not available.

9) 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.



10) Merger of Nagarpalikas(Local Bodies):-

Under a notification dated 14.02.2006 issued by Urban Development & Urban Housing Development Department (UDUHD) of Government of Gujarat, following local bodies are merged with AMC:

- (1) Bodakdev
- (2) Makarba
- (3) New Odhav
- (4) Nikol
- (5) Vastrapur
- (6) New Naroda
- (7) Thaltej
- (8) Sarkhej
- (9) Vejalpur
- (10) Chandlodia
- (11) Ghatlodia
- (12) Jodhpur
- (13) Ranip

AMC merged 13 Nagarpalikas and 30 gram panchayats during the year. The Assets and Liabilities of these local bodies have not been merged in the Current balance sheet on the basis of data and information made available.

During the year 2017-18 AMC merged 3 more nagarpalika namely Kathwada, Chiloda and Bopai Ghuma. However The Assets and Liabilities of these local bodies have not been merged in the Current balance sheet on the basis of data and information made available.

11) 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 results could differ from those estimates, besides the ones explained above based on NURM guidelines to the extent applicable.

12) 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 and applying a historical average percentage based primarily on actual settlements by type of claim on the basis of information provided by AMC's legal department.



13) Bank Reconciliation and related issues and suggested means to improve the process:

In the financial statement, the bank balances are considered as per bank certificate and the difference between book balance and bank balance is transferred to unreconciled bank/cheque adjustments account. The reasons for the difference, steps taken by AMC, further steps required are explained below:

Reasons:

- The unreconciled entries date back to years for which no records available either with AMC or with bank.
- Online credit payment by public for which no SOP (Standard Operating Procedure) is set.
- Online grant received from government department. In absence of proper communication system it is difficult to trace the origin of the funds credited. The concerned department has such order approving grant but such intimation is not made to finance department. As a result challan is not prepared and the amount is reflected in reconciliation statement.
- Central store imprest account(Jama Kharchi)

Suggested action plan:

- 1) unreconciled balance should be transferred to General Reserve and then it is to be ensured the new difference is not created.
- 2) Online credit payment by public
 - o The concerned department should prepare challan for entry in books.
- 3) Online grant received from government
 - o The concerned department should send grant approval letter to finance department and generate challan from system.
- 4) Central store imprest (jama kharchi)
 - o The major issues are related to earlier years. This amount to be transferred to separate account and a time line should be fixed to resolve the issue.
 - o To ensure that new differences do not arise, It is to be ensured that unless account statement of previous jama kharchi is submitted, no fresh imprest (jama kharchi) amount to be given to the department.

Other action plan suggested:

- o Transfer original unreconciled balance to General Reserve and make sure no difference arise a fresh.



- (2)
- Decentralized deposit of cheques to be commenced for each zone. As a result of this, reconciliation work becomes easier. The credits are to be reconciled with challan and net amount to be transferred to head office after two days so that any reconciliation issue, if arises, can be resolved in this period.

Long outstanding difference in unreconciled balance is not desirable and affects the credibility of the corporation even though no wrong doing has arisen out of this. This also affects the credit rating of the corporation and it must take necessary action as early as possible to resolve this issue.

14) Other Issues:

- Let out property by AMC:

AMC had let out on rent many properties over the years for which no records are available. As a result of this the amount of rent receivable is not known and the same is accounted for on receipt basis. AMC should initiate steps to identify the properties let out on rent. It will enable it to increase its rental income by proper follow up work.

- In the annual hisaab of the corporation, fire income is treated as capital receipt (under liability code) while actually it is income and is considered as income (also confirmed by AMC) while preparing the financial statement.
- Reconciliation of actual liability of CPF/GPF/Staff loan as per hisaab, as per software records in the separate system and actual records is under process and the effect of same will be given in coming year.
- There are multiple codes related to such CPF/GPF if which needs to be closed and only requisite code should remain operational. This will ensure timely reconciliation of such balances.



Ahmedabad Municipal Corporation F.Y. 2021-22

Management's Discussion and Analysis

The purpose of Management's Discussion and Analysis is to introduce to the citizens of Ahmedabad to the information contained in the enclosed Comprehensive Annual Financial Reports and provide an objective, easily readable, and detailed analysis of Ahmedabad Municipal Corporation's (AMC) financial activities based on known facts, decisions and conditions.

The financial statements have been prepared considering guidelines issued by ICAI and confirming to National Municipal Accounts Manual. Based on these statements corporation is consistently getting good external credit rating and also raising funds by way of issue of bonds & from government agencies like JnNURM etc.

The Financial Reports for 2021-22 of the Ahmedabad Municipal Corporation represent the sixteenth year for which the Annual Financial Statements of Ahmedabad Municipal Corporation is being published on the basis of a fund based Accrual accounting system. The Balance Sheet up to 31.03.2022 has already been put on the website.

The financial statements consist of the following major components:

- Management's Discussion and Analysis
- Combined Financial Statements for all Fund Types
- Fund Financial Statements
- Notes to Financial Statements
- Significant Accounting Policies
- Disclaimer

Combined Financial Statements for all Fund Types

The Combined Financial Statements for all Fund Types serve the purpose of providing users of these statements with a broad understanding of the AMC's financial position in a manner that is easily understandable by citizens.

Fund Financial Statements

A Fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific objectives/activities.

In the current year and in continuation of past practice, the statements of Municipal Corporation of Ahmedabad have been prepared in terms of four different funds – the General Municipal Fund, the Capital Projects Fund, the Special Revenue Fund, and the Trust and Agency Fund.



Analysis of the Combined Financial Statements for all Fund Types

In the financial statements, all activities of the city government are considered as government's activities. Technically, one should consider business type activities of the government separately, as prescribed in the Accounting Standards under which these statements are prepared. However, this change has been made in order to give a clearer picture of the overall AMC activities, considering that pure commercial activities of AMC are minimal, and these cannot, considering their nature, be taken in isolation.

Over the last two years, the Net position of AMC changed as follows:

	2021-22	2020-21
Absolute Value of Net Assets (Total Assets- Total Liabilities)	2,91,56,10,31,660	2,66,34,76,65,891
Total	2,91,56,10,31,660	2,66,34,76,65,891
Increase/Decrease	25,21,33,65,769	57,26,66,82,111
Yr. on Yr. change	9.47%	2.20%

The Principal elements of these changes and major events/projects/ activities carried by AMC are discussed in following paras.

Revenue Receipts:

AMC Activities	For the year 2021-22	For the year 2020-21
Revenues		
Tax Revenues (Rent, Rates and Taxes)	15,60,48,16,018	14,34,18,96,656
Municipal Taxes	15,60,48,16,018	14,34,18,96,656
Non Tax Revenues including Grants	34,16,87,96,075	37,69,19,00,285
Revenue Grants	20,73,64,92,869	24,36,34,28,530
Grant in lieu of Octroi	8,72,03,35,040	10,45,80,35,732



(24)

Other Grants like education, health etc.	12,01,61,57,829	13,90,53,92,798
Other(including Interest, Fees & Fines, Excess provision written back etc)	13,43,23,03,206	13,32,84,71,755
Total Revenues	49,77,36,12,093	52,03,37,96,941
Increase/Decrease	-2,26,01,84,848	8,08,56,32,714
Yr. on yr. change of Total Revenues	-4.34%	18.40%
Tax Revenue to total Revenues	31.35%	27.56%
Grants to total revenue	41.66%	46.82%
Grant in lieu of Octroi to Total Grants	42.05%	42.93%
Grant in lieu of Octroi to total Revenues	17.52%	20.10%
Internal Source to total revenues	26.99%	25.62%

From the above table, the total revenue has decreased by 4.34% in 2021-22 compared to 18.40% growth in year 2020-21. The main reason for such decrease in income is that there is substantial reduction in receipt of various grants from state govt. as a result of which the non-tax revenue has decreased by Rs.352.31 crores. Out of the total grant received, the revenue from grant in lieu of octroi has decreased by Rs. 173.77 crores while the other grants revenue has decreased by Rs.188.92 crores.

In respect of Tax revenue there is an increase of Rs.126.29 crores i.e. increase of 8.81%. The collection of tax revenue would have been much higher if the situation of covid would not be prevailing during the initial months of the year. But still the corporation has managed to collect higher amount of tax revenue in comparison to the previous year. The other income has also increased by Rs10.38 crores. As a result of increase in tax revenue, the share of own revenue (Tax plus other income) of total revenue has increased to 58.34% compared to 53.18% in previous year.

Share of tax revenue to total income has increased to 31.35 % compared to 27.56% reflecting an increase of 3.79% which is due to increase in the amount of tax revenue. The property tax collection increased by Rs.31.73 crores which is good. **The collection**



would have been much higher but for the fact that the beginning 4-5 months of the financial year were under the peak months of covid. It is on account of better compliance and recovery mechanism even though AMC has not raised rates of taxes during the year. The collection ratio against the demand raised has improved during the year. It is 60.24% compared to 59.24% in previous year. This reflects improved collection efforts made by the officials. The corporation will strive to raise the ratio further in coming years. There is also increase in rent income from free hold land and halls by Rs.7.84 crores which represent increased efficiency. Vehicle Tax income has increased by Rs.43.24 crores compared to previous year. There is increase in Advertisement income from own and private property and increase in fire tax as well. The corporation will put efforts to increase the tax revenues. **The amount of professional tax collected was Rs.189.66 crores compared to Rs. 167.19 crores in previous year. There is an increase of Rs.22.47 crores, this could have been higher but due to the effect of Covid in the initial months of the financial year there could not be much increase. This could be a major source of income if implemented and monitored properly. There are many self-employed persons who are not yet paying this tax may be because of lack of awareness amongst them. It is advisable to do a survey of all the commercial establishments to identify commercial entities and then bills can be raised on these entities like property tax bills in lieu of the present system wherein the professional tax is based on payments made by the commercial entities. This will help in increasing the revenue from this source substantially.**

Share of grants to total revenue has decreased from 46.82% to 41.66% which is due to the decrease in grants received from state govt. No doubt, inspite of such reduction, there is good support from Govt. The grant in lieu of octroi was Rs.872.03 crores. This has decreased by 173.77 crores as compared to previous year. The share of grant in lieu of octroi to total revenue is at 17.52% which has decreased by 2.58% compared to previous year. The grant in lieu of octroi is dependent upon state govt. and may remain at this level. It means that corporation will have to put many efforts to increase its income from internal sources of tax revenue and other income. The share of internal sources out of total revenue has marginally increased from 25.62% to 26.99%. Other income is mainly due to extra FSI fess and Betterment charges.

Revenue Expenditure

Governmental Activities	For the year 2021-22	For the year 2020-21
Expenditures		
Salary and Wages	16,16,84,85,436	15,24,80,06,870
Administrative Expenses	2,30,74,87,526	1,60,74,60,489
Electricity and Lighting Expenses	2,59,22,50,156	2,47,72,50,042
Repairs and Maintenance	6,49,32,08,405	5,85,55,70,271
Interest and Bank Charges	29,76,14,110	29,12,63,059
Grant and programme expense	13,04,23,35,461	14,83,11,69,438
Provision for Property Taxes	2,05,05,33,338	2,51,95,77,034
Other Expense	65,71,14,516	1,23,81,71,765
Total of expenditure	43,60,90,28,948	44,06,84,68,968



Surplus before Depreciation	6,16,45,83,145	7,96,53,27,974
Depreciation	1,51,43,09,202	1,51,21,92,768
Excess/(Deficiency) for the year	4,65,02,73,943	6,45,31,35,206
Cash Accruals (Surplus of the year plus Depreciation and Provision for property taxes)	8,21,51,16,483	10,48,49,05,008

During the pandemic period the corporation has incurred substantial amount towards Covid expenses and the cash accruals have reduced by Rs.226.98 crores i.e. the cash accruals during the year have decreased by 21.65% compared to previous year. The total income has decreased by 4.34% while total expenses have decreased by 1.05%.

Salaries have gone up by Rs.92.05 crores. Administrative expenses have increased as it includes the covid expenses incurred by the corporation and during the pandemic period the corporation had incurred substantial amount towards Covid expenses. Repairs and maintenance expenses have increased by Rs.63.76 crores. Stores and consumables has decreased by Rs.58.13 crores. Interest expenses increased by 2.18% compared to previous year. The provision for property tax has decreased by Rs. 46.90 crores in comparison to the previous year. Grant and programme expenses have decreased by Rs.178.89 crores. Still, the corporation has spent Rs.1304.23 crores on grants for economically weaker section of the society during the year compared to Rs.1483.11 crores in the previous year reflecting a decrease of Rs.178.89 crores. This expense comes to 29.91 % of the total expenditure and is more than the statutory requirement of spending under this head. It reflects the welfare driven approach of the corporation towards the weaker section of the society. Other expenses have decreased by Rs. 58.11 crores. A need to keep the expenses under control is imperative to improve profitability and the corporation will take steps to achieve this.

The electricity expenses form a substantial part of the cost. To reduce this cost, AMC needs to make continued efforts to adopt energy saving LED lights and more and more steps would be taken to switch over to LED lights in coming years. As a result of increased there is only minor increase in electricity expense during the year by Rs.11.50 crores. This justifies the switch over to LED lights. In addition to this AMC has also invested in renewable energy which not only reduces carbon footprint but also saves in energy cost. AMC has commissioned Wind Mills of 21.00 MW capacity till 2021-22. This has resulted into generation of 4,76,31,077 units resulting in savings of Rs.32.17 crores. in the year. The cumulative savings till 31.03.2022 is Rs.136.17 crores approx. The reduction in carbon footprint for the year 2021-22 is 43107 tonnes and cumulative reduction till 31.03.2022 is 183639 tonnes. This is AMC's contribution in the country's target to reduce its carbon footprint. AMC has mapped all STPs, Water Pumping Stations, Hospitals and Head Office against the power generation from wind mills. The units generated by wind mills are deducted from the units consumes at these places and payment is to be made for balance units only. Similarly, AMC has commissioned till 31.3.22, Solar Panels of 1100 KW capacity, generation of 6,56,054 units and cost saving of Rs.0.43 crores. The cumulative generation till 31.03.2022 is 3042000 units and cumulative cost savings are Rs.1.98 crores. The reduction in carbon footprint till 31.03.2022 is 604 tonnes.



(2)

Capital Receipts:

The corporation has received following major capital receipts during the year to part finance its capex programme.

Capital Fund Source	2021-22	2020-21
CM Suvarna Jayanti Saheri Vikas	8,70,07,44,000.00	5,85,89,73,000
CM EWS and LIG Project Members' contribution	60,40,707	35,45,30,830
Pradhan Mantri Aavas Yojna	NIL	1,60,13,35,245
15 th Pay Commission Grant	1,82,68,97,066.00	1,82,00,00,000
Amrut Yojna	NIL	33,67,80,920
Total	10,53,36,81,773	9,97,16,19,995

The corporation receives capital receipts from various schemes of central and state govt. which are used to finance the capital expenditure incurred by AMC. These receipts could be project specific or general in nature. The total capital receipts are Rs.1053.36 crores compared to Rs. 997.17 crores in previous year.

As a result of surplus of revenue receipts over revenue expenses and capital funds received by the corporation, the net fund of the city (Total Assets Less Total Liabilities) increased by Rs.2521.34 crores during the fiscal year ended 31st March, 2022. The principal element of the change is the increase capital grants received as mentioned above and internal cash accruals earned during the year amounting to Rs.821.51 crores.

The net change is:

Opening fund Balance (as on 1st April 2021) : Rs. 2,66,34,76,65,891

Closing Fund Balance (as on 31st March 2022) :Rs. 2,91,56,10,31,660



(92)

Capital Expenditure:

The net change in Fixed Assets is

Particulars	Year 2021-22	Year 2020-21
Gross Block Incl. CWIP	2,29,27,02,72,832	2,19,47,18,39,774
Additions Incl CWIP	20,71,66,10,452	9,79,84,33,058
Total Gross Block	2,49,98,68,83,284	2,29,27,02,72,832
Cumulative Depreciation	25,00,36,52,034	23,48,93,42,832
Net Block(Including Capital WIP)	2,24,98,32,31,250	2,05,78,09,30,000
Increase/Decrease	19,20,23,01,250	8,28,62,40,292

The increase in fixed assets during the year is Rs. 1920.23 crores compared to Rs.828.62 crores in the previous year.

The state government is increasing the Jantri rate for land & building. The corporation would try to get the revaluation of land parcels as per Jantri rate till 23-24. This will help increase the net worth of corporation substantially.

CWIP

As per the present policy of the AMC, a capital project cannot be capitalized till final bill is raised by the agency and approved by AMC. In most of the cases final bills are never raised and hence these projects continued to be reflected as CWIP (Capital Work in Progress). As a result of this assets are not considered put to use and not capitalized in the relevant category and no depreciation is also charged to profit and loss on account of this.

To overcome this, it is suggested that assets/ projects where minimum bill raised is 90% of the value, the same will be capitalized and reflected in relevant category and appropriate depreciation will be charged. It has been decided to carry out an exercise to analyze the CWIP of last 10 years or so and to capitalize the same base on the revised criteria. This is a very lengthy exercise and AMC has already appointed a consultant to the needful work and expects the same to be over before end of current financial year.

As a result of the above exercise carried out, an amount of Rs. 10666.40 crores of CWIP has been identified and capitalized during the year.

The capitalized assets pertain to the period 2012 to 2017. The exercise is still continuing and subject to availability of data related to CWIP of earlier years, further capitalization would be done in ensuing years. Normally, a CWIP would be reflected as CWIP for a period of three to four years. After which and subject to completion of 90% work completion, these will be capitalized to the respective block of asset.

One of the areas by which further addition to fixed assets can be made is by transfer of land of 13 nagar palikas and 30 gram panchayats to AMC which were



merged with AMC in 2006 and 3 more nagar palikas in the year 2017-18. This requires GR from State Govt and AMC should approach the Govt. for this. This will not only increase the fixed assets but will also have a corresponding increase in the net worth of the corporation.

In addition to creation of fixed assets, AMC has also invested huge amount in the two prestigious projects implemented under special purpose vehicles viz. Sabarmati River Front Ltd which is executing the nationally famous Sabarmati River Front, Ahmedabad Janmarg Ltd which is operating the BRTS corridor. The corporation also grants huge amount to AMTS which runs the city bus transport service at a concessional rate so as to provide cheap transport facility to poor citizens of the city. It also provides for deficit funding to AJL to meet its cash flow shortage. The summarized position of amount given for these three entities is given below:

Particulars	Year 2021-22	Year 2020-21
Sabarmati River Front Development Corporation Ltd Loan	16,91,75,45,218	16,60,39,56,636
Ahmedabad Jan Marg Ltd. Loan(BRTS Project)	15,10,54,99,271	14,13,00,24,424
AMTS	37,55,60,07,794	34,13,66,72,773
Loan to SVP MAT	3,12,73,01,889	3,12,73,01,889
Total	72,70,63,54,172	33,86,12,82,949
Increase / Decrease	38,84,50,71,223	(29,70,95,12,293)

*This amount is in addition to Rs 42.00 crores invested by AMC in the equity and Preference shares of the SPV.

BRTS is currently operating at 321 busses out of which 200 busses are electric busses. The average rate per km for normal bus is 75.24 whereas the average rate per km for electric bus is 54.9, this results in savings of Rs.20.34 per. For the whole year, the average savings would come to approx. 13-14 crores. Switching over to EV will reduce the running expenditure of the bus & hence corporation should see that all the bus are converted to EV. This will result in lower losses for BRTS resulting into reduction in loan amount that BRTS receives from AMC.

The money given to AMTS is to support the expenditure for public transport. Since AMTS is a loss making entity recovery of this amount may be difficult. Policy discussion in this regards should be done as to whether any provision is required to be made against such loan. The annual payment is around 300 crores. During the year the government has released minuscule amount as viability gap funding against such expenses of AMTS. The amount is approx. 20-22 crores. Corporation should represent to the govt. to increase this viability gap funding against the loan given to AMTS.

AMC is practically a debt free organization except the municipal bonds of Rs. 200 Crores



Other Matters :**Outsourcing:****Civic Centers:**

AMC is operating 64 civic service centres across the city to provide civic services to citizens. It had employed 330 outsourced employees to manage these centers. Over and above this, the regular staff of around 75-100 persons were needed to supervise these centers and the employees. During the year, the corporation entered into a tripartite agreement with ICICI Bank, Aaron Industries Ltd and itself under which entire expenses of running the civic center will be borne by ICICI Bank and cash management will be provided by Aaron Ind Ltd. All expenses relating to civic centers were borne by ICICI till 2021 however due to lockdown & corona the terms have been revised now corporation bears 40% of the expenses of running the civic center, thereby still making a cost saving of 60%. Also the regular staff became free and was placed at other activities / area of AMC.

Going Digital:

AMC had made arrangement with ICICI Bank, Kotak Bank, HDFC Bank and IndusInd bank under which a citizen can visit any branch of these banks and can make payment of property tax etc. payable to AMC. This is a very citizen friendly arrangement made by AMC. This also increased the digital footprint. AMC is also making payments to most of its suppliers by ECS. These initiatives are amongst the few such initiatives in the country.

Liquidity position of AMC:

Due to its efficient working capital management, the corporation has liquid assets comprising of bank balance (excluding unreconciled balance), cash on hand and FDRs held with bank is Rs.128.48crores. The corporation invests the PF contribution of employer and employee in Treasury of Govt. of Gujarat. This was to be used for making the payment towards retirement benefits to the retiring employees. However, the corporation has not used the money towards this and the liabilities of employees retiring during the year were met from the accruals of the Corporation. The funds invested, thus, add to the financial strength of the Corporation. This reflects the healthy liquidity position of AMC. The amount of such investment on 31.03.2022 was Rs.946.34 crores

Fund Management and Budget Allocation:

AMC executes its operations as per the budget approved by the Standing Committee. Capital projects as envisaged in the budgets are further analyzed and tenders are floated for the selected projects. Once a project is finalized and cost fixed, a new code is generated for the same in the accounting system and the cost is entered against the new code. The payment towards bill raised by the agency is automatically cleared till it reaches 90% of the allocated cost. Any overrun is first approved and then necessary corrections are made in the accounting system. This ensures timely execution of the



work as the agency gets timely payment (within 15 days) for the work done. The payments are made through ECS which is a very efficient and transparent system.

Metro Rail Project:

The metro rail project for the city is executed by a SPV named Metro Link Express for Gandhinagar & Ahmedabad (MEGA) was incorporated by the state Govt. AMC as a beneficiary is extending full support to the project in terms of making available the land, providing infrastructure support etc. The SPV MEGA had a cumulative payment of Rs.197.19 crores till 31.03.2022 as advance against the sale of land provided by AMC for the project.

Smart City Project

AMC is also implementing different projects under smart city project initiated by the Govt. of India.

World Heritage City Project:

It is indeed a matter of pride that Ahmedabad city has been designated as UNESCO WORLD HERITAGE CITY, first such city in India. To sustain heritage legacy, AMC has sponsored a TRUST wherein apart of ex officio trustees (MC, Standing Committee Chairman, DMC (Heritage), Heritage conservative committee chairman etc), other prominent persons are appointed as trustees. Till 31.3.22 it has given a non interest bears, non-refundable amount of Rs.8.64 Crores to fulfill the gap funding requirement of the Trust to carry out this important activity.

Major Steps in Financial and Accounting Reforms in the AMC

Currently, accounting system in AMC is based on accounting data supplied by the various Zones which is then consolidated at the Head office. AMC has started preparing its Balance Sheet on Fund Based Accrual Accounting System from the data of receipts and payments generated by the Finance and Accounts Dept. However, the generation of such balance sheet from system is not yet implemented in Finance & Accounts Department because of regulatory and technical issues.

AMC has implemented a Bill processing system wherein the bills raised are processed in a computerized environment capturing the data for accrual accounting system. The information contained in this format enables the Accounts Department to capture information of capital and revenue expenditure, fixed assets, capital work in process, current assets and liabilities. The system works on simple and robust software. Appropriate measures for data security are in place for verification and validation of data and will be strengthened further.



The total unreconciled amount in 31.03.2021 was 444.26 crores which has rose to 799.11 crores as on 31.03.2022. The major difference in the reconciliation is on account of:

- a) Opening difference of Unreconciled amount for earlier years.
- b) Difference on account of payment advice issued during the year and cleared in next year. Mainly the difference is in ICICI which reflects book balance at Rs. 3694996894.62.

The corporation has addressed these issues as under:

- a) It has created an in house programme for reconciliation which is having 96% accuracy. To confirm to the concept of "Maker Checker" AMC has hired services of two outside consultants to do reconciliation work for F.Y 2019-22 and from 01.04.2022 till date. Reconciliation of earlier years will not be possible due to unavailability of records (as the data was not computerized). The balance unreconciled amount after the above exercise is advised to be written off against general reserve subject to the approval of regulatory authorities This exercise was delayed because of Corona.
- b) AMC had received a grant of Rs. 170.96 crores on the last working day (31.03.2022) against which it had issued payment advice of Rs. 340.98 crores. These payments advice were issued in March' 2022 and were cleared in April' 2022. AMC was able to resolve around 92% of the amount with respect to ICICI Bank A/c.

AMC also has a robust system of budgeting wherein every project is first budgeted based on committed funds available and payments are strictly monitored vis-à-vis budgeted amounts. Payments are automatically stopped once the budgeted figures are incurred. The project is already implemented in major areas. Once fully implemented, this will go a long way in digitization of all the processes of the corporation with increased efficiency and better services to the citizens of the city.

Inventory Management assumes critical importance and needs the attention of the corporation. The proposed ERP will address the issue of effective inventory management.

AMC has a robust computerized system of collecting property taxes which gets updated on real time basis. The simplification and standardization of formula for calculating the property tax has greatly reduced the instances of disputes arising out of the same. The corporation also announces collection drive for collection of arrears of earlier years and generally receives good response from the public. It also announces a rebate on advance payment of tax which generates very good response. The average collection of property tax against bills raised during the year is in the range of 65-75%. The corporation is striving to increase this number resulting into more property tax collection. It is also devising ways and means to recover the past arrears with the twin strategy of reward and punitive measures. The drive for collecting past arrears have been fruitful for AMC.

The Central Government had commissioned Jawaharlal Nehru National Renewal Mission (JnNURM) for improving the urban infrastructure in major cities of the country. Projects approved by JnNURM are eligible for 35% grant from Central Government and 15% grant from State Government balance to be funded by the concerned corporation.



AMC has high number of projects approved by JnNURM. The Corporation has not received funds during the year for these projects. These projects will greatly help in increasing the urban infrastructure of the city.

The corporation has also received a grant of Rs.870.07 crores as Suvarna Jayanti Saheri Vikas Grant for development of the city. This will greatly enable to increase the infrastructure of the company.

No amount has been received towards AMRUT YOJNA.

AMC proposes to further strengthen its financial management and procedures to further increase the efficiency.



(2nd)

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 Governmental Accounting Standards Board (GASB) pronouncements, the various relevant Accounting Standards of the Institute of Chartered Accountants of India (ICAI), the Technical Guide on accounting and financial reporting by Urban Local Bodies issued by the ICAI and Comptroller & Auditor General's report on Urban Local Bodies and guidelines confirming to National Municipal Accounts Manual.

BASIS OF PRESENTATION

Fund Accounting: -

The accounts of the Ahmedabad Municipal Corporation are organized on the bases of funds, each of which is considered a separate accounting entity. The operations of each Fund are accounted for with a separate set of self-balancing accounts that comprise its assets. Government resources are allocated to and accounted for in individual funds based upon the purposes for which resources are to be spent and the means by which spending activities are controlled. The various Funds are grouped in the financial statements in four generic fund types, as follow:

- **General Municipal Fund**

The General Fund, which is the principal fund of the City, accounts for all financial transactions not accounted for in other funds.

- **Capital Projects Fund**

The Capital Projects Fund is used to account for financial resources to be used for the acquisition of major capital facilities. In the context of the AMC, all projects that are in the process of construction are accounted for in this Fund. After completion, they are accounted for as general fixed assets of the city.

- **Special Revenue Funds**

These Funds are used to account for the proceeds of specific Revenue Sources (other than Expendable Trust Funds or major Capital Projects Funds) that are legally restricted for expenditures for specific purposes.

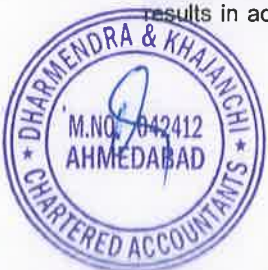
- **Trust and Agency Funds**

These funds are used to account for assets held by the AMC in a trustee capacity or as an agent for individuals, other Governmental Units, and other Funds.

Basis of Accounting: -

Under the **Accrual Basis of Accounting**, most transactions are recorded when they occur, regardless of when cash is received or disbursed. The accrual basis of accounting includes considerations relating to deferral, allocation, depreciation and amortization. **The major difference between accrual accounting and cash accounting is in timing of recognition of Revenues, Expenses, Gains and Losses.**

The accrual basis is the superior method of accounting for the economic resources of any organization. It results in accounting measurement based on the substance of transactions and events, and thus enhances



their relevance, neutrality, timeliness, completeness and comparability. **World Wide, the use of accrual basis to the fullest extent practicable is recommended in the government environment**

Under accrual accounting, entries are made on the dates when Revenue or Expenses fall due and not on the date when they are paid or received. Accrual Basis of accounting is a scientific system for reporting income and also for preparation of financial statements. It is based on two basic accounting principles.

1. **Revenue Recognition principle**
2. **Matching Principle**

According to the Revenue Recognition Principle, Revenue is reported in the financial statements in the accounting period in which cash representing that revenue is actually received. According to Matching Principle, all expenses associated with the generation of revenue must be matched against that revenue in the same period in which revenue was actually earned. Consequently under accrual basis of accounting, cash received in advance for services to be rendered in future are not recognized as revenues at all and are treated as deferred revenue and shown as liability in Balance Sheet. Similarly expenses paid in advance are not matched against the revenue of current year and treated as prepaid expenses and shown as asset in Balance Sheet. Likewise, income earned, but not received in cash is taken as accrued income, and is treated as income of current year and shown as asset in Balance Sheet. Expenses incurred but not paid for is provided for and charged against revenue of current years and shown as liability in the Balance Sheet.

The adjustments made on accrual basis ensure better financial statements. Accrual Basis is the most widely accepted basis of accounting. Accrual Basis of accounting is a scientific method. It emphasizes on proper recognition of income & expenses to have a clear picture of receivables and payable without inflating/deflating income or expenses.

Benefits of Accrual Accounting

1. Accrual basis of accounting allows users to
 - i) Assess the accountability for all resources the entity controls and the deployment of those resources.
 - ii) Assess the performance, financial position and cash flow of the entity.
 - iii) Make decisions about providing resources to or doing business with, the entity.
 - iv) Evaluate a Government's ongoing ability to finance its activities and to meet its liabilities and commitment.
2. Accrual basis of accounting provides information on an entity's overall financial position and current stocks of assets & liabilities and changes in financial position. The AMC needs this information to
 - i) Make decisions about the feasibility of financing the services it wishes to provide.
 - ii) Demonstrate accountability to the public for the management of its assets and liabilities.
 - iii) Plan for future funding requirements of assets maintenance and replacement.
 - iv) Plan for the repayment of or satisfaction of existing liabilities.
 - v) Manage its cash position and funding requirement.
 - vi) Demonstrate its performance in terms of service costs, efficiency and accomplishments.



- vii) Assess whether current revenues are sufficient to cover the costs of current programs and services.
 - viii) Record the total costs, including depreciation of physical assets and amortization of intangible assets for
Carrying out specific activities
 - ix) Assess whether it can provide and the extent to which it can afford new programs and services.
3. Accrual Accounting requires maintenance of complete records of assets and liabilities. It facilitates better management of assets, including better maintenance, more appropriate replacement policies, identification & theft or damage.
 4. Accrual Accounting provides a consistent framework for the identification of existing liabilities, and contingent liabilities. It provides information on the impact of existing liabilities on future resources.
 5. Accrual basis of accounting shows how the Government financed its activities and met its cash requirement.
 6. Accrual basis of accounting highlights the impact of financing decision on net assets/equity and may lead government to take long-term view when making financing decisions than is generally possible. When relying on cash reports under the accrual basis of accounting, the financial statement will include a Statement of Financial position, which discloses information about assets and liabilities. Where assets and liabilities are not equal, a residual figure for net assets/equity will be reported. Changes in an entity's net assets/equity between two reporting dates reflect the increase or decrease in its wealth during the accounting period. Information or changes in financial position means that government may be held accountable for the financial impact of its decision of both current and future net assets/equity.

Method of Accounting :-

The method of accounting is the Double-Entry System.

Income/Revenues

In case of Property taxes, Revenue are recorded when earned and therefore recognized on accrual basis. This policy is in line with C&AG's recommendations on accrual accounting for property taxes in India. In the accrual system revenues from property taxes are recognized in the fiscal year for which the taxes are levied are considered measurable and available. Assigned Revenues like Entertainment tax, Duty/Surcharge on transfer of Immovable Properties are accounted upon actual collection. Revenues in respect of Advertisement, Rent from properties shall be accrued based on terms of agreement/contract. Revenue from Grants and Shared Income are recognized in the fiscal year in which all eligibility requirements have been satisfied and confirmation/sanction received. This again is in line with C & AG's recommendation for accounting for such income.

Adequate provisions are made in respect of income accrued but not received.

Interest on tax receivables are accounted on receipt basis.

Expenditures

Expenditures are recorded when incurred and are recognized on accrual basis.

Cash and Bank

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



Investments

Investments comprise fixed term deposit with Nationalized Banks. Investments are valued at cost and adequate provision is made to recognize any permanent diminution, if any, in value. Interest on investments is accounted for on accrual basis.

Assets

Valuation Policies for Assets: - Generally fixed assets are valued at historical cost. In the absence of information regarding historical cost, the following costs have been used.

Fair Value: - The amount for which an asset could be exchanged between knowledgeable, willing parties in an arm's length transaction. It should be noted that computation of fair value is possible only if an active market for the asset exists. Evidence of isolated offers or transactions should not be taken as an indication of the existence of an open market.

Replacement Cost: - The amount that would cost currently to replace an asset.

Estimated Cost : - For those items for which neither the historical cost is available nor can a fair market price be determined and the replacement cost for all practicable purposes can not be ascertained, a notional value of rupee one has been taken for the asset itself.

Capital Assets: - Capital Assets are broadly classified into Land, Buildings, Equipments, Infrastructure Assets, Plant and Machinery, Furniture and Fixtures and Capital W. I. P. Capital Assets are reported at Historical Cost. The cost of capital assets includes capitalized interest and ancillary charges to place the assets in its intended location and condition for use. In case historical cost is not ascertainable, the rates as mentioned in the SOR(Schedule of Rates) for the year in which the asset is constructed/acquired has been used. However, assets with no commercial usage have been valued at Rs. One.

The assets purchased / constructed from Special Grants or Funds are valued at the cost incurred from Grant Fund towards such assets. Where the grant relates to an asset, the gross value of fixed assets is left undisturbed; the grant is credited to capital reserve. Accounting Policies followed for the valuation of various categories of capital assets are provided below:-

Land

AMC acquires land in a variety of ways such as

- By way of purchase from the landowner, including in a scheme of compulsory acquisition formulated by the government.
- Land gifted to AMC by institutions or individuals, whether with or without any conditions as to their use. This includes open spaces gifted by promoters of colonies, etc.
- Land provided to AMC free of cost, whether with or without any conditions as to their use.

Besides the above, some land may also be vested in AMC in respect of which it acts merely as trustee and has no ownership rights.

The accounting treatment of land acquired through the above modes is as follows:-

Land acquired through purchase: -

Such land is recorded at the aggregate of the purchase price paid / payable and other costs incidental to acquisition such as registration charges. In case of land acquired under a scheme of compulsory acquisition, many a time there is a dispute between the rate of compensation between the AMC and the previous owners whose land has been acquired. In such a case, in determining the cost of land, an appropriate allowance is made for the additional compensation that becomes payable, if the following condition is satisfied. The payment of additional compensation is probable, and the amount so payable can be reasonably estimated.



Land Acquired Free of Cost :-

In many cases, the government provides land free of cost. In some case individuals or institutions also provide land for specific purposes like construction of schools etc as endowments. Promoters of colonies may also provide for construction of parks and similar common facilities. The cost of such land to the AMC is nil. Such land has been accounted for a nominal value. (e.g. rupee one). However, to maintain proper control, such land must be recorded in the fixed assets register. Any incidental costs of acquisition such as registration charges are added to cost. If the same asset is put for commercial utilization in the future, the asset will be valued at fair market value.

Vested Government Land :-

Such land is neither owned by AMC nor do the economic benefits from the use of such land otherwise flow to the AMC. The ownership remains with the government and AMC merely acts as a trustee in respect of such land. As neither the ownership nor the economic benefits arising from such land vest with the AMC, it is not considered an asset of the AMC.

Land Improvements :-

Cost of any improvements to land such as filling cost, fencing cost, etc. is capitalized as part of the cost of land. In case any super structure has been built on land the cost of such superstructure is capitalized separately under the head "Buildings."

Land under Encroachment :-

Where there is an encroachment on land belonging to an urban local body, a provision equal to virtually the entire carrying amount of the land should be made (leaving only a nominal amount to facilitate control), except where it can be clearly demonstrated that there is a strong possibility of getting the land evacuated. This is in view of the fact that due to the complex, protracted legal process and other constraints, it is generally not possible to have the land evacuated. It would also be useful to include in the financial statements a description of land under encroachment and, wherever possible, the market value thereof.

In case the land is subsequently got evacuated, the provision made in respect of encroachment should be reversed.

Buildings

The cost of building is taken as the aggregate of the purchase price and incidental costs such as registration charges. In the case of self-constructed buildings, the cost is taken at the rates provided by the estate department based on the age of the building.

Plant and Machinery

The cost of plant and machinery includes, besides purchase price, such costs as site preparation costs, installation costs and professional fees.

Streetlights

All street light, poles and fittings that belong to AMC are recorded as fixed assets of AMC. The assets are valued at the rates mentioned in the SOR(Schedule of Rate) for the year of acquisition.

Other Fixed Assets

The cost of other fixed assets such as vehicles, furniture and fittings, office equipment etc. would comprise the purchase price and incidental costs such as freights, installations charges etc.



Composite Fixed Assets

In some cases, a single asset may comprise several components of different nature. For example, a part may comprise, apart from land, buildings, pumping station machinery, swings etc. Where each of these assets has been purchased/constructed separately, the attributable cost (i.e. purchase price and incidental costs or the cost of construction as the case may be) of each asset is capitalised under the respective account head in the chart of accounts. On the other hand, where the composite asset has been purchase or constructed for a consolidated amount, such amount is apportioned among the various components of the assets on a reasonable basis, e.g., in proportion to their respective market prices on the date of the acquisition.

Non-Cash Consideration

In some cases a fixed asset may be compulsorily acquired from a taxpayer for non-payment of taxes or duties. In such cases, the unpaid amount as appearing in the books constitutes the consideration for the acquisition and the asset acquired should accordingly be recorded at such amount.

Revaluation

Where land is acquired by AMC free of cost or at concessional rates, and when such land is intended to be disposed off / sold off by AMC for commercial purposes, such land is required to be revalued by AMC subsequent to its acquisition. The revaluation should be based on market value of similar land (similar with regards to its condition / location) should be considered in revaluation. If such similar land is not available for comparison, appropriate allowances to be made for differences in location and condition. A subjective judgments on revaluation would exist until the promulgation of objective norm on revaluation of land of urban local bodies by state governments.

Work in Progress

Expenditure on Capital Assets which are in the process of Construction or completion are booked under the head 'Capital Work-in-Progress' (CWIP). CWIP is taken for all schemes not completed as on Balance Sheet date. CWIP is valued at amount of money spent & paid plus amount of bills passed but not paid.

Infrastructure Assets

The initial capitalization amount of infrastructure assets is based on historical cost. In determining the actual historical cost of general infrastructure assets is not practical because of inadequate records, the estimated historical cost for major general infrastructure assets has been calculated.

The estimate of historical cost of general infrastructure asset has been achieved by taking the rates provided in the SOR(Schedule of Rates) of the year of construction of the asset.

Depreciation

Depreciation has been charged under Straight Line Method on the rates ascertained on the basis of the life of the asset.

Straight Line Method of Depreciation (SLM) has been considered which is in line with international best practices for municipal governments.

Under this method, the rates of depreciation have been applied at a fixed percentage on the original cost of the Assets at the end of the year.

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



Group	Assets	Life	Rate of Dep.
Land	Land	Nil	Nil
	Park	Nil	Nil
Buildings	Office Buildings	60 Yrs.	1.65%
	School	60 Yrs	1.65%
	Leasehold Shops Markets	60 Yrs	1.65%
	Underground Car Parking	60 Yrs	1.65%
	Community Centre	60 Yrs	1.65%
	Hospitals/Maternity Homes	60 Yrs	1.65%
	Slaughter House	60 Yrs	1.65%
	Town Hall	60 Yrs	1.65%
	Staff Quarter	60 Yrs	1.65%
	Overhead Water Tanks	60 Yrs	1.65%
Equipment	Plant & Machinery		
	Computer & Other	5 Yrs	20%
	Pipelines	60 Yrs	1.65%
	Office Equipment's	15 Yrs	6.67%
	Hospital Equipment	15 Yrs	6.67%
	School Equipments	15 Yrs	6.67%
Vehicles	Light Vehicles	10 Yrs	10%
	Heavy Vehicles	10 Yrs	10%
	Earth Moving Vehicles	10 Yrs	10%
	Other Vehicles	10 Yrs	10%
Furniture	Steel/Wooden Racks	10 Yrs	10%
	Furniture	10 Yrs	10%
Group	Assets	Life	Rate of Dep.
	Hospitals Furniture		
	Electrical Installations		
	Air Conditioners	15 Yrs	7.00%
	Fountains	15 Yrs	7.00%
	Refrigerator	15 Yrs	7.00%
	Electrical Fittings	15 Yrs	7.00%
	Water Cooler	15 Yrs	7.00%
	Electrical Fittings	15 Yrs	7.00%
	Geysers	15 Yrs	7.00%
	Electric Cable	15 Yrs	7.00%
Infrastructure			
	Bridges/Flyovers	45 Yrs	2.2%
	Street Lights	50 Yrs	2%
	Fountains	60 Yrs	1.65%
	FOBs, RUBs, Subways	60 Yrs	1.65%
	Culverts, Drains, LavBlocks	60 Yrs	1.65%
	Urinal Sewerage System	60 Yrs	1.65%
	And Street Lights		
	Roads		
	Asphaltic Road	20 Yrs	5.00%
	Brick Paved Roads	20 Yrs	5.00%
	Foot Path	20 Yrs	5.00%
	Cement	10 Yrs	10%
Capital WIP	Capital WIP	Nil	Nil



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

Depreciation charge on Infrastructure Assets

Depreciation on infrastructure assets has been provided for the year.. In case of roads, amount spent by AMC to maintain them in a condition for them to deliver a level of service for which the road has been originally built, has been capitalized. On this capitalised figure, depreciation has been charged. The maintenance expenditure unless incurred for increasing the service levels is charged to expenditure. For the remaining infrastructure assets actual cost or reasonable historical cost have been ascertained and deprecation has been provided from the year of construction and taken to the accumulated depreciation account of the concerned asset.

Grants

The amount is recognized based on the amount due under respective schemes, once all eligibility requirements are met and donor has expressed his intention to provide the grants. In the absence of evidence of these determining criteria, grants are recognized on cash basis.

Inventories

- i) Inventories are valued at cost based on information provided.
- ii) Inventories of work in progress are valued at cost incurred till the date of Balance Sheet.
- iii) Inventories of Central Medical Stores are valued at Weighted Average Cost based on information provided.
- iii) Inventories of residential properties (Business type activity) are valued at actual cost based on the information provided.

Long Term Liability

The long-term liability is accounted for on the basis of actual receipt of funds.

Employees Benefit Liabilities

It includes CPF payable, GPF payable, GIS payable, Pension fund and Gratuity. All liabilities except Gratuity is accounted for based on actual deductions made from salary payments to employees. The Gratuity is valued based on actuarial valuation from an independent valuer, till such time it is being accounted for on cash basis.

Revenue Receivables

Property Taxes and Water Sewerage Tax are levied by the AMC at the beginning of the fiscal year. Bills are raised by the property tax departments on owners of premises, and these are generally due within the year. As per the recommendations in the National Accounts Manual provisioning norms are as follows:

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



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 M/s.Dharmendra & Khajanchi (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 devised, 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 M/s. Dharmendra & Khajanchi, Chartered Accountants, 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 2022

(Rupees)

Particulars	General Fund	Capital Projects & Development Funds	Special Revenue Fund	Trust & Agency Funds	Grand Total
	AMC	AMC	AMC	AMC	
Liabilities And Fund Balances					
Fund Balance					
Fund	1,47,08,02,09,124	1,10,68,21,04,238	(5,04,07,25,198)	5,17,42,03,390	2,57,89,57,91,554
Land Revaluation Reserve	33,66,52,40,106				33,66,52,40,106
Accounts Payable					
Members Contribution	-	8,27,93,87,496	-	-	8,27,93,87,496
Government Subsidy for Interest	-				-
Advance For Sales of Land to Metro Rail Project	79,37,99,920	-	-	-	79,37,99,920
Smart City	3,26,22,00,000	-	-	-	3,26,22,00,000
Effluent Collection	33,63,00,000	-	-	-	33,63,00,000
Tax Payable	3,65,53,36,188	-	-	-	3,65,53,36,188
Advance Rent Received	13,62,29,279				13,62,29,279
Deposit Other / Security	10,90,48,53,075	-	-	1,16,456	10,90,49,69,531
Accrued Liabilities					
Employees Benefit Payable	-	-	-	-	-
Expenses Payable	28,52,04,109	-	-	-	28,52,04,109
Salary & Wages Payable & Other Statutory Liabilities	4,81,89,65,071	-	-	-	4,81,89,65,071
Other					
Loan Liability					
Secured Loan	-	2,00,00,00,000	-	-	2,00,00,00,000
Unsecured Loan	2,53,14,72,000	-	-	-	2,53,14,72,000
Interest payable on Unsecured Loan	2,45,13,40,204	-	-	-	2,45,13,40,204
Due To General Fund	-	1,27,06,16,793	5,21,77,30,662	12,98,95,737	-
TOTAL LIABILITIES	2,09,92,11,49,076	1,22,23,21,08,527	17,70,05,464	5,30,42,15,583	3,31,01,62,35,458
ASSETS					
Current Assets					
Cash & Bank Balances & Cheques On Hand	(4,07,28,63,590)	89,06,41,448	-	24,03,57,866	(2,94,18,64,277)
Investments , including accrued interest	10,74,66,89,455	-	-	-	10,74,66,89,455
Inventories	48,72,28,882	-	-	-	48,72,28,882
Account Receivable (Net Of Provision)	9,57,23,60,241	-	-	-	9,57,23,60,241
Deposits With Other	8,65,01,482	-	-	-	8,65,01,482
Subsidy Receivable From Government	18,49,88,577				18,49,88,577
Advance	3,31,32,21,468	-	9,86,90,509	-	3,41,19,11,977
Loan To AMTS & Others	76,01,20,91,292	-	-	-	76,01,20,91,292
Grant Receivable	2,10,62,42,483	5,94,94,71,666	-	41,73,82,429	8,47,30,96,578
Due From Other Funds	(95,49,70,92,797)	1,00,31,28,12,395	67,60,690	1,79,57,62,904	-
Fixed Assets					
Property , Plant & Equipments	2,06,98,17,81,583	15,07,91,83,018	7,15,54,265	2,85,07,12,384	2,24,98,32,31,250
Capital Work in Progress					
TOTAL ASSETS	2,09,92,11,49,076	1,22,23,21,08,527	17,70,05,464	5,30,42,15,583	3,31,01,62,35,458



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AHMEDABAD MUNICIPAL CORPORATION
FUND NAME : GENERAL FUNDS
BALANCE - SHEET
AS AT 31st MARCH 2022

(Rupees)

Particulars	Schedule No	General Fund
LIABILITIES AND FUND BALANCE		
Land Revaluation Reserve		33,66,52,40,106
Accounts Payable		
Advance For Land & Lights For Metro Rail Project		79,37,99,920
Smart City		3,26,22,00,000
Effluent Collection		33,63,00,000
Rent Received in Advance From Metro		13,62,29,279
Tax Payable	B-1	3,65,53,36,188
Deposits and Other Security	B-2	10,90,48,53,075
Accrued Liabilities		
Employees Benefit Payable	B-3	-
Expenses Payable	B-4	28,52,04,109
Salary & Wages Payable & Other Statutory Liabilities	B-5	4,81,89,65,071
Loan Liability		
Secured Loans	B-6 I	-
Unsecured Loans	B-6 II	2,53,14,72,000
Loan Of Nagarpalica	B-6 III	-
Interest Payable On Unsecured Loan		2,45,13,40,204
TOTAL LIABILITIES		62,84,09,39,952
ASSETS		
Current Assets		
Bank Balances	B-7	(4,07,51,92,016)
Cash Balance	B-8	23,28,426
Inventories	B-9	48,72,28,882
Accounts Receivable	B-10	9,57,23,60,241
Investments	B-11	10,74,66,89,455
Deposit With Interest accrued but not due Other	B-12	8,65,01,482
Subsidy Receivable From Government		18,49,88,577
Grant Receivable		2,10,62,42,483
Advances	B-13	3,31,32,21,468
Loan To AMTS & Others	B-14	76,01,20,91,292
Inter Fund Balance	B-15	(95,49,70,92,797)
Fixed Assets		
Property , Plant & Equipments	B-16	2,06,98,17,81,583
Assets capitalised in General Fund		
TOTAL ASSETS		2,09,92,11,49,075
FUND BALANCES (ASSETS - LIABILITIES)		1,47,08,02,09,124



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AHMEDABAD MUNICIPAL CORPORATION
Schedules attached to
Comprehensive Annual Financial Statement
As at 31st March 2022

Schedule No : B- 1

Schedule Name : Tax & Other Payable

Name Of the Tax & Other Payable	Amount
FOR STATE EDUCATION CESS	4159187
FOR UNISSUED CHEQUES.	8954257
FOR PROPERTY TAX REFUND	-505841
FOR PENAL INTEREST ON PROPERTY	1523126
FOR INCOME TAX DEDUCTED AT SOURCE	146914627
Bond Debenture Application Amount	1363
PREMIUM ON REDEMPTION OF BONDS	771812
GPF Authority	696563
VS Hospital Vehicle Loan	722587
Contribution Dharol Yojana Vasna	46685377
NOTICE FEE REFUND	244736
Warrant Fees Refund	946
VEHICLE TAX REFUND	-163232
OTHER TAX REFUND	6057
INCOME TAX SUR CHARGE	18107
SALES TAX DEDUCTED AT SOURCE	47666973
TAX COLLECTED AT SOURCE	27939
SERVICE TAX- SALE OF SPACE	-24938798
INT ON SERVICE TAX OF SALE OF	6311792
TAX COLLECTED AT SOURCE	-2691128
CONSTRUCTION CESS(TDO)	911439234
INCOME TAX (PREVIOUS YEAR)	2434947
SERVICE TAX - Mandapkeeper Hal	-14309300
SERVICE TAX - RENT OF IMMOVABLE	-3584442
Mandap Keeper Service Tax Interest	12365
Immovable Property Service Tax Interest	121
Recovery of old service tax on	7384748
NEW P.F AUTHORITY	11587
RTGS, ECS, NEFT, TRANSFER CANCEL PAY ORDER	-2304327
OTHER	1991720373
194-J UNDER PROFESSIONAL TDS	6518108
DEATH-BIRTH REGISTRATION FEE SUBMIT TO STATE GOV.	40471295
MARRIAGE REGISTRATION FEE SUBMIT TO STATE GOV.	4576452
SERVICE TAX OF SWACHHA BHARAT ABHIYAN	326144
KKC	359512
Other Charges	18186
NATIONAL ARMED FLAG DAY INCOME	60959
Fee Charges & Deposit Payment	-131633
TDS on Interest 94A	2274671
Output CGST 9%	-5031016
Output SGST 9%	-10557715
TDS On CGST	23155207
TDS On SGST	23155207
TDS On IGST	125760
ROUNDING OFF OF GST	13096
Previous GST/TDS	1224497
Fund Received from Other Institution	73567705
New Merged Area Collection	70995188
AMC-MAHATMA GANDHI SABARMATI ASHRAM MEMORABLE TRUST	301534747
Other Payable	3899129
Contra Payable Account	-10431065
Total	3655336188



Schedule No : B- 2**Schedule Name : Deposit & Other Security**

Nature Of Deposits	Amount
DEPOSITS	635623187
EMD FROM SUPPLIERS	202883284
EMD FROM CONTR.(OTHER THAN CAP	514606946
EMD FOR CAPITAL CONTRACTS	153734790
SD FROM SUPPLIERS	286176406
SD FROM CONTR.(OTHER THAN CAPT	551628109
SD FOR CAPITAL CONTRACTS	5910757
SD FROM EMPLOYEES	-469585
SD FROM CONSUMERS/USERS	50714584
OTHER SECURITY DEPOSITS (SD)	713083137
RETENTION MONEY FROM SUPPLIERS	145317105
RETENTION MONEY FROM NON C.W.C	6468850
RETENTION MONEY FROM CONTRACTO	1878171060
OTHER RETENTION DEPOSITES	-328050891
OCTROI DEPOSIT	23302855
PUB.DEP. FOR WATER CONNECTION	9433041
PUB. DEP. FOR DRAINAGE CONNECTI	6255416
PUB. DEP. FOR STREET LIGHT	14843685
PUB.DEP. FOR ROADS	8173389
DEPT. FOR SCRUTINITY FEE	9242675
DEVELOPMENT CHARGES DEPOSIT	387888467
AUDA DEPO.FOR DISPOSAL OF EFFL	51560515
CHANTAR DEPOSIT	4593119
AMUSEMENT PARK DEPOSITES	55347
MISC. DEPOSITES	93680247
MUNI.COUNCILLAR'S GRANT DEPOSI	-188132
WATERPARK INCOME DEPOSIT	960567
FIRE SAFETY INSTALLATION DEPOS	2169174
RECEIPT FROM GSDMA-WB FOR RESC	-555966
OTHER DEPOSIT	3932398
TELEPHONE AUTHORITY(PAYMENT)	-3631809
A.E.C. AUTHORITY(PAYMENT)	-378748151
J.N.U.R.M. SANAND NAGARPALIKA GRANT	-26243486
SOCIETY DEPOSIT	57500
BOPAL-GHUMA BRTS	-120258419
DEPOSIT OF COMMUNITY HALL RENT	254985274
HUDKO LOAN SRFDCL ADVANCE	320546252
Smart City	1981681898
OTHER DEPOSIT	627315335
OTHER	2817671398
Earnest Money Deposit -Nagarpalikas	45000
Security Deposit -Nagarpalikas	58816
Rent Deposit	6600
Other Deposit	-1095
Loan to VS	223425
Total	10904853075

Schedule No : B- 3**Schedule Name : Employee Benefit Payable**

Nature Of Benefit	Amount
Employee benefit Payable	0
Total	0



Schedule No : B- 4

Schedule Name : Expenses Payable

Nature Of Expenditure	Amount
Electricity Payable	240000000
Telephone Payable	2300000
Interest Payable on Bond but not due for Payment	42904109
Total	285204109

Schedule No : B- 5

Schedule Name : Salary & Wages Payable

Nature Of Payments	Amount
NET AMOUNT PAYABLE	550416116
UNPAID SALARIES	5677910
UNPAID HONORARIUM	49288
UNPAID BONUS	-13192
REIMBURSEMENT OF LEAVE TRAVEL	-83775
REIMBURSEMENT OF MEDICAL EXPENCES	-329289
LEAVE ENCASHMENT	-376028699
UNIFORM	-5228
GROUP INSURANCE PREMIUM	-70003654
EMPL.'S CONTRIBUTION TO ESIS	-505446
ESIC Corporation	-606830
Contribution to CPF by Corporation	564122
Pension Deputationaist	5208
INCOME TAX DEDUCTED AT SOURCE	66121850
PROFESSIONAL TAX	11927432
FINES AND NOTICE PAY	369958941
LIFE INSURANCE PREMIUM (LIP)	34170878
INCOME TAX- PENALTY	95783
MUNICIPAL CO -OPERATIVE BANK	2454046
EMPLOYEE'S CONTRIBUTION TO CPF	-6961527
EMPLOYEE'S CONTRIBUTION TO GPF	3089740231
EMPLOYEE'S CONTRIBUTION TO EPF	43587358
REVENUE STAMP	-87148
AMC STAFF KAMDAR CREDIT SOCIET	-2776004
SAFAI KAMDAR SOCIETY	129379
FOURTH CLASS KAMDAR SOCIETY	550
NEW MUNICIPAL KAMDAR SOCIETY	-389616
A'BAD RUSHI KAMDAR SOCIETY	1392813
FIRE CREDIT SOCIETY	961646
SALARY REVISION AWARD	-34612246
MUNI. EMP. CREDIT & SUPPLY SOC	3125046
HEALTH TECH. STAFF CREDIT SOC.	1007196
CENTRAL WORKSHOP CREDIT SOC.	-183960
AROGYA PARIVAR CREDIT & SUPPLY	7848
DA DIFF.(EPF) CONTRIBUTION OF	19179074
AMC EMP CLASS 2,3 SOCIETY	398206
MU. SERVANT CO. OP. CREDIT AND	-219756
MUNICIPAL BANK (WALEFARE FUND	-1018845
MUNI. STAFF KAMDAR SOCIETY (W	11833961
SAFAI KAMDAR SOCIETY (WALEFAR	597704
AROGYA RUSHI KAMDAR SOCIETY (577775
MUNI. SERVANT SOCIETY (WALEFA	128216
FIRE BRIGADE CREDIT SOCIETY (242160
MUNI. EMPL.CREDIT & SUPPLY SOC	3082893
HEALTH TECHNICAL CREDIT SOCIET	329652
CLASS 2-3 CREDIT SOCIETY (WAL	427894
life Insurance(Micro)	-2900815
PF Deduction-New pension schem	21669205
NEW P.F SIX PAY ARREARS	-887772
Safai Kamdar Deduction under Babasaheb Ambedkar	95185738
Minimum Wages EPF	1630517
SALARY FROM BANK	158593849
OTHER DEDUCTIONS	132913785
Other ROUNDING (CREDIT)	688394603
Total	4818965071



Schedule No : B- 6**Schedule Name : Loan From Govt and Financial Institution**

Name of the Loan	Amount
Secured Loan : I	
GSFS Loan	0
Hudco Loan	0
Total	0
Unsecured Loan : II	
Government Loan	801000000
AMC MET	1730472000
Total	2531472000
Loan Of Nagarpalika : III	
LIC Loan	0
Total	0
Total { I + II + III }	2531472000

Schedule No : B- 7**Schedule Name : Bank Balance**

Bank Name	Amount
ICICI BANK MAIN ACCOUNT	38700180
ICICI BANK	3428403
Axis Bank	678
CENTRAL BANK OF INDIA - M.MKT.	51379537
Dena Bank SB-009710023759 Bank of Baroda new no. 0326010003	381637
HDFC A/C NHL	284628
HDFC A/C NO.50100146210408	2998497
ICICI BANK A/C.002405001074 (Grant a/c)	802079945
ICICI BANK AC 002405001075	659069
ICICI BANK ACCT.	928692071
ICICI BANK LTD. 002405010314	988
ICICI BANK ACCOUNT (online receipt)	413040
INDIAN BANK A/C.05747(18424)	140630
KALUPUR COM.CO.OP.BK-7063	10198
ORIENTAL BANK OF COMM A/C20950	18927
SBI COMP.(GIS A/C)1000050050	4047905
UNION BANK OF INDIA(ESC)23210	90293
BANK OF INDIA- JNNURM SANAND NAGAR PALIKA	344524
ICICI Aff. Hou. Phase-I	12890640
Kotak Aff.Hou.Phase-I current	590769
Kotak Aff.Hou.Phase-I SAVING	750148
CENTRAL BANK AMC KLF saving account	685018
AMC land auction(dormat)	4516020
AMC Aff.Hou. Phase-II,ICICI	21395801
Kotak Aff.Hou.phase-II saving	3284303
ICICI AMC Adv. Rights	4516020
Kotak Aff.Hou.phase-III saving	33821607
AMC Aff.Hou. Phase-III ICICI saving	3343987
INDUSIND BRANCH COLLECTION	81868555
AXIS BRANCH COLLECTION	41084
KOTAK DBC BRANCH COLLECTION	5765076
AMC Aff. Hou. Phase-IV ICICI saving	4368617
AMC AFF. HOu. Phase-IV KOTAK saving	47802777
AXIS SAVING ACCOUNT	6352709
kotak EDC receipt fee	346
ICICI BANK AMRUT YOJNA	2023
SBI 70240 BOND CURRENT ACCOUNT	11000
INDUSIND BANK investment saving a/c	7099667
ICICI 25469 AMC ESCROW ACCOUNT	48398305
ICICI 25470 AMC DEBT SERVICE ACCOUNT	24394899
ICICI 25471 AMC BOND DEBT SERVICE ACCOUNT SERIES 1	2900000
ICICI 25473 AMC INTEREST PAYMENT ACCOUNT SERIES 1	106960661
ICICI 25474 AMC SINKING FUND ACCOUNT SERIES 1	1016949152
ICICI AMC AFFORDABLE PHASE-5	4783801
KOTAK AMC AFFORDABLE PHASE-5	27482658
BOB 20791 AMC SWATCHTA MISSION	50102921
HDFC AMC BRANCH COLLECTION	399327
BOB 21394 AHMEDABAD MUNICIPAL CORPORATION CITY CENSU	6411069



AXIS 15TH FINANCE COMMISSION GRANT	159437846
KOTAK AMC LIG PMAY EMD DEPOSIT PHASE 2	9797305
KOTAK AMC EWS AFFORDABLE HOUSING SCHEME PHASE 6	26264325
AXIS AMC GRCP RECURRING ACCOUNT	15917418
AMC kotak MAHATMA GANDHI SABARMATI ASHRAM MEMORABL	760476
AMC KOTAK MOBILE APPLICATION COLLECTION	9711970
AMC KOTAK POS COLLECTION	9329798
AMC HDFC NARANPURA SPORTS COMPLEX	206651
AMC HDFC 26991 AMRUT 2	72921
AMC BOB 21099 E-NAGAR	21006271
AMC KOTAK SMART CITY GRANT ACCOUNT	20495827
ICICI Bank 2405001599 WZ	14604560
ICICI Bank Ltd. 2405001576 CZ	25978562
ICICI Bank Ltd. 2405008494 NZ	73032598
ICICI Bank Ltd. 624405031689 EZ	28564145
ICICI Bank Ltd. 8523 SZ	29704077
ICICI BANK LTD. Zonal receipt cz	28735638
ICICI BANK LTD. Zonal receipt ez	5295141
ICICI BANK LTD. Zonal receipt wz	13755541
ICICI BANK LTD. Zonal receipt nz	7351913
ICICI BANK LTD. Zonal receipt sz	7736825
ICICI BANK LTD. Zonal receipt nwz	11878
ICICI BANK LTD. Zonal receipt SW	4900302
ICICI BANK LTD. Zonal receipt NW	11331406
ICICI BANK LTD. Zonal PAYMENT SW	19039613
ICICI BANK LTD. Zonal PAYMENT NW	18715537
Chques On Hand	276659
ECS On Hand	-1077189
Payorders On Hand	-1227
Intercaash Bank	-6605534
Unreconciled bank cheque adjustment account	-7991103381
Total	-4075192016

Schedule No : B- 8

Schedule Name : Cash on Hand

Particular	Amount
Cash On Hand	1520533
Imprest Cash	807893
Total	2328426

Schedule No : B- 9

Schedule Name : Inventory

Department	Amount
Central Workshop	69541314
Central Medical Store	156758555
Jamalpur Light Department	13580755
Central Store	247348258
Total	487228882

Schedule No : B-10

Schedule Name : Account Receivable

Department	Amount
Property Tax :	
2000_01	5588439491
2001_02	415522685
2002_03	521648992
2003_04	547667337
2004_05	520690000
2005_06	555057311
2006_07	472107790
2007_08	539350986
2008_09	614701422
2009-10	728998586
2010-11	882861719
2011-12	922755224
2012-13	970562194
2013-14	1971332742
2014-15	2543283672
2015-16	3430088785
2016-17	1553550070
2017-18	1728999130
2018-19	3365670153
2019-20	1553913999
2020-21	1646366526
2021-22	4645473357
Vehicle Tax	0
Theator Tax	0
Less : Provision For Doubtful Debts (Property Tax)	26146681929
Less : Provision For Doubtful Debts (Vehicle Tax& Theator Tax)	0
Total	9572380241



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

Investment	Amount
Canara Bank	451270340
ICICI Bank Limited	641062077
Bank Of Baroda	13654356
Bank of India	11817261
Indian Bank	165436005
District Treasury office, Ahmedabad	9043449416
SRFDCL	220000000
(0.001% Convertible Non-Cumulative Preference 22,00,000 Shares)	
Sabarmati River Front Development Board Corporation Ltd.	200000000
(Unquoted)	
(2,00,00,000 Equity Share of Rs.10 each fully paid up)	
Total	10746689455

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

Deposit	Amount
Telephone & Telex	1092606
Other Deposit	17703850
Electricity	67705026
Total	86501482

Schedule No : B- 13**Schedule Name : Advances to Employee**

Type of Advance	Amount
Festival Advance	-17138576
Food Grain Advance	2176531
Salary Advance	-96855742
Travelling Advance	5856313
Employee GPF Advance	333902092
GIS	-104595
C.P.F ADVANCE	32044510
G.P.F ADVANCE	92201249
CPF/GPF/EMPLOYEE AUTHORITY	5160921672
Total (A)	5513003453

Schedule Name : Advances to Traders & Contractors

Type of Advance	Amount
Advance to Contractors for Capital Work	111832268
	89731971
Advance to Contractors for other than Capital Work	-2408368082
	-13999
	49484
Advance for other misc Capital work	902372
Advance to Credit Society for Safai Kamdar	6084000
Other Advance	0
Total (B)	-2199781986

Total { A + B }	3313221468
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Schedule No : B- 14**Schedule Name : Loan to Employee**

Particular	Amount
Vehicle Loan to Employee of A.M.C	180268
Loan to Employee For Purchase of New House	-28882779
Loan To Employee For Repairing Of House	1937491
Loan To Employee For Renovation of House	197500
Total	-26567520



Schedule Name : Loan to others

Particular	Amount
Loan to Sabarmati River Front Development Corporation Ltd	16917545218
Loan to Ahmedabad Jan Marg	5307075527
Ahmedabad Education Trust	100000000
BRTS	9798423744
Urban Transport	72325916
Smart City	3073578724
World Heritage City Trust Loan	86400000
Loan to VS AMC Mat	3127301889
Loan To A.M.T.S	37558007794
Total	76038658812
Total	76012091292

Schedule No : B- 15

Schedule Name : Inter Fund Balance

Particular	Amount
Municipal Bond 2018-19	771918924
GMFB Grant For UBSP Common Project	-129610322
13TH Finance Commission	-978269996
14TH Pay Commission	-3505993239
15th Pay Commission	-3394068441
CM Grant Suvarna Jayanti Shehri Vikas	-71740837975
CM EWS & LIG	-10856068911
GMFB Grant for Entertainment	-794823071
JNURM	-8701551094
Nirmal Gujarat	-88173099
Sabarmati River Shuddhikaran	-123416247
MLA Grant	-1343128303
MP Grant	-154637606
Contributory Scheme For Infrastructure	-281783794
AMC Metro Rail	170244774
Prime Minister Aavas Yojna	498697869
Slum Net Working Project	-16213200
Rajiv Aavas Yojna	129895737
Intergraded Child Development Project Department	-6760690
Shari Kulum Kalyan Kendra	2546641
Welfare Fund	5044939247
Total	-95497092797



Schedule Name : Fixed Assets

Sr.No.	Group Of Assets	Sub Classification Of Assets	Department Name	Rate	Gross Block As On 1-04-21	Addition for 2021-22	Addition from WIP	Deduction/Adjustment During The Year 2021-2022	Total Gross Block	Accumulated Depreciation up to 31.03.21	Depreciation on Opening	Depreciation on Addition	Adjustments	Accumulated Depreciation up to 31-03-22	Net Block as on 31-03-2022
1	Infrastructure Assets	Bridges	Estate Department	2.22%	9704130549	0	0	0	9704130549	68258917	44822285	0	0	727219202	8978911347
2	Infrastructure Assets	Land	Estate Department	0.00%	41574829422	2333258	0	0	41577181680	0	0	0	0	41577181680	41577181680
3	Infrastructure Assets	Building	Estate Department	1.65%	19518727630	0	0	0	19518727630	178012096	70930856	0	0	1651042652	17677894978
4	Infrastructure Assets	Drains	Drain Main Line	1.65%	17919643399	0	0	0	17919643399	288450861	167032722	0	0	3055483383	1484158816
5	Plant & Machinery	Drainage Pumping Station	Drainage	7.00%	523918845	0	0	0	523918845	494628078	3577168	0	0	495206146	25713689
6	Pipeline	Pipeline	Drainage	1.65%	887503570	0	0	0	887503570	306565383	113686534	0	0	316934037	567588633
7	Plant & Machinery	Sewage Treatment Plant	Drainage	1.65%	3870041148	0	0	0	3870041148	850817416	43642286	0	0	884459702	2975581447
8	Infrastructure Assets	Paving	SNP	5%	4624186	0	0	0	4624186	4016856	71811	0	0	4088667	535519
9	Plant & Machinery	Bore well	Water Works	7%	134347111	0	0	0	134347111	133847299	47077	0	0	13384376	457735
10	Plant & Machinery	Tube well	Water Works	7%	577242222	0	0	0	577242222	576883423	35556	0	0	577028979	213243
11	Pipeline	Pipeline	Water Mainline	1.65%	2602807739	0	0	0	2602807739	780728018	43333496	0	0	824061514	178748225
12	Pipeline	Pipeline	Water Mainline	1.65%	2656252612	0	0	0	2656252612	758958822	62889778	0	0	821865588	1834357014
13	Plant & Machinery	Water Pumping Station	Water Works	7%	17949918282	0	0	0	17949918282	120857572	46202490	0	0	1254778052	16655141230
14	Civil Work	Kolarpur, Raska & Dudheshwar	Water Works	1.65%	1301111140	0	0	0	1301111140	415357882	14582685	0	0	42940567	87117023
15	Plant & Machinery	Kolarpur, Raska & Dudheshwar	Water Works	7%	298393469	0	0	0	298393469	300244014	0	0	0	300244014	1659545
16	Infrastructure Assets	Road	PWD	5%	24476701237	0	0	0	24476701237	4383193356	120022115	0	0	450371512	19873485725
17	Vehicle	Vehicle	Central Workshop	10%	1182788704	0	0	0	1182788704	874772722	92885385	0	0	967658107	215130597
18	Road Roller	Road Roller	Central Workshop	10%	522526885	0	0	0	522526885	280189152	7357135	0	0	287556287	224970388
19	Office Equipment	Telephone & other office equipment	Communication	7%	48371554	0	0	0	48371554	42009503	1523093	0	0	4352596	5838658
20	Computer	Computer, Printer, & other computer related assets	Communication	20%	122115465	238450	0	0	122353925	66295780	19559596	12645	0	88880022	33485903
21	Furniture & Fixture	Furniture & Fixture	Communication	10%	24850074	12716270	0	0	37566344	66295780	19559596	12645	0	10883350	26679794
22	Computer	Computer, Printer, & other computer related assets	Computer	20%	721110555	151428059	0	0	872538113	27816627	36637787	20302702	0	333757115	53878098
23	Furniture & Fixture	Furniture & Fixture	Computer	10%	23673841	0	0	0	23673841	9065445	938635	0	0	9965080	13678561
24	Vehicles	Fire Dept. Vehicle	Fire Department	10%	218226350	0	0	0	218226350	17313585	10491786	0	0	183623380	34602970
25	Plant & Machinery	Equipment	Fire Department	7%	1346747881	506465	0	0	1351808346	269241552	42251999	331589	0	311825141	1039483205
26	Plant & Machinery	Plant & Machinery	Hospital	7%	2040897192	13130056	0	0	2054027247	193407884	8737535	823201	0	202564020	1851063227
27	Office Equipment	Air Conditioner etc.	Hospital	7%	49591934	9083514	0	0	58675447	13555533	1040765	257920	0	14861218	43824230
28	Furniture & Fixture	Furniture & Fixture	Hospital	10%	7333853	0	0	0	7333853	5411380	274775	0	0	5686164	1647789
29	Computer	Computer, Printer, & other computer related assets	Hospital	20%	678882796	0	0	0	678882796	567654388	32372741	0	0	600271739	78856567
30	Dustin	Dustin	Hospital	10%	160075336	0	0	0	160075336	43246317	5238116	0	0	48484433	111590903



Sr.No.	Group Of Assets	Sub Classification Of Assets	Department Name	Rate	Gross Block As On 1-04-21	Addition for 2021-22	Addition from WIP	Deduction/Adjustment During The Year 2021-2022	Total Gross Block	Accumulated Depreciation up to 31.03.21	Depreciation on Opening	Depreciation on Addition	Adjustments	Accumulated Depreciation up to 31.03.22	Net Block as on 31-03-2022
31	Office Equipment	Aqua Guard Water Cooler etc.	Library	7%	86421155	36270250	0	0	125691405	37825413	5050188	2382116	0	4527694	80433711
32	Vehicle	Vehicle	Medicla College	10%	1359408	0	0	0	1359408	12334761	1176000	0	0	13510761	79547
33	Office Equipment	Office Equipment	Medicla College	7%	731379	0	0	0	731379	731379	0	0	0	731379	11
34	Office Equipment	Air Conditioner etc.	Medicla College	7%	20627043	0	0	0	20627043	9727419	1336528	0	0	11063947	9563096
35	Furniture & Fixture	Furniture & Fixture	Medicla College	10%	4611398	0	0	0	4611398	4611398	0	0	0	4611398	35
36	Plant & Machinery	Plant & Machinery	Medicla College	7%	48502604	676600	0	0	49179264	16252666	49600564	198829	0	21232509	275467435
37	Office Equipment	Office Equipment	Bhalchavan School	7%	39060	0	0	0	39060	39067	0	0	0	39067	3
38	Office Equipment	Office Equipment	Metal Department	7%	390652	0	0	0	390652	390610	1041	0	0	390651	1
39	Infrastructure Assets	Poles & Street Light		2%	2092427070	200188202	0	0	2292615272	18493941	40990660	1934450	0	227865071	2064750200
40	Infrastructure Assets	Poles		7%	1351825236	0	0	0	1351825236	342627784	28110626	0	0	370833411	99081825
41	Infrastructure Assets	Electric Filling & Electric Cable & Switching Point		7%	72655433	19793898	0	0	74639131	393618103	64397600	984264	0	498999667	287349164
42	Office Equipment	Office Equipment		7%	3954870	0	0	0	3954870	3006232	498937	0	0	3505169	448701
43	Plant & Machinery	Plant & Machinery	Swimming Pool	7%	3650560	0	0	0	3650560	3650548	0	0	0	3650548	12
44	Furniture & Fixture	Furniture & Fixture	Swimming Pool	10%	204825	0	0	0	204825	204824	0	0	0	204824	1
45	Office Equipment	Office Equipment	Tax Department	7%	20490	0	0	0	20490	20489	0	0	0	20488	1
46	Plant & Machinery	Plant & Machinery	Zoo Department	7%	7790000	10452948	0	0	18202948	13206649	2565129	353594	0	16125372	217576
47	Office Equipment	Office Equipment	Zoo Department	7%	113139019	0	0	0	113139019	19352025	0	0	0	16352025	93786955
48	Plant & Machinery	Plant & Machinery	Vyavam	7%	1654540	0	0	0	1654540	1654448	0	0	0	1654448	92
49	Office Equipment	Office Equipment	Vyavam	7%	74839	0	0	0	74839	74836	0	0	0	74836	3
50	Storm Water Drain	Drainage		7%	1099001122	0	0	0	1099001122	106895102	32105019	0	0	1099001121	1
51	Drinker				1	0	0	0	1	0	0	0	0	0	1
52	Benches			7%	137133	0	0	0	137133	73137	4571	0	0	77708	59425
53	Hand carts			7%	42537733	0	0	0	42537733	8662712	716747	0	0	8779459	3378074
54	Dead Stock			10%	3329598	0	0	0	3329598	3329597	0	0	0	3329597	1
55	Containers			7%	177724623	9731721	0	0	187456345	48006921	5186011	316723	0	53509555	13946689
56	Plant & Machinery	Others		7%	3261068968	80353849	0	0	3341422617	76776608	99909979	3629998	0	871316584	2410105233
57	Bus	Bus	Bus		2929807054	0	0	0	2929807054	189001678	206025706	0	0	208627384	832999670
58	Widened				1434775555	577916151	0	0	2012754712	5510786	11606193	30464919	0	9717878	1915581534
59	Solar Plant				27602894	101890	0	0	27704784	467648	219298	0	0	666532	87598537
60	Dumping Items				146098311	0	0	0	146098311	48979172	9520801	0	0	58459773	87598537
61	Caring Project				149068520	0	0	0	149068520	0	0	0	0	0	149068520
62	Air Quality Monitoring System				3487320	0	0	0	3487320	373608	12744	0	0	385352	3100968
63	Square Chokha				3733764	0	0	0	3733764	896858	248918	0	0	1107575	2626189
64	Mobile Medical/Relief Van				99921000	0	0	0	99921000	5141074	2212630	0	0	733704	92567296
65	Assets of Modern Nagarpalika			0%	1	0	0	0	1	0	0	0	0	0	1
66	Assets of Chandkheda Nagarpalika			0%	23743670986	0	0	0	23743670986	0	0	0	0	0	23743670986
67	Assets From 784			0%	2772269245	13941345941	0	0	41663615187	0	0	0	0	0	41663615187
68	Capital Work In Progress				216805442842	15079990737	0	0	23198453819	23489342841	145854091	6355111	0	2500362036	20698178193



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AHMEDABAD MUNICIPAL CORPORATION
FUND NAME : GENERAL FUNDS
COMBINED STATEMENT STATEMENT OF REVENUES EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE PERIOD FROM 1-4-2021 to 31-03-2022

Particulars	Schedule No	General Fund
REVENUES		
Revenue Grants	A-1	20,73,64,92,869
Tax Revenues		
Rent Rates & Taxes	A-2	15,60,48,16,018
Non - Tax Revenues		
Fees Fines & User Charges	A-3	9,04,18,49,662
Interest Income	A-4	1,36,59,25,900
Income From Sale	A-5	10,36,17,829
Misc. / other income	A-6	2,92,09,09,815
TOTAL REVENUES		49,77,36,12,092
EXPENDITURE		
Administrative and General Expenses		
Salary & Wages	A-7	16,16,84,85,436
Fees & Charges	A-8	4,92,02,806
Administrative Expenses	A-9	2,30,74,87,526
Grant & Programme Expenses	A-10	13,04,23,35,461
Repairs & Maintainance	A-11	6,49,32,08,405
Interest & Bank Charges	A-12	29,76,14,110
Electricity Charges		2,59,22,50,156
Stores & Consumables		60,79,11,710
Provision For Property Tax		2,05,05,33,338
TOTAL EXPENDITURES		43,60,90,28,947
Profit before Depreciation		6,16,45,83,145
Less : Depreciation		1,51,43,09,202
EXCESS OF REVENUES OVER EXPENDITURES		4,65,02,73,943
Additions during the year		
Excess / (Deficiency) of Current Year		4,65,02,73,943
Fund Balances Transfer To General Fund 31st March 2021		4,65,02,73,943



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AHMEDABAD MUNICIPAL CORPORATION
FUND NAME : GENERAL FUNDS
COMBINED STATEMENT STATEMENT OF REVENUES , EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE PERIOD 1-4-2021 to 31-03-2022

Schedules to Statement of Revenue, Expenditure and changes in Fund Balances

Schedule No. A-1

Revenue Grants

Grant-Education	3,50,13,04,196
Grant-Education Cess	1,31,79,48,590
Grant-Family Planning	14,45,000
Traffic Signal Subsidy	34,07,115
Grant-ICDS	13,78,03,500
Grant-P.P. Programme	2,00,000
Grant - Covid-19	5,93,29,91,457
GMFB Grant Professional Tax	4,55,96,119
Golden Jubilee Employment Scheme	7,30,940
Subsidy From Government	18,49,88,577
Grant-GUHP	2,50,00,000
Grant-Health	5,80,00,000
Grant	28,93,27,065
Grant - In Liew of Octroi & Nagarpalika	8,72,03,35,040
Grant-Atmanirbhar	47,90,00,000
Grant-Solid Waste Management	2,74,212
Grant- Specific	3,81,41,058
Total	20,73,64,92,869

Schedule No. A-2

Rent,Rates & Taxes

Property Tax	11,58,00,18,817
Vehicle Tax	1,31,56,40,522
Theator Tax	33,35,300
Professional Tax	1,89,65,93,361
Fire Tax	29,47,46,285
Advertisement From Own & Private Property	7,75,87,841
Lease Land Rent	2,07,99,968
Free Hold Land Rent	10,39,59,832
Rent From Offices, Shop & Stalls	1,40,64,704
Rent From Stadium	20,94,000
Rent From Hall	5,33,56,057
Rent From Quarters(Labour,Slum & Others)	1,06,04,732
Rent From Picnic House & Guest House	22,74,380
Rent From Parking Plot	1,05,03,990
Rent From Vehicle & Machinery	1,71,278
Rent From Open Air Theator	14,53,218
Other Rent	80,06,240
Dubba Act Income	57,85,300
Nursing Home Registration Income	19,62,200
Other Charges	1,26,504
Shop Establishment & Renewal Charges	14,17,500
Income From Other Act,RTI & Tax	14,82,596
Betterment Charges	19,11,98,541
Rent From Water/Drainage/Sewarage Line	10,00,000
Telephone line rent	66,32,853
Total	15,60,48,16,018



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Schedule No. A-3
Fees Fines & Other Charges

Income From Public Places Entry Fess	3,03,51,184
Kids City Entry Fees	12,76,170
Zoo Entry Income	5,31,74,962
Municipal Corporation Right Income	1,01,23,946
Gift Income	1,39,509
Local Fund & Irrigation Cess/Grant	2,07,33,132
Water Connection Fees/Charges/Supply Charges	20,65,36,514
Name Transfer Fees	4,15,75,694
Agnishamak Vehicle Charge	40,000
Ambulance Charge	19,48,208
Medical Service Charge & Fees	5,24,52,093
Licence Fees	1,29,717
Permit Fees	23,04,46,454
Building & Plant Scrutiny Fees	34,39,94,409
Slaughter House Fees	3,70,120
Parking Fees	24,97,269
Sample Testing Fees	34,20,578
School & College Fee	34,454
Birth & Death Registration Fees	76,18,400
Other Registration Fees	2,04,30,850
Stand Fees	40,03,941
Rasta Kapat Fees	3,60,16,338
Drainage Charges & Connection Fees	7,56,36,830
Copy & Comparing Fees	9,88,700
Licence Fees	2,24,88,470
Development Charges	7,45,91,018
Betterment Charges	4,67,86,090
Extra F.S.I. Fees	4,19,58,03,107
F.S.I Fees under CBD	5,66,23,219
Withdrawal of Garbage Fees	3,67,583
Impact Fees Otherthan Parking	71,000
Fire Safety Charge & N.O.C. Limit	3,45,49,719
Tree Plantation Fees	6,89,09,761
Zonal Administrative Charges	51,87,21,023
Building Debris Rwnel Charges & Non T.P.& Betterment Charges	62,46,68,998
Betterment Charges	70,16,457
Impact Fees Parking	2,22,214
B.U. card fee and water meter fee charges	3,12,10,600
Admin Charges	3,00,92,822
BRTS Corridor FSI Charges	1,30,39,63,796
Training Fees	21,05,500
Licence/Lease Charges	4,59,100
Door to Door Waste Collection Charges	63,03,18,396
Other Charges & Fees	24,89,41,317
Total	9,04,18,49,662

Schedule No. A-5
Income From Sale

Scrape Sale	11,98,435
Sale Of Books	1,94,291
Sale Of Fertilizer	8,04,129
Sale Of Woods	10,94,406
Sale Of Tender Form & Other Forms	3,26,48,841
Sales of BioGas	1,14,694
Sales of Inurt From Legacy Waste	2,18,00,100
Sale Of Diary	13,920
N.O.C For 40 Ch. Meters	67,800
Other Sale	4,56,81,213
Total	10,36,17,829



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Schedule No. A-4
Interest Income

Interest On Bank Deposit	4,59,35,384
District Treasury	59,00,62,570
Penal Interest	67,28,75,592
Pre Repayment Charges On Welfare Loan	29,61,699
Other Interest	5,40,90,655
Total	1,36,59,25,900

Schedule No. A-6
Other Income

Loan Staff Recovery	32,92,06,144
Penalty Income From Traders, Contractors & Others	18,07,16,005
Cease Of Deposits	67,00,043
Other Penalty	26,17,641
Recruitment Application Form Fees	2,000
Premium Income	1,95,22,22,118
Employee Fine	53,78,839
Chantar Fee Income	16,81,51,156
Membership fee & Risk Fund Welfare Fund	65,61,015
Income From SRFDL	11,74,08,202
Parking Centre Income	(6,03,760)
Other Income	15,25,50,412
Total	2,92,09,09,815

Schedule No. A-7
Salary & Wages Expenses

Salary & Bonus	10,74,81,08,410
Employee PF Account, EPF	38,32,014
Stipend	3,23,94,140
Honarium Payment	4,96,47,495
Reimbursement of Telephone Expenses	48,776
Leave Travel Concession	3,48,69,586
Reimbursement of Medical Expenses	2,53,21,065
Uniform Allowance	3,73,54,816
Contribution to Death Relief fund	5,32,500
Employee link insurance	3,61,294
N.P.S. amc contribution	53,27,06,838
CPF Contribution	24,15,515
DLIC	63,26,463
Family Pension	3,77,15,20,990
Gratuity Expense	59,82,25,499
Help to Employees who Expires On Duty	4,81,00,000
Leave Encashment	27,67,20,036
Total	16,16,84,85,436

Schedule No. A-8
Fees & Charges

Survey Fees	45,20,664
Inspection & Sample Testing Charges	2,11,230
Legal Fees	2,78,67,930
Consultancy Fees	73,78,404
Licence Fees	9,20,381
Annual Membership Fees Of All India Council Of Mayors	23,600
Auditors Fees & Exps.	69,42,797
City Managers Associations Fees	5,00,000
Listing Fees	70,800
City Bond Rating Fees	7,67,000
Total	4,92,02,806



Schedule No. A-9
Administrative Expenses

Petrol & Diesel & Machine Oil Expenses	23,94,24,251
Gas & Lubricant Oil	5,66,598
Vehicle Running Expenses	2,78,77,664
Advertisement & Publicity Expenses	3,68,25,275
Population Counting Exps.	12,51,211
Municipal Councillor Oneraioum & Dearness	3,43,83,320
Committee Expenses	42,394
Seminar Expenses	3,66,801
Tax Rebate	1,34,92,46,395
Staff Training	10,69,835
Election Stationery & Printing	23,922
Election Expenses	59,25,980
Legal Expenses Of M.A.C.T	40,82,010
Telephone Expenses	2,29,87,757
Postage & Telegram	19,68,823
Discretionary Contingency	20,94,666
Misc. Office Expenses	1,38,01,428
Printing & Stationery, Xerox Exps	3,97,22,718
Rent Of Building	36,943
Rent Of Vehicle	8,55,02,773
	-
Taxes	1,49,68,745
Rate	3,33,97,043
Insurance- Cash On Hand	81,184
Insurance- Other	35,47,955
Books & Periodicals	6,38,826
Security Guard Expenses	28,30,68,767
Traveling Expenses	57,060
Mayershree Painting Exps.	-
Festival Expenses- Annual Sports, Vedio Graphy, Photography, Recreation	10,45,27,182
Total	2,30,74,87,526

Schedule No. A-10
Grant & Programme Expenses

All Service Expenses	1,53,37,82,714
All Other Expenses	78,59,77,154
Programme Expenses	2,63,42,97,713
Grant Expenses	8,08,82,77,879
Total	13,04,23,35,461

Schedule No. A-11
Repairs & Maintenance

Maintenance - Building	1,49,32,274
Maintenance - School & College Building	39,37,352
Maintenance - Building Quarters	4,10,177
Maintenance - Hall	91,86,539
Maintenance - Hospital Building	2,38,030
Maintenance - Misc. For other Bldg.	39,08,950
Maintenance-Water Works & Pipe Lines	15,52,29,887
Maintenance-Water Pumping Stations	27,54,733
Maintenance- Raska Water Cess	47,17,96,584
Maintenance- Power Pump, Compressor & Machinery	33,44,36,668
Maintenance- Traffic Signals	8,07,592
Maintenance- Fire Equipments	1,21,67,968
Maintenance-All Equipments	6,20,35,817
Air Quality Monitoring System	63,425
Maintenance-Roads /pavements Asphalting	10,80,31,921
Maintenance- Pond	2,69,52,650
Maintenance- Street Light	38,55,88,938
Maintenance - Gardens /parks/playgrounds/Swimming Pool	20,22,77,333
Maintenance - Other Public Places	13,37,305
Maintenance - Slaughter House	1,70,87,041
Maintenance - Pay & Use Toilets	5,93,36,670
Expenses -SRDFL	49,13,02,546
Maintenance - Historical Places	3,31,489
Maintenance - Kids City	37,85,171
Maintance Rain Basera	24,81,050
Maintance- Draiage Pipeline	9,50,92,063
Maintenance- Storm Water Drain	2,90,18,338
Maintenance-Motor Car/Jeep/Road Roller/Bus/Ambulances/others	1,30,39,784
Door to dump work exp. And container exp.	1,94,14,85,047
Loading & Unloading Of Garbage Expenses	74,98,17,654
O and M Solid Waste Management /Refuse Station	1,11,51,84,872
New Trees	1,20,570
Other Loading & Unloading Expenses	2,40,57,197
Construction Debris	9,63,04,764
Bio Medical Waste	1,23,16,845
Maintenance-Furniture & Fixtures	1,33,55,330
Maintenance-Office Equipments	3,30,17,831
Total	6,49,32,08,405



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Schedule No. A-12
Interest & Bank Charges

Interest On Public Bond	17,40,00,000
GSDMA	-
Interest On G.P.F.	-
Other Interest	-
Interest on Government Loan	8,01,00,000
Bond Interest Payable	4,29,04,109
Interest on Provident Fund Employee	-
Interest on G.S.D.M	-
NPS Interest	1,43,971
Bank & Finance Charges	4,66,030
Total	29,76,14,110



AHMEDABAD MUNICIPAL CORPORATION
FUND NAME: CAPITAL PROJECTS & DEVELOPMENT FUNDS
COMBINING BALANCE-SHEET
AS AT 31ST March 2022

Particulars	Schedule No	Municipal Bond 2018-19	GMFB Grant For UBSP Common Project	13TH Pay Commission	CM Grant Suvarna Jayanti Shehri Vikas	JNURM	GMFB Entertainment Tax	Nirmal Gujarat	Sabarmati River Shuddhikaran	C.M. EWS & LIG	14th Pay Commission	15th Pay Commission	Prime Minister Aavas Yojna	(Rupees)
LIABILITIES AND FUND BALANCES														
Capital Balance		-	13,06,05,081	99,40,11,450	78,60,93,24,861	8,50,60,04,163	80,31,68,619	10,63,09,979	2,07,29,00,000	2,81,47,97,822	6,49,75,93,130	5,37,36,47,732	4,77,37,41,401	1,10,68,21,04,238
Current Liabilities														
Members Contribution		-	-	-	-	19,61,53,224	-	-	-	8,07,07,84,272	-	-	1,24,50,000	8,27,93,87,496
Capital Reserve Against M.Bond		-	-	-	-	-	-	-	-	-	-	-	-	-
Advance Grant Received		-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable		-	-	-	-	-	-	-	-	-	-	-	-	-
Contractor Dues		-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Payable	B-1	-	-	-	-	-	-	-	-	-	-	-	-	-
Deposits & Other Security	B-2	-	-	-	-	-	-	-	-	-	-	-	-	-
Secured Loan	B-3	2,00,00,00,000	-	-	-	-	-	-	-	-	-	-	-	2,00,00,00,000
Due to Other Fund		77,19,18,924	-	-	-	-	-	-	-	-	-	-	49,86,97,869	1,27,06,16,793
Total Liabilities		2,77,19,18,924	13,06,05,081	99,40,11,450	78,60,93,24,861	8,70,21,57,387	80,31,68,619	10,63,09,979	2,07,29,00,000	10,88,55,82,094	6,49,75,93,130	5,37,36,47,732	5,28,48,89,270	1,22,23,21,08,527
ASSETS														
Current Asset														
Bank Balances	B-4	-	-	-	-	6,06,293	-	-	-	-	-	89,00,35,155	-	89,06,41,448
Investments	B-5	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant Receivable		-	-	-	5,13,27,21,000	-	-	-	-	-	-	81,67,50,666	-	5,94,94,71,666
Govt. Subsidy Receivable		-	-	-	-	-	-	-	-	-	-	-	-	-
Stock In Trade		-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets														
Property, Plants & Equipments		-	-	-	-	-	-	-	-	-	-	-	-	-
Assets Capitalised In General Fund		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Work in Progress	B-6	2,77,19,18,924	9,94,759	1,57,41,454	1,73,57,65,886	-	83,45,548	1,81,36,880	1,94,94,83,753	2,95,13,183	2,99,15,99,891	27,27,93,470	5,28,48,89,270	15,07,91,83,018
Due From General Fund		-	12,96,10,372	97,82,69,996	71,74,08,37,975	8,70,15,51,094	79,48,23,071	8,81,73,099	12,34,16,247	10,85,60,68,911	3,50,59,93,239	3,39,40,68,441	-	1,00,31,28,12,395
Total Assets		2,77,19,18,924	13,06,05,081	99,40,11,450	78,60,93,24,861	8,70,21,57,387	80,31,68,619	10,63,09,979	2,07,29,00,000	10,88,55,82,094	6,49,75,93,130	5,37,36,47,732	5,28,48,89,270	1,22,23,21,08,527



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AHMEDABAD MUNICIPAL CORPORATION
Schedules attached to
Comprehensive Annual Financial Statement
As at 31st March 2022

Schedule No : B-1

Schedule Name : Tax Payables

Particulars	Municipal Bond 2018-19	GMFB Grant For UBSP Common Project	13TH Pay Commission	CM Grant Suvama Jayanti Shehri Vikas	JNURM	GMFB Entertainment Tax	Nirmal Gujarat	Sabarmati River Shuddhikaran	C.M. EWS & LIG	14th Pay	15th Pay	Prime Minister Aavas Yojna	Total
Tax Deducted at Source - Contractors	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-

Schedule No : B-2

Schedule Name : Deposits & Other Security

Particulars	Municipal Bond 2018-19	GMFB Grant For UBSP Common Project	13TH Pay Commission	CM Grant Suvama Jayanti Shehri Vikas	JNURM	GMFB Entertainment Tax	Nirmal Gujarat	Sabarmati River Shuddhikaran	C.M. EWS & LIG	14th Pay	15th Pay	Prime Minister Aavas Yojna	Total
Security Deposits Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Retention Money	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-

Schedule No : B-3

Schedule Name : Loan Payable

Particulars	Municipal Bond 2018-19	GMFB Grant For UBSP Common Project	13TH Pay Commission	CM Grant Suvama Jayanti Shehri Vikas	JNURM	GMFB Entertainment Tax	Nirmal Gujarat	Sabarmati River Shuddhikaran	C.M. EWS & LIG	14th Pay	15th Pay	Prime Minister Aavas Yojna	Total
Secured Loans :													
National Housing Bank For EWS Project	-	-	-	-	-	-	-	-	-	-	-	-	-
Hudco Gap Fund Loan	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Loan @8.70%	2,00,00,00,000	-	-	-	-	-	-	-	-	-	-	-	2,00,00,00,000
Total	2,00,00,00,000	-	-	-	-	-	-	-	-	-	-	-	2,00,00,00,000



Schedule No : B-4

Schedule Name : Bank Balances

Particulars	Municipal Bond 2018-19	GMFB Grant For UBSP Common Project	13TH Pay Commission	CM Grant Suvama Jayanti Shehri Vikas	JNURM	GMFB Entertainment Tax	Nirmal Gujarat	Sabarmati River Shuddhikaran	C.M. EWS & LIG	14th Pay	15th Pay	Prime Minister Aavas Yojna	Total
ICICI BANK LTD. 002405010314	-	-	-	-	6,06,293	-	-	-	-	-	-	-	6,06,293
Axis Bank Limited	-	-	-	-	-	-	-	-	-	-	89,00,35,155	-	89,00,35,155
INDIAN BANK A/C.18623(CITYBOND	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	6,06,293	-	-	-	-	-	89,00,35,155	-	89,06,41,448

Schedule No : B-5

Schedule Name : Investments

Investment Details	Municipal Bond 2018-19	GMFB Grant For UBSP Common Project	13TH Pay Commission	CM Grant Suvama Jayanti Shehri Vikas	JNURM	GMFB Entertainment Tax	Nirmal Gujarat	Sabarmati River Shuddhikaran	C.M. EWS & LIG	14th Pay	15th Pay	Prime Minister Aavas Yojna	Total
Fixed Deposit with Banks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Accrued But Not Due On FDR's	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-

Schedule No : B-6

Schedule Name : Fixed Assets

	Municipal Bond 2018-19	GMFB Grant For UBSP Common Project	13TH Pay Commission	CM Grant Suvama Jayanti Shehri Vikas	JNURM	GMFB Entertainment Tax	Nirmal Gujarat	Sabarmati River Shuddhikaran	C.M. EWS & LIG	14th Pay	15th Pay	Prime Minister Aavas Yojna	Total
Capital WIP	2,77,19,18,924	9,94,759	1,54,89,454	1,73,57,65,886	-	83,45,548	1,76,68,880	1,73,80,31,566	2,80,13,200	2,26,10,25,546	-	3,31,50,22,377	11,89,22,76,140
Audit : Work Done	-	-	2,52,000	-	-	-	4,68,000	21,14,52,187	14,99,983	73,05,74,345	27,27,93,470	1,96,98,66,853	3,18,69,06,879
Total CWIP	2,77,19,18,924	9,94,759	1,57,41,454	1,73,57,65,886	-	83,45,548	1,81,36,880	1,94,94,83,753	2,95,13,183	2,99,15,99,891	27,27,93,470	5,28,48,89,270	15,07,91,83,018
Less: Transfer to General Fund	-	-	-	0	-	0	0	0	0	0	0	0	-
Total CWIP	2,77,19,18,924	9,94,759	1,57,41,454	1,73,57,65,886	-	83,45,548	1,81,36,880	1,94,94,83,753	2,95,13,183	2,99,15,99,891	27,27,93,470	5,28,48,89,270	15,07,91,83,018



AHMEDABAD MUNICIPAL CORPORATION
FUND NAME:SPECIAL REVENUE FUND
COMBINING BALANCE-SHEET
AS AT 31ST MARCH 2022

(Rupees)

Particulars	Schedule No	Intergraded Child Development Project Department	Shahri Kutumb Kalyan Ekam	AMC Metro Rail	Welfare Fund	Total
Liabilities And Fund Balances						
Fund Balance		67,60,690	(25,46,641)	-	(5,04,49,39,247)	(5,04,07,25,198)
Due to/(from) other Funds		-	25,46,641	17,02,44,774	5,04,49,39,247	5,21,77,30,662
Current Liabilities						
Sundry Creditors		-	-	-	-	-
AMC Metro Rail				-		-
Total Liabilities		67,60,690	-	17,02,44,774	-	17,70,05,464
Assets						
Bank Balances		-	-		-	-
Advance For Metro				9,86,90,509		9,86,90,509
Due From General Fund		67,60,690	-	-		67,60,690
AMC Metro WIP		-	-	7,15,54,265	-	7,15,54,265
Grant Receivable		-	-	-	-	-
Total Assets		67,60,690	-	17,02,44,774	-	17,70,05,464



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AHMEDABAD MUNICIPAL CORPORATION
FUND NAME: TRUST & AGENCY FUNDS
COMBINING BALANCE-SHEET
AS AT 31ST MARCH 2022

(Rupees)

Particulars	Schedule No	MILA Grant	Slum Net Working Project	Safai Kamdar Rahat Yojna	MP Grant	Contributory Scheme For Infrastructure	Rajiv Aavas Yojna	Total
LIABILITIES AND FUND BALANCES								
Fund Balance		2,55,04,41,458	1,61,76,613	-	1,47,36,60,291	28,17,83,794	85,21,41,234	5,17,42,03,390
Accounts Payable								
Contractor Dues								
Tax Payable	B-1							
Deposits and Other Security	B-2	79,869	36,587					1,16,456
Due To General Fund							12,98,95,737	12,98,95,737
Total Liabilities		2,55,05,21,327	1,62,13,200	-	1,47,36,60,291	28,17,83,794	98,20,36,971	5,30,42,15,583
ASSETS								
Current Assets								
Bank Balances	B-3	18,24,13,488			5,79,44,378			24,03,57,866
Investment								
Grant Receivable		41,29,31,726			44,50,703			41,73,82,429
Fixed Assets								
Property, Plants & Equipments								
Assets Capitalised In General Fund								
Capital Work In Progress	B-4	61,20,47,810			1,25,66,27,604		98,20,36,971	2,85,07,12,384
Due From General Fund		1,34,31,28,303	1,62,13,200		15,46,37,606	28,17,83,794		1,79,57,62,904
Total Assets		2,55,05,21,327	1,62,13,200	-	1,47,36,60,291	28,17,83,794	98,20,36,971	5,30,42,15,583



AHMEDABAD MUNICIPAL CORPORATION
Schedules attached to
Comprehensive Annual Financial Statement
As at 31st March 2022

Schedule No : B-1

Schedule Name : Tax Payables

Particulars	MLA Grant	Slum Net Working Project	Safai Kamdar Rahat Yojna	MP Grant	Contributory Scheme For Infrastructure	Rajiv Aavas Yojna	Total
Tax Deducted at Source - Contractors	0	0		0	0	0	0
Commercial Tax	0	0		0	0	0	0
Total	0	0		0	0	0	0

Schedule No : B-2

Schedule Name : Deposits and Other Security

Particulars	MLA Grant	Slum Net Working Project	Safai Kamdar Rahat Yojna	MP Grant	Contributory Scheme For Infrastructure	Rajiv Aavas Yojna	Total
Other Deposit	79869	36587	0	0	0	0	116456
Total	79869	36587	0	0	0	0	116456



Schedule No : B-3

Schedule Name : Bank Balances

Particulars	MLA Grant	Slum Net Working Project	Safai Kamdar Rahat Yojna	MP Grant	Contributory Scheme For Infrastructure	Rajiv Aavas Yojna	Total
BOB (VIJAYA BANK)(MP GRANT)							
BOB NO. 7796010001187	0	0	0	13641	0	0	13641
AMC-MP LAD FUND	0	0	0	24442039	0	0	24442039
AMC-MP ARUN JETELY	0	0	0	3242362	0	0	3242362
AMC-MP ALKABEN KSHTRIYA	0	0	0	12755	0	0	12755
AMC-MP PRAVIN RASHTRAPAL	0	0	0	900365	0	0	900365
AMC-MP SURYAKANT ACHARYA	0	0	0	198675	0	0	198675
AMC-MP SHANKARSINH VAGHELA	0	0	0	15496	0	0	15496
AMC-MP KIRIT SOLANKI	0	0	0	8643773	0	0	8643773
AMC-MP HARIN PATHAK	0	0	0	27820	0	0	27820
AMC-MP L K ADVANI	0	0	0	6011196	0	0	6011196
AMC-MP PARESH RAVAL	0	0	0	9747993	0	0	9747993
AMC-MP MADHUSUDAN MISTRY	0	0	0	1383809	0	0	1383809
AMC-MP AHMED PATEL	0	0	0	548331	0	0	548331
AMC MP HASMUKH PATEL	0	0	0	2756123	0	0	2756123
AMC-MLA GRANT	182387610	0	0	0	0	0	182387610
VIJAYA BANK SB-8749(MLA GRANT)	25878	0	0	0	0	0	25878
Total	182413488	0	0	57944378	0	0	240357866



Schedule No : B-4

Schedule Name : Capital Work In Progress

Particulars	MLA Grant	Slum Net Working Project	Safai Kamdar Rahat Yojna	MP Grant	Contributory Scheme For Infrastructure	Rajiv Aavas Yojna	Total
Capital WIP							
Add: For the year	365124402	0	0	1253830502	0	980117439	2,59,90,72,342
	246923408	0	0	2797102	0	1919532	25,16,40,042
Total	612047810	0	0	1256627604	0	982036971	2850712384
Less : Assets Transfer to General Fund	0	0	0	0	0	0	-
Capital WIP	612047810	0	0	1256627604	0	982036971	2,85,07,12,384



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