



JAMNAGAR MUNICIPAL CORPORATION

BALANCE SHEET AS ON 31-03-2022

SR. NO	Major Head Description	Major Code	Schedule	Amount Rs.
1. Liability				
1	Municipal (General) Fund Reserve & surplus	30	A	3913482372.28
2	Earmarked Fund	31	B	333789399.99
3	Reserves	32	C	29629613507.97
4	Grants , Contribution for Specific Purposes	33	D	2971780203.92
5	Secured Loan	34	E	30366000.00
6	Un Secured Loan	35	F	222112000.00
7	Deposit Received	36	G	816314531.78
8	Deposit Works	37	H	19144103.18
9	Other Liabilities / Provisions	38	I	3989343661.80
				41925945780.92
2. Assets				
1	Fixed Assets	40	J	15911274246.20
2	Investment	41	K	0.00
3	Capital Work In Progress	42	L	0.00
4	Expenditure Against the Grants Received	43	M	17911889842.31
5	Stock in Hand	44	N	1419596.47
6	Sundry Debtors (Receivables)	45	O	5430645336.67
7	Cash & Bank Balances	47	P	2472520593.92
8	Loans, Advances and Deposits With Others	48	Q	198184763.35
				41925934378.92

Refer notes to account attached herewith

For : Jamnagar Municipal Corporation


Chief Accountant


Deputy Commissioner


Commissioner



Place : Jamnagar

Date : 23/1/2023



JAMNAGAR MUNICIPAL CORPORATION
SCHEDULE FORMING PART OF BALANCE SHEET
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Grouping	Amount Rs.
	SCHEDULE : A : Municipal (General) Fund Reserve & surplus : 30			
1	Municipal Corporation	300	1	3913482372.28
				3913482372.28
	SCHEDULE : B : Earmarked Fund :31			
1	Special Funds created under provisions of Act	3101	2	233283001.20
2	Statutory Funds provided specifically in the Municipal Act	3102	3	100506398.79
				333789399.99
	SCHEDULE : C : Reserves : 32			
1	Capital Contribution	3200	4	711574650.11
2	Capital Contribution from Out of Grant	3201	4	18039594893.44
3	Asset Revaluation Reserve	3207	5	10878443964.42
				29629613507.97
	SCHEDULE : D : Grants, Contribution for Specific Purposes : 33			
1	Central Government	3300	6	979253517.23
2	State Government	3301	7	1992526686.69
				2971780203.92
	SCHEDULE : E : SECURED LOAN : 34			
1	From Bank and Financial Institution	3412	8	30366000.00
				30366000.00
	SCHEDULE : F : UN SECURED LOAN : 35			
1	Loans from Central Government	3501	9	7326000.00
2	Loans from State Government	3502	10	90186000.00
3	Loans from Government Bodies and Agency	3503	11	85218000.00
4	Loans from other Agency	3511	12	30373000.00
5	Loans from other Financial Institute	3513	13	4509000.00
6	Debentures Loan	3515	14	4500000.00
				222112000.00
	SCHEDULE : G : Deposits Received : 36			
1	From Contractors-Suppliers	3601	15	428556616.18
2	Deposits - Revenues Related	3602	16	355725708.60
3	From Staff	3603	17	0.00
3	From Others or for Other Purposes	3604	18	32032207.00



JAMNAGAR MUNICIPAL CORPORATION
SCHEDULE FORMING PART OF BALANCE SHEET
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Grouping	Amount Rs.
				816314531.78
	SCHEDULE : H : Deposits Received			
1	Civil Deposit Work	3700	19	270286.18
2	Deposit Works		20	18873817.00
				19144103.18
	SCHEDULE : I : Other Liabilities/ Provisions : 380			
1	Creditors	3800	21	21474906.51
2	Vendors	3801	22	3157368154.00
				3178843060.51
	SCHEDULE : I : Interest Accrued and due for payment : 382			
1	Interest Accrued but not Paid on Secured Loan	3820	23	0.00
2	Interest Accrued but not Paid on Un Secured Loan Central Government	3821	24	9578000.00
3	Interest Accrued but not Paid on Un Secured Loan State Government	3822	25	281399000.00
4	Interest Accrued but not Paid on Un Secured Loan Government Bodies and Agency	3823	26	244764000.00
5	Interest Accrued but not Paid on Un Secured Loan other Agency	3824	27	86970000.00
6	Interest Accrued but not Paid on Un Secured Loan Financial Institute	3825	28	8349000.00
7	Interest Accrued but not Paid on Un Secured Loan Debenture Loan	3826	29	12157000.00
				643217000.00
	SCHEDULE : I : Surcharge, Cess & Penalty: 383			
1	Surcharge, Cess & Penalty		30	162301333.29
				162301333.29
	SCHEDULE : I : Government Dues Payable : 384			
1	Goods & Service Tax	3844	31	217840.00
				217840.00
	SCHEDULE : I : Advance Collection : 386			
1	Tax & Charges	3860	32	4764428.00
				4764428.00



JAMNAGAR MUNICIPAL CORPORATION
SCHEDULE FORMING PART OF BALANCE SHEET
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Grouping	Amount Rs.
	Total of SCHEDULE -I			3989343661.80
	SCHEDULE : J : Fixed Assets : 40			
1	Land	400	33	10722910734.45
2	Building	401	34	1236659384.38
3	Urban Services, Civil Amenities and Entertainment Infrastructure	402	35	3476776495.37
4	Plant & Machinery	403	36	412017570.94
5	Vehicles	404	37	22334128.00
6	Office & Other Equipment	405	38	29562946.00
7	Furniture & Fixtures	406	39	11012987.06
				15911274246.20
	SCHEDULE : M : Expenditure Against the Grants Received : 43			
1	Central Government	430	40	5363565740.05
2	State Government	431	41	12548324102.26
				17911889842.31
	SCHEDULE : N Stock in Hand : 44			
1	Stock in hand	440	42	1419596.47
				1419596.47
	SCHEDULE : O Sundry Debtors (Receivables) : 45			
1	Receivables for Property Taxes as per Carpet	4500	43	1979615518.00
2	Receivables for Property Taxes as per Rent	4501	44	406270182.00
3	Receivables for Conservancy & Sewage Tax	4502	45	185155860.00
4	Receivables for General Conservancy Tax	4503	46	48705887.50
5	Receivables for Education cess Rent	4504	47	52608979.00
6	Receivables for surcharge	4505	48	282590307.00
7	Receivables for Education Cess Penalty as per rent	4506	49	1255182.00
8	Receivables for Education Cess Penalty as per Carpet	4507	50	483948.00
9	Receivables for Theatre Tax	4522	51	1100000.00
10	Receivables for Professional Tax	4520	52	717041085.00
11	Water Charges non metered (As per Rent)	4530	53	368357272.00
12	Water Charges non metered (As per Carpet)	4531	54	800081605.00
13	Solid Waste Collection Charges	4532	55	278494298.00
14	Other User Charges	4534	56	252775302.18
15	Receivable Grant / Contribution	4550	57	56109910.99
				5430645336.67



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SCHEDULE FORMING PART OF BALANCE SHEET
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Grouping	Amount Rs.
SCHEDULE : P : Cash & Bank Balances : 47				
1	Cash on Hand	4701	58	6008104.06
2	Balance With Banks - Main Muncioipal Fund	4710	59	281216496.66
3	Balance With Bank - Special Funds	4711	60	234111455.53
4	Balance With Bank - Grant Funds	4712	61	1951184537.67
				2472520593.92
SCHEDULE : Q : Loans, Advances and Deposits With Others : 48				
1	Loans and advances to employees	4800	62	13686723.00
2	Loans to Others	4802	63	25000000.00
2	Advances to Suppliers and Contractoes	4810	64	153183395.50
3	Deposit with others	4821	65	300000.00
4	Other Current Assets	4822	66	6014644.85
				198184763.35

For : Jamnagar Municipal Corporation


Chief Accountant


Deputy Commissioner


Commissioner



Place : Jamnagar
Date : 23/1/2023

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	01 GROUPING : 3000		
1	Municipal Fund	3000001	4723052109.32
	Addition During the year		84655538.00
	Deletion during the year		94977810.98
2	Less : Carried forward Balance of Income & Expenditure Account		799247464.06
			3913482372.28
	02 GROUPING : Special Funds created under provisions of Act 3101		
1	Education Cess	3101001	
	Opening Balance		198540895.20
	Add : Grant for Capital Work		37222828.00
	Less : Expenditure during the year		2480722.00
	Closing Balance		233283001.20
	03 GROUPING : Statutory Funds provided specifically in the Municipal Act 3102		
2	63/2		
	Opening Balance		80553146.79
	Add : Grant for Capital Work		21000000.00
	Less : Expenditure during the year		1046748.00
	Closing Balance	3102001	100506398.79
	04 & 05 GROUPING : Capital Contribution - 3200		
1	Capital Contribution		
	Opening Balance	3200001	697913967.14
	Addition During the year		13660682.97
	Closing Balance (A)		711574650.11
2	Capital Reserve / Assets Created from Grant	3201001	16265561813.70
	Add : Addition during the Year		1774033079.74
	Closing Balance (B)		18039594893.44
3	Asset Revaluation Reserve		
	Opening	3207001	9693510814.42

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GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	Add : During the year		1184933150.00
	Closing Balance (C)		10878443964.42
	Total (A+B+C)		29629613507.97
	06 GROUPING : Central Government - 3300		
1	Amrut	3300002	0.00
2	15th finance Commission	3300005	70978935.02
3	ICZM	3300001	0.00
4	14th finance Commission	3300003	128311946.33
5	NPR Grant	3300010	1374149.00
6	PMAY Grant	3300004	750840086.60
7	Mahatma Gandhi Swachhta Mission	3300007	4754909.28
8	NULM Grant	3300011	11519897.00
9	IHSDP Grant	3300009	11473594.00
			979253517.23
	07 GROUPING : State Government - 3301		
1	SJMMSVY UDP -63 Digjam Circle Railway Overbridge Grant	3301016	0.00
2	SJMMSVY Bhujija Khtha Renovation & Restoration Grant - GMFB	3301038	26610212.14
3	SJMMSVY Infrastructure Grant UDP -78	3301028	61188988.46
4	U-PHC Construction	3301060	38277501.00
5	Entertainment Tax / Profession Tax / Cable TV Dish Antenna	3301014	89833092.07
6	Solid Waste Disposal GMFB	3301064	9531700.00
7	Jilla Ayojan Mandal Grant (MP, MLA)	3301031	37687128.33
8	UCD Other Grant	3301065	21298388.77
9	Land Irrigation Grant	3301015	18170558.00
10	ICDS	3301066	62441439.35
11	Swarnim Gujarat Celebration Grant	3301067	1584233.00
12	SJMMSVY UDP-78 Infrastructure Grant 20-21	3301004	175479632.11
13	Khel Mahakumbh	3301068	5774040.00
14	Fire Rescue Training Grant	3301069	800872.60
15	SJMMSVY UDP-78 Sadak Grant 20-21	3301021	62671613.38
16	Mission Mangalam	3301070	3133776.93
17	SJMMSVY Public Private Partnership Grant	3301027	0.00
18	Swami Vivakanand Grant	3301071	1570000.00

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FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
19	Nandghar Grant	3301025	14107544.39
20	Pay & Use Toilet Renovation Grant	3301013	894749.79
21	SJMMSVY Ring Road Grant GMFB	3301072	19000000.00
22	Night Shelter Grant	3301018	0.00
23	CLC Centre Renovation Grant	3301026	0.00
24	UPHC Salary Grant	3301073	34887631.00
25	SJMMSVY Grant for Newly Area (gudm)	3301035	277015932.93
26	Health Centre Renovation Grant		800000.00
27	MLA Special Grant from R&B Division		3661667.37
28	Fly Over Bridge Grant		82157428.82
29	School Health Grant		1803237.00
30	Kasturba Poshan Sahay Grant		49000.00
31	Dr. Ambedkar Janm Jayanti Grant		243000.00
32	Swami Vivakanand Janm Jayanti Grant		80000.00
33	NUHM Grant		990000.00
34	PMAY IEC Activity Grant		485508.10
35	UPHC Vehicle Rent Grant		1998000.00
36	Covid-19 State Govt. Grant		15622983.10
37	E Aulakh		111094.00
38	Covid-19 State Govt. labour welfare Grant		10000000.00
39	Covid -19 GMFB Grant		296806.55
40	MMUY GULM Grant		5616420.00
41	Census 2021 Grant		1572150.88
42	SJMMSVY UDP-78 Infrastructure Grant 21-22		236580299.53
43	SJMMSVY UDP-78 Sadak Grant 21-22		79400000.00
44	Covid-19 Jilla Panchayat Grant		230355.93
45	Dindayal Yojana Grant		2136341.00
46	Health Centre Furniture Grant		150000.00
47	Eat Right Chalange Grant		500000.00
48	RegPickers Grant		1696624.79
49	PM Svanindhi Yojana Grant		567244.00
50	SJMMSVY UDP-78 Outgrowth Grant 21-22		75000000.00
51	Road Sudharana Grant		42924.00
52	Stamp Duty Mulankan Grant		67500.00
53	Kite Festival Grant		2625.00
54	CMUrban Bus Grant		0.00
55	Other Public Private Partnership Grant		25869139.30
56	Interest Earned on Capital Grant		311837303.07
			1992526686.69

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FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	08 GROUPING : Secured Loan - 3412		
1	State Bank of India Water Works Project	3412001	20422000.00
2	State Bank of India Under Ground Drainage	3412002	9944000.00
			30366000.00
	09 GROUPING : Un Secured Loan - 3501		
1	NSDP Loan	3501001	7326000.00
			7326000.00
	10 GROUPING : Un Secured Loan - 3502		
1	Scarecity Loan	3502001	26431000.00
2	Fulzar Dam Loan	3502002	12469000.00
3	Aaji Dam -3 Loan	3502003	15475000.00
4	Fire Fighter Equipments	3502004	14715000.00
5	Flood Helpage Loan	3502005	166000.00
6	Slum Upgradation	3502006	4714000.00
7	Gulabnagar - E.S.R.	3502008	3716000.00
8	Nagar Vikas Shree Nindhi Loan for Sport Complex GMFB	3502009	8000000.00
9	Scarecity Loan	3502010	4500000.00
			90186000.00
	11 GROUPING : Un Secured Loan - 3503		
1	Und Dam Loan from Defence	3503001	40581000.00
2	Road Development Loan from JADA	3503002	0.00
3	ADMN. BUILDING And VIVEKANAND BRIDGE Loan from GSDMA	3503003	44637000.00
			85218000.00
	12 GROUPING : Un Secured Loan - 3511		
1	Und Dam Loan from World Bank	3511001	30373000.00
			30373000.00
	13 GROUPING : Un Secured Loan - 3513		
1	UGD Loan from LIC	3513001	4509000.00
			4509000.00

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GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	14 GROUPING : Un Secured Loan - 3515		
1	Open Market Debenture	3515001	4500000.00
			4500000.00
	15 GROUPING : From Contractors -Suppliers - 3601		
1	Security Deposite	3601101	252022083.82
2	Tender Earnest Money Deposite	3601102	13492541.80
3	Performance Bond Deposite	3601103	6301748.00
4	Penalty Deposite	3601104	20827858.17
5	Free Maintenance Guarantee Deposite	3601105	21383546.00
6	Sample Testing Deposite	3601106	0.00
7	Plumber License Deposite	3601108	65000.00
8	Misc. Deposite	3601109	114463838.39
			428556616.18
	16 GROUPING : Deposites - Revenues Related - 3602		
1	Land Deposit	3602102	20862539.00
2	Tenanrt Deposite	3602103	14687751.00
3	Amusement Park Deposite	3602104	403029.00
4	Ranjitsagar Park Deposite	3602105	490000.00
5	Town Hall Deposite	3602106	4108179.00
6	Building Permission Deposite	3602108	251066800.20
7	PMAY Flat Allotment Deposite	3602110	31037305.00
8	Sports Complex Membership Deposite	3602116	19585337.00
9	Octroi Deposit	3602001	2610379.00
10	Property Tax Deposit	3602117	120475.00
11	Fair Ernest Deposit	3602101	1013375.00
12	Tax Deposit	3602117	1100.00
13	Awas Deposit	3602002	524500.00
14	Cattle pond Deposit	3602115	7560.00
15	Plot Allotment Deposit	3602107	9197379.40
16	Community Hall Deposit	3602132	10000.00
			355725708.60
	17 GROUPING : From Staff- 3603		
1	Gaurav Nidhi Yojana	3603001	0.00
			0.00

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GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	18 GROUPING : From Others or for Other Purposes - 3604		
1	Garib Samrudhi Yojana Deposite	3604101	719349.00
2	Tree Plantation Deposite	3604102	28757206.00
3	Lumpsum Deposit	3601110	2444342.00
4	Group Insurance Deposit	3604103	30582.00
5	Other Deposit	3601109	80728.00
			32032207.00
	19 GROUPING : Deposit Works -Civil		
1	Const of DP Road from RS No 63 to 115 at Kansumra (Jada Area)	3701001	270286.18
			270286.18
	20 GROUPING : Deposit Works		
1	Storm Water Drainage Work In Defence Area (Defence)		18873817.00
			18873817.00
	21 GROUPING : Creditors 380		
1	Sundry Creditors	3800	21474906.51
			21474906.51
	22 GROUPING : Vendors 380		
1	Water Charges GWIL	3801001	2049215070.00
2	Water Charges Irrigation Department Jamnagar	3801002	687016320.00
3	Water Charges Irrigation Department Rajkot	3801003	380809764.00
4	Pipeline Charges GWSSB	3801004	30200000.00
5	Polution Charges		10127000.00
			3157368154.00
	23 GROUPING : Interest Accrued but not Paid on Secured Loan 3820		
1	State Bank of India Water Works Project	3820001	0.00
2	State Bank of India Under Ground Drainage	3820002	0.00
			0.00

JAMNAGAR MUNICIPAL CORPORATION
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FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	24 GROUPING : Interest Accrued but not Paid on Un Secured Loan - 3821		
1	NSDP Loan	3821001	9578000.00
			9578000.00
	25 GROUPING : Interest Accrued but not Paid on Un Secured Loan - 3822		
1	Scarecity Loan	3822001	110344000.00
2	Fulzar Dam Loan	3822002	52419000.00
3	Aaji Dam -3 Loan	3822003	52971000.00
4	Fire Fighter Equipments	3822004	28451000.00
5	Flood Helpage Loan	3822005	453000.00
6	Slum Upgradation	3822006	9386000.00
7	Filtration Plant	3822007	13076000.00
8	Gulabnagar - E.S.R.	3822008	9449000.00
9	Nagar Vikas Shree Nindhi Loan for Sport Complex GMFB	3822009	4850000.00
			281399000.00
	26 GROUPING : Interest Accrued but not Paid on Un Secured Loan - 3823		
1	Und Dam Loan from Defence	3823001	165161000.00
2	Road Development Loan from JADA	3823002	0.00
3	ADMN. BUILDING And VIVEKANAND BRIDGE Loan from GSDMA	3823003	79603000.00
			244764000.00
	27 GROUPING : Interest Accrued but not Paid on Un Secured Loan - 3824		
1	Und Dam Loan from World Bank	3824001	86970000.00
			86970000.00

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FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	28 GROUPING : Interest Accrued but not Paid on Un Secured Loan - 3825		
1	UGD Loan from LIC	3825001	8349000.00
			8349000.00
	29 GROUPING : Interest Accrued but not Paid on Un Secured Loan - 3826		
1	Open Market Debenture	3826001	12157000.00
			12157000.00
	30 GROUPING : CESS		
1	Education Cess, Surcharge & Penalty Payable		20174518.00
2	Labour Cess Payable		142126815.29
			162301333.29
	31 GROUPING : Goods & Service Tax - 3844		
1	IGST - From Registered Dealer	3844001	39998.00
2	CGST - From Registered Dealer	3844002	44857.00
3	SGST - From Registered dealer	3844003	44857.00
4	CGST Reverse Charge	3844005	44064.00
5	SGST Reverse Charge	3844006	44064.00
			217840.00
	32 GROUPING : Advance Tax Revenue Collection - 3860		
1	Excess Property Tax Collection	3860104	4314255.00
2	Excess Collection of Water Charge		385274.00
3	Excess Collection of Professional Tax		64899.00
			4764428.00
	33 GROUPING : Land - 400		
1	Freehold Land	4000	
	As per Separate Land Bank Asset Register		286742733.00
2	Open Plot Fencing		20130424.45

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
3	Ravali Land As per Separate Land Bank Asset Register	4001	20387804.00
4	TP Land As per Separate Land Bank Asset Register	4002	4880000101.00
5	Vora Hajira Road (Fair Ground) 400352		20000000.00
6	Head Works Land As per Separate Land Bank Asset Register	4004	6156698.00
7	Solid Waste Land (400200) As per Separate Land Bank Asset Register	4005	13566774.00
8	CONTRIBUTORY LAND As per Separate Land Bank Asset Register	4007	5475926200.00
			10722910734.45
	34 GROUPING : Building - 401		
1	Civil Building - As Per Separate Assets register	4014	674881439.00
2	Slum Building - As Per Separate Assets register	4016	227362757.00
3	Water Works Building As Per Separate Assets register	4010	73614636.00
4	Solid Waste Building As Per Separate Assets register	4019	9629178.00
5	Fire Building As Per Separate Assets register	4017	39641920.21
6	Urban Services, Civil Amenities and Entertainment Infrastructure Building As Per Separate Assets register	4018	88487135.16
7	Nagar Prathamik Sikshan Samiti School Building - 4015 As per Seperate Assets Register	4015	123042319.01
			1236659384.38

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GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	35 GROUPING : Urban services - 402		
	Urban Services, Civil Amenities and Entertainment Infrastructure		
1	Benches & Statue As Per Separate Assets register	4026	6387304.00
3	Bridges, Culverts, Flyovers, Canal As Per Separate Assets register	4027	136465478.00
4	Road		
	Asphalt Road	4020	866905293.81
	Cement Road	4020	333863961.57
	Metal Road	4020	113061461.48
	Public Partnership Work	4020	9914548.00
5	Traffic Works & Road Divider Foot Path As Per Separate Assets register		37514472.12
6	Streetlight As Per Separate Assets Register	4023	28984785.00
7	Traffic Signals Traffic Signals 1 to 5	4028	2677301.00
8	Under Ground Drainage As per separate Assets Register	4029	283254733.12
9	Waterways As Per Separate Assets Register	4024	1539700056.73
10	Entertainment Infrastructure As Per Separate Assets Register	4022	2250354.27
11	Garden Infrastructure As per Separate Assets Register	4025	115796746.27
			3476776495.37

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	36 GROUPING : Plant & Machinery 403		
1	Streetlight (PM) 403200 As Per Separate Assets Register	4033	16505495.00
2	Water Works Plant & Machinery As Per Separate Assets Register	4030	116239035.00
3	Solid Waste Machine -44109 As Per Separate Assets Register	4031	11019322.00
4	Underground Drainage Plant & Machinery As per Separate Assets Register	4034	247144437.00
5	Fire As per Separate Assets Register	4035	16991820.00
6	Other Plants & Machinery As per Separate Assets Register	4032	4117461.94
			412017570.94
	37 GROUPING : - Vehicles 404		
1	Vehicles As per Separate Assets Register	4040	22334128.00
			22334128.00
	38 GROUPING : Office & Other Equipment - 405		
1	Computers As per separate Assets Register	4050	8845462.00
2	Solidwaste Equipments As per separate Assets Register	4053	16084890.00
3	Light & Fire Equipments As per separate Assets Register	4054	218596.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
4	Tools & Spares (MTO) 405100 As per separate Assets Register	4055	4413998.00
			29562946.00
	39 GROUPING : Furniture & Fixtures - 406		
1	Office Furniture & Fixtures As per Separate Assets Register	4060- 4062	8685307.06
2	Electrical appliances - 4063 As per Separate Assets Register	4063	2327680.00
			11012987.06
	40 GROUPING : Central Government- 430		
1	13th FC Grant Work As per separate Asset Register	4304	105151000.00
2	14th FC Grant Work As per separate Asset Register	4300	602391587.67
3	Amrut Yojana Grant Work As per separate Asset Register	4301	1259041862.71
4	PMAY Expense Against Grant As per separate Asset Register	4302	1767831833.11
5	ICZM GRANT As per separate Asset Register	4303	1541573784.36
6	15th FC Grant Work As per separate Asset Register		87575672.20
			5363565740.05
	41 GROUPING : State Government - 431		
1	Railway Overbridge L.C. 197, L.C. 199, LC. 200 & 831	4310001- 002	414171465.07
2	Night Shelter - Hapa (NULM Grant)	4310009	16920948.48
3	Toilet Blocks Grant		4695182.76
4	MGY Grant		885720086.18
5	Pay & Use Toilet	4310	26417118.18
6	CLC Centre Renovation	4310006	1692028.58
7	Capital Works against Education Cess Grant	4313	17729999.80

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
8	Entertainment Tax Cable TV Dish Antena Professional Tax Grant Work	4311	9443965.93
9	Tourisim Development Grant Work		39837911.00
10	Swami Vivekanand Grant Work		2730000.00
11	Ghankachara Nikal Grant Work		5637500.00
12	Road Sweeper Grant	4312030	6500000.00
13	Mahtmagandhi Swachta Mission Grant Expense As per Separate Assets Register	4312	135823941.79
14	Jilla Ayojan Mandal 79 MLA Gran Work As per separate Assets Register	4320-21	167582977.74
15	Jilla Ayojan Mandal MP Grant Work As per separate Assets Register	4323	64059288.29
16	SJMMSVY Infrastructure Work UDP-57-2010 As per Separate Assets Register		1293024000.00
17	SJMMSVY Infrastructure Work UDP-57-2013 As per Separate Assets Register		330200000.00
18	SJMMSVY Infrastructure Work UDP-78-2012 As per Separate Assets Register		261200000.00
19	SJMMSVY Infrastructure Work UDP-78-2013 As per Separate Assets Register		491599000.00
20	SJMMSVY Infrastructure Work UDP-78-2014 As per Separate Assets Register		630776000.00
21	SJMMSVY Agavi Aulakh As per Separate Assets Register	4339	592656881.10
22	SJMMSVY Infrastructure Work UDP-78-2015 As per Separate Assets Register		547259000.00
23	SJMMSVY Road Resurfacing 2015 As per Separate Assets Register		173300000.00
24	SJMMSVY Infrastructure Work UDP-78-2016 As per Separate Assets Register	4330	487203000.00
25	SJMMSVY Saheri Sadak Yojana 2016 As per Separate Assets Register	4331	110000000.00
26	SJMMSVY Outgrowth Area UDP-78 2016 As per Separate Assets Register	4332	169000000.00
27	SJMMSVY Public Private Partnership UDP-78 As per Separate Assets Register	4337	814003744.58
28	SJMMSVY Infrastructure Work UDP-78-2017-4333 As per Separate Assets Register	4333	324786000.00
29	SJMMSVY Underground Drainage Work UDP-78	4338	

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
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SR. NO	Major Head Description	Major Code	Amount Rs.
	As per Separate Assets Register		1178900000.00
30	SJMMSVY Sasoi Dam Work UDP-78		
	As per Separate Assets Register		678592000.00
31	Nandghar	4336	
	As per Separate Assets Register		121265180.00
32	Road Resurfacing 2011-12		
	As per Separate Assets Register		100000000.00
33	SJMMSVY Sadak 2018-19 - 4342	4342	
	As per Separate Assets Register		72574504.02
34	SJMMSVY Infrastructure Grant Work UDP-78 18-19	4341	
	As per Separate Assets Register		275770795.57
35	SJMMSVY Saheri Sadak Yojana 2017	4334	
	As per Separate Assets Register		110000000.00
36	IHSDP PROJECT WORK		
	As per Separate Assets Register		117359560.00
37	Industrial Infrastructure Development		
	As per Separate Assets Register		16832945.40
38	Jilla Ayojan Mandal Vivekadhin Protshahan	4324	
	As per Separate Assets Register		5041046.03
39	SJMMSVY Infrastructure Grant Work UDP-78 19-20		
	As per Separate Assets Register		380468779.31
40	SJMMSVY Sadak 2019-20 - 4342		
	As per Separate Assets Register		121892516.88
41	SJMMSVY UGD & WATER WORKS for Newly Merged Area		
	As per Separate Assets Register		508384067.07
42	SJMMSVY Infrastructure Grant Work UDP-78 20-21		
	As per Separate Assets Register		289089315.89
43	SJMMSVY Sadak 2020-21		
	As per Separate Assets Register		16728386.62
44	SJMMSVY Outgrowth Grant Work UDP-78 19-20		
	As per Separate Assets Register		99997655.00
45	MLA Special Grant R & B Department		
	As per Separate Assets Register		16338332.63
46	SJMMSVY Flyover Bridge		
	As per Separate Assets Register		267842571.18
47	SJMMSVY Infrastructure Grant Work UDP-78 21-22		
	As per Separate Assets Register		147276407.18
			12548324102.26

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
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SR. NO	Major Head Description	Major Code	Amount Rs.
	42 GROUPING : Stock in Hand - 440		
1	General Stores As per Separate Stock Assets Register	4400	236935.94
2	Light Stores As per Separate Stock Assets Register	4401	690243.62
3	Public Works As per Separate Stock Assets Register	4402	178984.01
4	Water Works As per Separate Stock Assets Register	4403	313432.90
			1419596.47
	43 GROUPING : Receivables for Property Taxes as per carpet - 450		
1	Outstanding - House Tax as per Carpet	4500001	1125906069.00
2	Current - House Tax as per Carpet	4500002	249981169.00
3	Interest on Outstanding Property Tax (carpet)	4500004	603696659.00
4	Interest on Current Property Tax (carpet)	4500006	31621.00
			1979615518.00
	44 GROUPING : Receivables for Property Taxes as per Rent - 4501		
1	Outstanding house Tax - Rent Base	4501001	5618057.00
2	Difference Property Tax - Rent Base	4501002	95987115.00
3	Interest on Outstanding Property Tax	4501004	20868272.00
4	Interest on Current Property Tax	4501005	283796738.00
			406270182.00
	45 GROUPING : Receivables for Conservancy & Sewage Tax - 4502		
1	Outstanding - Conservancy and Sewerage Tax as Per carpet	4502001	97971009.00
2	Current Conservancy & Sewage Tax as Per Carpet	4502002	42212552.00
3	Interest on Outstanding Conservancy & Sewage Tax	4502004	44962939.00
4	Interest on Difference Conservancy & Sewage Tax	4502006	9360.00
			185155860.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
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SR. NO	Major Head Description	Major Code	Amount Rs.
	46 GROUPING : Receivables For General Conservancy Tax - 4503		
1	Interest on Current General Conservancy Tax (rent Base)	4503004	34325682.00
2	Outstanding Conservancy & Sewage Tax - rent Base	4503001	616937.50
3	Difference - General conservancy Tax (Rent Base)	4503002	11595081.00
4	Interest on Outstanding General Conservancy Tax (Rent Base)	4503003	2168187.00
			48705887.50
	47 GROUPING : Receivables for Education Cess Rent - 4504		
1	Outstanding Education Cess - Rent Base	4504001	3043282.00
2	Difference - Education Cess (Rent Base)	4504002	49565697.00
			52608979.00
	48 GROUPING : Receivables for Surcharge - 4504		
1	Outstanding - Surcharge as per carpet	4505001	232327701.00
2	Receivables Surcharge (Current)	4505002	50262606.00
3	Difference - surcharge	4505003	0.00
			282590307.00
	49 GROUPING : Receivables for Education Cess Penalty as per Rent - 4506		
1	Outstanding	4506001	308877.00
2	Difference - Education Cess Penalty (Rent Base)	4506002	946305.00
			1255182.00
	50 GROUPING : Receivables for Education Cess Penalty as per carpet-4507		
1	Outstanding - Education Cess Penalty as per Carpet	4507001	483564.00
2	Difference - Surcharge Penalty (Carpet)	4507003	384.00
			483948.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
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SR. NO	Major Head Description	Major Code	Amount Rs.
	51 GROUPING : Receivables for Theatre tax - 4522		
1	Outstanding - Theater Tax	4522001	1100000.00
			1100000.00
	52 GROUPING : Receivables for Professional Tax - 4520		
1	Outstanding - Professional Tax EC Holder	4520001	420175266.00
2	Current Outstanding Professional Tax EC Holder	4520002	42430062.00
3	Outstanding Interest - Professional Tax EC Holder	4535001	253101569.00
4	Current Interest on Professional Tax EC Holder	4535002	0.00
5	Outstanding - Professional Tax RC Holder	4520003	1006183.00
6	Current Outstanding Professional Tax RC Holder	4520004	242554.00
7	Outstanding Interest - Professional Tax RC Holder	4535003	85451.00
8	Current Interest on Professional Tax RC Holder	4535004	0.00
			717041085.00
	53 GROUPING : Water Charges Non Metered (as per Rent) - 4530		
1	Outstanding Water Charge non Meter - Rent Base	4530001	15026.00
2	Receivables Water Charge Non Meter (current) Rent Base	4530002	48409716.00
3	Interest on Non Metered Water Xcharges (Rent Base current)	4530003	173086872.00
4	Interest Outstanding Water Charge non Meter - Rent Base	4530004	51818.00
5	Outstanding Water Charge non Meter - Rent Base Slum	4530005	47358519.00
6	Interest on Non Metered Water Xcharges (Rent Base Slum)	4530006	99435321.00
			368357272.00
	54 GROUPING : Water Charges Non Metered (as per Carpet) - 4531		
1	Outstanding - Non Metered Water Charges as per Carpet	4531001	309307479.00
2	Receivables Water Charge Non Meter (current as per Carpet)	4531002	68861472.00
3	Difference - Non Meter water Charges	4531003	0.00
4	Interest on Outstanding Non Meter Charges (carpet)	4531004	338225005.00
5	Interest on Current Non Metered Water Charges (carpet)	4531005	0.00
6	Outstanding - Non Metered Water Charges as per Carpet Slum	4531007	54414970.00
7	Receivables Water Charge Non Meter (current) Carpet Slum	4531008	9040100.00
8	Interest on Outstanding Non Meter Charges (carpet Slum)	4531009	20232553.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
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SR. NO	Major Head Description	Major Code	Amount Rs.
9	Interest on Current Non Metered Water Charges (carpet Slum)	4531010	26.00
			800081605.00
	55 GROUPING : Solid waste Collection Chargers - 4532		
1	Outstanding - Solid waste Charges as per Carpet	4532001	149950314.00
2	Receivables - Solid Waste Collection Charge (current)	4532002	44385159.00
3	Difference - Solid waste Collection Charge	4532003	0.00
4	Interest on Outstanding Solid Waste Collection Charges	4532004	84148814.00
5	Interest on Current Solid Waste Collection Charges	4532006	10011.00
			278494298.00
	56 GROUPING : Other User Charges - 4534		
1	Shop / Plot Rent	4534001	10767902.00
2	Factory Licence Fees	4533	14427485.00
3	Service User Charges OLD	4536	91000000.00
4	Underground Drainage Connection Charges	4537	1682267.00
5	1404 Awas Installment	4538	36328098.00
6	MGY & PMAY Beneficiary Contribution	4539	98169550.18
7	Shop License Fee	4534	400000.00
			252775302.18
	57 GROUPING : Receivable Grant / Contribution - 4550		
1	From JADA	4550001	0.00
2	Individual Toilet Block Grant Receivable from GMFB		943910.16
3	Family Planning Grant Receivable		9165863.00
4	UID Grant Receivable		2550686.29
5	Pay & Use Toilet Grant receivable from GMFB		791971.37
6	BLC Grant Receivable from AHM		764458.00
7	Railway Grant Receivable from GUDM		18467951.00
8	CLC Centre Renovation Grant		361051.58
9	SJMMSVY Lokbhagidari Grant Receivable From GMFB		13099748.08
11	Amrut Grant Receivable from GUDM		5031943.71
12	Night Shelter Grant		3646207.48
13	CM Urban Bus Yojana Grant		1286120.32
			56109910.99

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
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SR. NO	Major Head Description	Major Code	Amount Rs.
	58 GROUPING : Cash on Hand - 4701		
1	Cash on Hand	4701001	6008104.06
			6008104.06
	59 GRUPING : Balance With Banks - Main Municipal Fund - 4710		
1	HDFC Current Account 43	4710001	111959828.03
2	HDFC CR Account 43	4710002	43116439.17
3	UBI Current Account 26109	4710003	14695262.85
4	UBI CR Account 26109	4710004	1910279.84
5	UBI CR Account 20101	4710005	231685.00
6	HDFC Online Collection Account	4710006	72606607.50
7	ICICI Bank Current Account	4710007	473177.00
8	Nawanagar Bank Current Account	4710008	1690262.00
9	yash Bank Current Account	4710009	131104.00
10	Bank of Baroda Current Account	4710010	173661.88
11	Bank of India Current Account	4710011	152244.66
12	State Bank Of India (Lal Banglow) Current Account	4710012	724923.06
13	State Bank of India (DP) Current Account	4710013	245058.33
14	State Bank Of India (DP) UGD Account	4710015	29117056.28
15	Bank of India CR Account	4710016	1046634.06
16	UBI FDR Account	4710017	500000.00
17	AXIS Bank - Saving Account	4710018	0.00
18	IDBI Current Account	4710019	2442273.00
			281216496.66
	60 GROUPING : Balance With Bank - Special Funds - 4711		
1	UBI Awash Account	4711001	766066.31
2	HDFC IDF Account	4711002	8420424.47
3	UBI Deposite Account	4711003	1972005.99
4	UBI Sports Complex Account	4711004	905959.00
5	HDFC Amusement Park	4711005	106133539.60
6	HDFC Ranjitsagar Park	4711006	600098.83
7	HDFC Deposit Account	4711007	55712737.32
8	HDFC Tasalmat Revolving Fund Account	4711008	3706929.29
9	HDFC 15th Finance Commission Account	4711009	55893694.72
			234111455.53

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
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SR. NO	Major Head Description	Major Code	Amount Rs.
	61 GROUPING : Balance With Bank - Grant Funds - 4712		
1	HDFC Amrut Grant Account	4712001	426257.43
2	UBI Fire Safety Grant Account	4712002	965171.24
3	UBI Mission Mangalam Grant Account	4712003	1466943.00
4	UBI NPR Grant Account	4712004	2803674.00
5	HDFC MGY EWS Arant Account	4712006	53987341.44
6	HDFC MGY LIG -I Grant Account	4712007	17964640.24
7	HDFC MGY LIG -II Grant Account	4712008	13746491.67
8	HDFC PMAY EWS I - 70 Grant Account	4712009	16840231.22
9	HDFC PMAY EWS I - 71 Grant Account	4712010	13619802.34
10	HDFC PMAY EWS 2 - 88 Grant Account	4712011	4186493.46
11	HDFC PMAY EWS 2 - 96 Grant Account	4712012	2969484.95
12	DENA Bank MP Grant Account	4712014	1135411.90
13	HDFC 12th Finance Commission Grant Account	4712015	89510151.94
14	HDFC 14th Finance Commission Grant Account	4712017	39007050.77
15	HDFC Education Cess Grant Account	4712018	18548802.20
16	HDFC ICDS Grant Account	4712020	93740177.56
17	HDFC Covid-19 Grant Account	4712021	4708679.97
18	HDFC MLA Grant Account	4712022	0.00
19	HDFC SJMSVY Grant Account	4712023	558068427.62
20	HDFC SJSRY Grant Account	4712024	20273184.43
21	HDFC UIDSSMT Grant Account	4712025	0.00
22	HDFC UMID Grant Account	4712026	0.00
23	UBI GMFB Grant Account	4712027	647054381.74
24	UBI IHSDP Grant Account	4712028	897759.02
25	UBI MLA Grant Account	4712029	1224705.98
26	UBI UGD SJMSVY Grant Account	4712030	142291766.11
27	UBI UID Grant Account	4712031	268726.30
28	ICICI NuLM Grant Account	4712032	90977.45
29	Union Bank Of India MLA 79	4712034	1153153.83
30	Union Bank Of India MLA 78	4712035	43504833.38
31	HDFC BANK A/c NEW PMAY EWS DHICDA	4712036	1503863.00
32	HDFC BANK A/C NEW PMAY EWS EVAPARK	4712037	33930448.88
33	HDFC Bank A/C PMAY UDYOGNAGAR 576	4712038	12833181.86
34	HDFC Bank A/C PMAY Bedi	4712054	1012755.71
35	HDFC Bank A/C PMAY Ghanchi Kabrastan	4712055	214430.70
36	UBI Bank A/C NULM CLC Center	4712039	126980.00
37	UBI Bank A/c NULM Night Shelter	4712040	1629635.91

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
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SR. NO	Major Head Description	Major Code	Amount Rs.
38	UBI Bank A/c Swach Bharat Mission Grant	4712041	2872975.90
39	UBI Bank A/c NULM - UCD	4712042	933479.61
40	UBI Census-2021 Grant Account	4712043	1608231.27
41	HDFC JMC A/C PMAY LIG-92	4712044	22539221.58
42	UBI Regpickers Grant Account	4712061	1321276.16
43	UBI UPHC & UCHC A/C	4712059	73143103.90
44	UBI Mukhyamantri Mahila Utkarsh Yojana		5859968.00
45	UBI 17Th Parliamentary Legislature Shri Poonamben Madam		1200264.00
			1951184537.67
	62 GROUPING : Advances to Employees - 4800		
1	Vehical Loan Advance	4800001	13686723.00
			13686723.00
	63 GROUPING : Loans to Others - 4802		
1	Maxim Environmental Pvt. Ltd.	4802001	25000000.00
			25000000.00
	64 GROUPING : Advance with Others - 4810		
1	Gujarat Alkalis And Chemicals Ltd	4810001	0.00
2	Jay Chamunda Truck Body Works	4810003	54000.00
3	Executive Engineer GWSSB/PHW DN NO.1	4810004	40200.00
4	Voltamp Transformers Limited	4810010	1169300.00
5	Doshi Brothers	4810013	2960.00
6	United India Insurance Ltd.	4810020	0.00
7	National Insurance Co Ltd	4810021	691657.00
8	Part Payment to Contractors	4810002	146460977.50
9	GTPL Borad Band Pvt. Ltd.	4810030	266169.00
10	Bata India Ltd.	4810031	0.00
11	PGVCL Satrasta	4810033	5139.00
12	PGVCL Nagarseem	4810036	1800.00
13	Collector and City Election Officer	4810041	0.00
14	Deputy District Development Officer (Vikas) ward no. 5 to 8	4810042	0.00
15	DSO Jamnagar Ward No. 9 to 12	4810043	2700000.00
16	SDM City Ward No. 13 to 16	4810044	0.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
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SR. NO	Major Head Description	Major Code	Amount Rs.
17	Suprintendent of Land Records Ward No. 1 to 4	4810045	0.00
18	Police Suprintendent	4810046	1731600.00
19	PGVCL Khambhalia Gate	4810049	59593.00
			153183395.50
	65 GROUPING : Deposit with others		
1	Deposit with PGVCL	4821002	300000.00
			300000.00
	66 GROUPING : Other Current Assets		
1	TDS Receivable	4822007	163018.00
2	TCS Receivable	4822006	120.00
3	Interest Receivable from Loans	4822008	5851506.85
			6014644.85

For : Jamnagar Municipal Corporation


 Chief Accountant


 Deputy Commissioner


 Commissioner



Place : Jamnagar

Date : 23/1/2023

JAMNAGAR MUNICIPAL CORPORATION
SUB GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Amount Rs.
	SUB GROUPING : 01 :- 3800	
1	Ajay builders	189634.00
2	Balkrishna con co	3254242.00
3	BHAGVANJI ASSOCIATE	16900.98
4	Bharat cons	122447.00
5	DINESHCHANDRA AGRAVAL	4648402.71
6	GORADIYA CONS	535519.00
7	KAVAD CONSTRUCTION	477171.37
8	M/s Dineshchandra R agraval infracon pvt ltd	725166.45
9	N p mungra	4281705.00
10	Nagmati bhavan pradhan mantri avas yojna co owner asso	210000.00
11	NANDA CONS	139335.00
12	Om swachatha corpo	5658054.00
13	SANDIP TULSIBHAI NAKUM	69228.66
14	SARDAR CONSTRUCTION	95984.85
15	SIDDHNATH ELE STORES	523984.00
16	SONAGRA ENTERPRISE	58684.49
17	Tirtha cons	468447.00
	Total	21474906.51

For : Jamnagar Municipal Corporation


Chief Accountant


Deputy Commissioner


Commissioner



Place : Jamnagar

Date : / /2023

JAMNAGAR MUNICIPAL CORPORATION
SUB GROUPING - FORMING PART OF SCHEDULES ANNEXED TO BALANCE SHEET
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	Accumulated Provisions against assets, Pre-paid Expenses, Miscellaneous Expenditure to be written off	49	
1	Revenue Deficit	4909	
	Excess of Expenditure over Income Carried Forward		1212937367.56
	Less : Current Year Excess Income over Expenditure		413689903.50
			799247464.06

For : Jamnagar Municipal Corporation


Chief Accountant


Deputy Commissioner


Commissioner



Place : Jamnagar

Date : 23/1/2023



JAMNAGAR MUNICIPAL CORPORATION

INCOME EXPENDITURE ACCOUNT FOR THE YEAR 2021-22

SR. NO	Major Head Description	Major Code	Schedule	Amount Rs.
	1. Income			
1	Tax Revenue	10	A	717852315.00
2	Shared/Assigned Revenue	11	B	526747925.88
3	Non Tax Income	12	C	1160533774.89
4	Revenue Grants , Contribution and Subsidies	13	D	506763915.88
5	Interest Earned	14	E	395369340.79
6	Other Income	15	F	56298414.63
				3363565687.07
	2. Expense			
1	Establishment Expenses	20	G	1518724884.30
2	Administrative Expenses	21	H	20953657.99
3	Operations & Maintenance	22	I	526043270.50
4	Interest & Finance Charges	23	J	21012500.00
5	Service & Programme expenses	24	K	11411029.60
6	Grant Expense	25	L	494278016.26
7	Provisions and Write off	26	M	122624526.00
8	Other Expense	27	N	27664910.61
9	Deposition of Cess & Penalty	29	O	133741715.88
				2876454511.14
	Gross Surplus / Deficit			487111175.93
	Less : Transfer to Reserve & Special Fund	29	P	73421272.43
	Net Surplus / Deficit			413689903.50

Refer notes to account attached herewith

For : Jamnagar Municipal Corporation


Chief Accountant


Deputy Commissioner


Commissioner



Place : Jamnagar

Date : 23/1/2023



JAMNAGAR MUNICIPAL CORPORATION
SCHEDULE FORMING PART OF INCOME & EXPENSE ACCOUNT
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Grouping	Amount Rs.
	SCHEDULE : A : Tax Revenue : 10			
1	Property Tax As per Carpet	1000	1	504093161.00
2	Property Tax as per Rent	1001	2	8557405.00
3	Conservancy & Sewage Tax	1002	3	73610243.00
4	Professional Tax	1010	4	85783490.00
5	Vehicle Tax	1011	5	44963382.00
6	Entertainment Tax	1012	6	0.00
7	Streetlight Tax	1013	7	21045.00
8	Show Tax	1014	8	823589.00
				717852315.00
	SCHEDULE : B : Shared/Assigned Revenue : 11			
1	Taxes and Duties collected by others	1100	9	161026685.88
2	Compensation in lieu of Taxes / duties	1101	10	365721240.00
				526747925.88
	SCHEDULE : C : Non Tax Income : 12			
1	Rent from Civic Amenities	1210	11	21740882.00
2	Rent from Office Buildings	1211	12	2050287.00
3	Rent from lease of lands	1213	13	1733446.39
4	Other rents	1214	14	56875178.00
5	Licensing Fee	1220	15	1507405.00
6	Fees for Grant for Permit	1221	16	5218447.00
7	Fees for Certificate	1222	17	978529.00
8	Regularization Fee	1223	18	1477700.00
9	Entry Fee	1224	19	14260995.00
10	Other Fee	1225	20	2785241.50
11	Empanlment & Registration Charge	1230	21	112500.00
12	Development Charge	1231	22	292006622.00
13	User Charge	1232	23	11783874.00
14	Charges for using Public & private space	1233	24	209915452.00
15	Other Charges	1234	25	721185.00
16	Water Charge - Metered	1240	26	175325857.00
17	Water Charge - Un Metered	1241	27	143280423.00
18	Solid Waste Collection Charge	1242	28	77249440.00
19	Sale of Products	1250	29	47450.00
20	Sale of Forms & Publications	1251	30	1839340.00
21	Sale of stores & scrap	1252	31	1009446.00
22	Sale of Others	1253	32	13855962.00
23	Hire Charges for Vehicles	1254	33	54113.00
				1160533774.89
	SCHEDULE : D : Revenue Grants , Contribution and Subsidies : 13			
1	Government Grant	1300	34	458615394.35
2	Donation	1301	35	0.00
3	Contribution towards schemes	1312	36	48148521.53
				506763915.88



JAMNAGAR MUNICIPAL CORPORATION
SCHEDULE FORMING PART OF INCOME & EXPENSE ACCOUNT
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Grouping	Amount Rs.
	SCHEDULE : E : Interest Earned : 14			
1	Interest from Bank Accounts	1410	37	19824127.79
2	Interest on Loans and advances to Employees	1411	38	28454.00
3	Interest on Loan to others	1412	39	1250000.00
4	Other Interest	1413	40	155518.00
5	Interest on Property Tax	1420	41	238756159.00
6	Interest on Professional Tax	1421	42	3282688.00
7	Interest on Conservancy & Sewage Tax	1422	43	24664860.00
8	Interest on Entertainment Tax	1423	44	0.00
9	Interest on Water Charges	1424	45	76512854.00
10	Interest on Solid Wast Collection Charges	1425	46	30894680.00
11	Interest on Other Receivable	1427	47	0.00
				395369340.79
	SCHEDULE : F : Other Income : 15			
1	Deposits Forfeited	1500	48	664183.00
2	Material Recovery	1504	49	0.00
3	Recovery from Employees	1505	50	29581024.00
4	Excess Provisions written back	1507	51	2444414.00
5	Miscellaneous Income	1509	52	23608793.63
				56298414.63
	SCHEDULE : G : Establishment Expenses : 20			
1	Salaries, Wages and Bonus	2000	53	907652559.30
2	Uniform	2001	54	19950.00
3	Pension	2002	55	340076241.00
4	Employee Welfare	2004	56	21950198.00
5	Other Terminal & Retirement Benefits	2005	57	249025936.00
				1518724884.30
	SCHEDULE : H : Administrative Expenses : 21			
1	Communication Expenses	2101	58	4260953.83
2	Books & Periodicals, Membership, Subscriptions	2102	59	21921.00
3	Printing and Stationery	2103	60	4755088.55
4	Traveling & Conveyance	2104	61	229649.00
5	Insurance	2105	62	1089113.00
6	Audit & Other Professional Fees	2106	63	345039.00
7	Legal Expenses	2107	64	422197.00
8	Other Administrative Expense	2108	65	9829696.61
				20953657.99
	SCHEDULE : I : Operations & Maintenance : 22			
1	Power	2200	66	181704147.35
2	Fuel	2201	67	12785232.78
3	Bulk Purchases	2210	68	182074527.00



JAMNAGAR MUNICIPAL CORPORATION
SCHEDULE FORMING PART OF INCOME & EXPENSE ACCOUNT
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Grouping	Amount Rs.
4	Consumption of Stores	2211	69	549440.76
5	Hire Charges	2212	70	25774183.20
6	Repairs & maintenance -Infrastructure Assets	2213	71	22594677.39
7	Repairs & maintenance - Service Infrastructure & Civic Amenities	2214	72	61955103.28
8	Repairs & maintenance - Buildings	2215	73	2870500.00
9	Repairs & Maintenance - Vehicles, Plants & Machineries	2216	74	8852739.60
10	Repairs & maintenance - Others	2217	75	26882719.14
				526043270.50
	SCHEDULE : I : Interest & Finance Charges : 23			
1	Secured Loan Interest	2303	76	0.00
2	Unsecured Loan Interest	2311	76	21012500.00
				21012500.00
	SCHEDULE : K : Service & Programme expenses : 24			
1	Election Expense	2401	77	9860717.60
1	Own Programme	2402	78	1550312.00
2	Share in programme of others	2403	79	0.00
				11411029.60
	SCHEDULE : L : Grant & Contribution Expense : 25			
1	Grants	2500	80	382047431.24
2	Contributions	2501	81	112230585.02
				494278016.26
	SCHEDULE : M : Provisions and Write off : 26			
1	Revenues written off	2603	82	122624526.00
				122624526.00
	SCHEDULE : N : Other Expense : 27			
1	Miscellaneous Expenses	2710	83	27109935.61
2	Refund of Other - Revenues	2722	84	554975.00
				27664910.61
	SCHEDULE : O : Deposition of Cess & Penalty-29			
1	Cess & Penalty	2911	85	133741715.88
				133741715.88



JAMNAGAR MUNICIPAL CORPORATION
SCHEDULE FORMING PART OF INCOME & EXPENSE ACCOUNT
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Grouping	Amount Rs.
	SCHEDULE : P : Transfer to Reserve & Special Funds-29			
1	Transfer to Statutory Reserve	2921	86	21000000.00
2	Transfer to Earmarked Fund	2921	86	37222828.00
3	Other Transfer	2921	86	15198444.43
				73421272.43

For : Jamnagar Municipal Corporation


Chief Accountant


Deputy Commissioner


Commissioner



Place : Jamnagar
Date : 23/3/2023

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	GROUPING :1 :Property Tax as per Carpet-1000		
1	Current - House Tax as per Carpet	1000101	467650249.00
2	Difference House Tax as per Carpet	1000102	36442912.00
			504093161.00
	GROUPING :2 :Property Tax as per Rent-1001		
1	Difference House Tax as per Rent base	1001101	8557405.00
			8557405.00
	GROUPING :3 :Conservancy & Sewage Tax-1002		
1	Current - Conservancy And Sewerage as per Carpet	1002101	70566772.00
2	Difference Conservancy And Sewerage as per Carpet	1002102	3042568.00
3	Difference Tax General Conservancy Rent base	1002103	903.00
			73610243.00
	GROUPING :4 :Professional Tax-1010		
1	Professional tax EC Holder Current	1010101	45736600.00
2	Professional tax RC Holder current	1010103	40046890.00
			85783490.00
	GROUPING :5 :Vehicle Tax-1011		
1	Vehicle Tax	1011101	44963382.00
			44963382.00
	GROUPING :6 :Entertainment Tax-1012		
1	Entertainment Tax	1012101	0.00
			0.00
	GROUPING :7 :Streetlight Tax-1013		
1	Navagamghed Difference Street Light Tax	1013101	21045.00
			21045.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	GROUPING :8 :Show Tax-1014		
1	Current - Show Tax	1014101	823589.00
			823589.00
	GROUPING :9 :Taxes and Duties collected by others-1100		
1	Current - Education Cess as Per Carpet	1100101	91737849.00
2	Surcharge as per Carpet - Difference	1100102	9893809.00
3	Education Cess As per Rent - Difference	1100103	4776636.00
4	Surcharge Penalty -Difference	1100105	2990863.00
5	Education Cess Penalty -Difference	1100106	573345.00
6	Labour Welfare Cess	1100107	51054183.88
			161026685.88
	GROUPING :10 :Compensation in lieu of Taxes / duties-1101		
1	Octroi Compensation Grant	1101101	365721240.00
			365721240.00
	GROUPING :11 :Rent from Civic Amenities-1210		
1	OFC Cable Rent	1210101	21634382.00
2	Amphi Theater And Yoga Hall Rent	1210103	106500.00
			21740882.00
	GROUPING :12 :Rent from Office Buildings-1211		
1	House Rent	1211101	1422400.00
2	Gandhinagar Quarter Installment	1211102	0.00
3	Bank Rent	1211103	124448.00
4	Town Hall Rent	1211104	455999.00
5	Shop Rent	1211105	13440.00
5	Avas community Hall Rent	1211106	34000.00
			2050287.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	GROUPING :13 :Rent from lease of lands-1213		
1	Ranjit Sagar Park Shop rent And party Plot Rent	1213101	27000.00
2	Amusement park Food zone Games Zone Lease Rent	1213102	1160128.00
3	Ranjit Sagar Food Court Lease Rent	1213103	0.00
4	Ranmal Lake Shop Rent	1213104	245833.68
5	Lease Rent	1213105	100834.71
6	Municipal Garden Stall Operating Lease Rent	1213106	199650.00
7	Operating lease rent from Overbridge Parking	1213107	0.00
			1733446.39
	GROUPING :14 :Other rents-1214		
1	Bho Bhadu	1214101	48065003.00
2	Open Plot Rent	1214102	0.00
3	Land Rent	1214103	12500.00
4	Advertisement Income	1214104	0.00
5	Advertisement / Hoarding Income	1214105	8676421.00
6	Parking Charges	1214106	42000.00
7	Mobile Tower Annual Rent	1214107	79254.00
8	Educational Institute Rent	1214108	0.00
			56875178.00
	GROUPING :15 :Licensing Fee-1220		
1	Factory License Fee	1220101	1461860.00
2	Shop Establishment Fees	1220102	45545.00
			1507405.00
	GROUPING :16 :Fees for Grant for Permit-1221		
1	Property Tax Name Transfer Fee	1221101	5074727.00
2	Name Transfer Fee	1221103	1320.00
3	Architect License Fees	1221104	117000.00
4	Shop Name Transfer Fees	1221105	0.00
5	Box Kaman Banner Fees	1221106	25400.00
6	Plastic Waste Registration Fees	1211108	0.00
			5218447.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	GROUPING :17 :Fees for Certificate-1222		
1	Birth And Death Registration Fees	1222101	733969.00
2	Marriage Registration Fees	1222102	44760.00
3	Food Adulteration Fees	1222103	199800.00
			978529.00
	GROUPING :18 :Regularization Fee-1223		
1	Impact Fees	1223101	17172.00
2	Balcony Fees	1223102	1450048.00
3	Khapeda Patiya Fees	1223103	10480.00
			1477700.00
	GROUPING :19 :Entry Fee-1224		
1	Amusement Entry Fees	1224103	2142060.00
2	Ranjit Sagar Park Entry Fees	1224104	1260385.00
3	Ranmal Lake Entry Fees	1224105	9849655.00
4	Ranmal Lake Amphi Thetre Entry Fees	1224106	224075.00
5	Ranmal Lake City Muesam Fees	1224108	367785.00
6	Khambhalia Gate Entry fees	1224109	2570.00
7	Lakhota kotha museum entry fee and phtography fee	1224110	414465.00
			14260995.00
	GROUPING :20 :Other Fee-1225		
1	Form Fees	1225101	595408.00
2	RTI Information Fee	1225102	11688.00
3	Notice Fee	1225103	93830.00
4	Warrant Fee	1225104	175841.00
5	Factory Horsh Power Fee	1225105	330.00
6	Examination Fee	1225115	1908144.50
			2785241.50
	GROUPING :21 :Empanlment & Registration Charge-1230		
1	Plumber License Renewal Charges	1230101	112500.00
			112500.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	GROUPING :22 :Development Charge-1231		
1	Scrutiny Charges	1231101	14810127.00
2	Keran Waste Charges	1231102	15875288.00
3	Development Charges	1231103	3273613.00
4	Internal Service Charges	1231104	137324574.00
5	Construction Regularization Charges	1231105	33786206.00
6	Renewal Charges	1231106	3292566.00
7	Sub Ploting Charges	1231107	1365081.00
8	Water Charges for Construction	1231108	54604121.00
9	Amalgamation Charges	1231109	746741.00
10	Communication Charges	1231110	828900.00
11	Betterment Charges	1231111	6729761.00
12	Development Charges	1231112	3124979.00
13	Internal Infrastructure Development Charges for Underground Drainage	1231114	12956713.00
14	Internal Infrastructure Development Charges for Water Works	1231115	3287952.00
			292006622.00
	GROUPING :23 :User Charge-1232		
1	Fair Income	1232102	0.00
2	Water tanker Charges	1232103	187250.00
3	Old Line Service Charges	1232104	5300.00
4	Disconnection of Water tape	1232105	323894.00
5	Service Charges	1232106	83074.00
6	Connection Regularization Charges	1232107	1285898.00
7	Operation And Maintenance Charges	1232108	6945257.00
8	House Connection Charges	1232109	2585637.00
9	Saptic Tank cleaning Charges	1232110	0.00
10	Fire Charges	1232111	96040.00
11	Administrative Charges - Town Hall	1232113	85742.00
12	Electric Charges - Town Hall	1232114	144056.00
13	Administrative Charges - Amusement Park	1232115	11572.00
14	Electric Charges - Amusement Park	1232116	9212.00
15	Administrative Charges - Community Hall	1232117	6720.00
16	Electric Charges - Community Hall	1232118	6000.00
17	Electric Charges - Ranjitsagar Party Plot	1232119	5017.00
18	Administrative Charges - Ranjitsagar Party Plot	1232120	3205.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
19	STP Treated Water Tanker Refilling Charges	1232121	0.00
			11783874.00
	GROUPING :24 :Charges for using Public & private space-1233		
1	Mobile Tower Instalation Charges	1233101	203430.00
2	Road Breaking Charges	1233102	209712022.00
			209915452.00
	GROUPING :25 :Other Charges-1234		
1	Dispensary Income	1234102	721185.00
2	Ranmal Lake Nuisance Admin Charges	1234105	0.00
			721185.00
	GROUPING :26 :Water Charge - Metered-1240		
1	Current	1240101	175325857.00
			175325857.00
	GROUPING :27 :Water Charge - Un Metered-1241		
1	Current - Non-Metered Water Charges as per Carpet	1241101	142669750.00
2	Difference Non-Metered Water Charges as per Carpet	1241102	621317.00
3	Difference Non-Metered Water Charges as per Rent		-10644.00
			143280423.00
	GROUPING :28 :Solid Waste Collection Charge-1242		
1	Current - Solid Waste Charges as per Carpet	1242101	73515000.00
2	Difference Solid Waste Collection Charge (Carpet)	1242102	3734440.00
			77249440.00
	GROUPING :29 :Sale of Products-1250		
1	Catle camp income	1250101	31450.00
2	Sale of Fertilizer	1250102	16000.00
			47450.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	GROUPING :30 :Sale of Forms & Publications-1251		
1	Tender Document Charges	1251101	1839340.00
			1839340.00
	GROUPING :31 :Sale of stores & scrap-1252		
1	Scrap Income	1252101	1009446.00
			1009446.00
	GROUPING :32 :Sale of Others-1253		
1	Sale of FSI	1253101	116882495.00
2	Premium Income from Sewage Treatment Plant	1253102	21666667.00
3	Sale of Waste Material	1253103	10800.00
			138559962.00
	GROUPING :33 :Hire Charges for Vehicles-1254		
1	Ambulance Rent	1254101	54113.00
			54113.00
	GROUPING :34 :Government Grant-1300		
1	Education Cess Grant	1300101	55556460.00
2	Usha Scheme Grant	1300103	0.00
3	School Health Grant	1300106	100000.00
4	Mahatma Gandhi Swachta Mission Grant	1300110	0.00
5	N.U.L.M Grant	1300121	200970.00
6	Salary Grant under PMAY	1300126	5554738.00
7	Mata yasoda yojana grant ghatak -1	1300127	16465.00
8	Mata yasoda yojana grant ghatak -2	1300128	13535.00
9	Mata yasoda Award Grant Ghatak -1	1300129	0.00
10	Mata yasoda Award Grant Ghatak -2	1300130	0.00
11	electricity Bill Grant Ghatak-1	1300135	0.00
12	electricity Bill Grant Ghatak-2	1300136	0.00
13	Garam Nasto Ghatak -1	1300139	4795143.00
14	Garam Nasto Ghatak -2	1300140	3586997.00
15	I.C.D.S.Salary Grant Ghatak-1	1300145	6284507.00
16	I.C.D.S.Salary Grant Ghatak-2	1300146	4827741.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
17	Aangadwadi Rent Grant Ghatak-1	1300149	504025.00
18	Aangadwadi Rent Grant Ghatak-2	1300150	407975.00
19	Other Grant Ghatak-1	1300151	2877932.00
20	Other Grant Ghatak-2	1300152	2384780.00
21	Census Grant	1300158	0.00
22	U.I.D. Grant	1300159	189950.00
23	Mahekam Expense Grant	1300166	4101000.00
24	Kite Festival Grant	1300167	0.00
25	Sujalam Suflam Yojana Grant	1300168	0.00
26	Abhyam Mahila Seminar Grant	1300169	0.00
27	Preparation of Urban Profile Grant	1300170	0.00
28	NUHM Grant	1300171	0.00
29	PMAY IEC Activity	1300172	0.00
30	BLC GRANT	1300173	0.00
31	Anganvadi Repairing Grant	1300174	0.00
32	Mukhya Mantri Apprenticeship Yojana Grant	1300175	304425.00
33	UPHC Vehicle Rent & Misc. Grant	1300176	632700.00
34	Covid-19 Corona Virus Grant -State	1300177	15000000.00
35	E-Aulakh Gujarat Civil Registration System Grant	1300178	109000.00
36	Surksha Kavacha for Labour - Gujarat Shramyogi Kalyan Board	1300180	0.00
37	Pradhan Mantri Matru Vandana Yojana Grant-1	1300181	0.00
38	Pradhan Mantri Matru Vandana Yojana Grant-2	1300182	0.00
39	Covid-19 Grant from GMFB	1300183	0.00
40	Atmanirbhar Grant	1300184	0.00
41	Mukhya Mantri Saheri Bus Seva Grant	1300185	4562500.00
42	Vayu Cyclone Grant- Collector Office	1300187	0.00
43	Covid-19 Grant - District Panchayat	1300188	64999000.00
44	PM SVANidhi Grant	1300189	700000.00
45	Aadhar Registration Grant Ghatak-1	1300190	356675.00
46	Aadhar Registration Grant Ghatak-2	1300191	287325.00
47	Reg Pickers Grant	1300192	1885630.00
48	Eat Right Challenge Grant	1300193	500000.00
49	Din Dayal Clinic Grant	1300194	2765000.00
50	Health Centre - Furniture Grant	1300195	150000.00
51	SJMMSVY Grant	1300197	190000000.00
52	Debit Balance Transfer to Income & Expenditure A/c		82743696.43
53	Grant due but not received		2217224.92
			458615394.35

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	GROUPING :35 :-1301		
1	Donation	1301001	0.00
2	Donation for Mayor Cup	1301002	0.00
			0.00
	GROUPING :36 :Contribution towards schemes-1312		
1	504 Vambay Avas Installment	1312101	145200.00
2	Administrative Charges Income	1312103	48003321.53
			48148521.53
	GROUPING :37 :Interest from Bank Accounts-1410		
1	Municipal Fund Account Interest	1410101	8674717.92
2	Revenue Grant Fund Account Interest	1410102	7157382.00
3	Special Fund Account Interest	1410104	3992027.87
			19824127.79
	GROUPING :38 :Interest on Loans and advances to Employees-1411		
1	Interest on Vehicle Loan	1411101	28454.00
			28454.00
	GROUPING :39 :Interest on Loans and advances to others-1412		
1	Interest on Loan to Maxim Environment	1412101	1250000.00
			1250000.00
	GROUPING :40 : Other Interest Income		
1	Interest Income from PGVCL Deposit	1413001	155518.00
			155518.00
	GROUPING :41 :Interest on Property Tax -1420		
1	Interest on Carpet Area Property Tax -Current	1420101	0.00
2	Interest on Carpet Area Property Tax - Outstanding	1420102	66337208.00
3	Interest on Carpet Area Property Tax -Difference	1420103	5640.00
4	Interest on Rent Base Property Tax -Arrears	1420104	11850668.00
5	Interest on Rent Base Property Tax -Difference	1420105	25141400.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
6	Interest Accrued & due but not realized		135421243.00
			238756159.00
	GROUPING :42 :Interest on Professional Tax-1421		
1	Interest on EC Holder Professional Tax	1421101	2629996.00
2	Interest on RC Holder Professional Tax	1421104	652992.00
3	Interest Accrued & due but not realized		-300.00
			3282688.00
	GROUPING :43 :Interest on Conservancy & Sewage Tax-1422		
1	Interest on Conservancy & Sewage Tax - Current	1422101	0.00
2	Interest on Conservancy & Sewage Tax - Outstanding	1422102	5153806.00
3	Interest on Conservancy & Sewage Tax - Difference	1422103	1185.00
4	Interest on General Conservancy Tax (old) Outstanding	1422104	1497819.00
5	Interest on General Conservancy Tax (old) Difference	1422105	3358980.00
6	Interest Accrued & due but not realized		14653070.00
			24664860.00
	GROUPING :44 :Interest on Entertainment Tax-1423		
1	Interest on Entertainment Tax Receivable	1423101	0.00
			0.00
	GROUPING :45 :Interest on Water Charges -1424		
1	Interest on Water Charges Unmetered - Current - Carpet	1424101	187.00
2	Interest on Water Charges Unmetered - Arrears - Carpet	1424102	29098392.00
3	Interest on Water Charges Unmetered - Rent Base	1424103	7316395.00
4	Interest Accrued & due but not realized		40097880.00
			76512854.00
	GROUPING :46 :Interest on Solid Waste Collection Charge -1425		
1	Interest on Solid Waste Collection Charge - Current	1425101	0.00
2	Interest on Solid Waste Collection Charge - Outstanding	1425102	9857825.00
3	Interest on Solid Waste Collection Charge - Difference	1425103	1309.00
4	Interest Accrued & due but not realized		21035546.00
			30894680.00
	GROUPING :47 :Interest on Other Receivable-1427		
1	Interest on Gandhinagar Quarters	1427001	0.00
			0.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	GROUPING :48 :Deposits Forfeited-1500		
1	Avas Yojana Deposit Forfeited	1500101	502500.00
2	Deposit Forfeit	1500102	161683.00
			664183.00
	GROUPING :49 :Material Recovery-1504		
1	Pipeline Recovery (Water Works)	1504001	0.00
			0.00
	GROUPING :50 :Recovery from Employees-1505		
1	House rent recovery	1505101	21818.00
2	Emplyoee Recovery	1505102	29559206.00
3	Penalty	1505104	0.00
			29581024.00
	GROUPING :51 :Excess Provisions written back-1507		
1	Income Against Expenditure	1507101	2444414.00
			2444414.00
	GROUPING :52 :Miscellaneous Income-1509		
1	Cheque Return Charges	1509102	176000.00
2	Contractor fine/ penalty	1509103	12511227.23
3	Copy Charges	1509104	205622.00
4	Labour Charges	1509105	151590.00
5	Miscellaneous Income	1509106	9046770.00
6	Other - Rent Base	1509108	28700.00
7	Service Book Charges	1509109	10115.00
8	UID Charges	1509110	1478769.40
9	Penalty on Gandhinagar Quaters	1509112	0.00
10	Recovery from contractor	1509113	0.00
			23608793.63

For : Jamnagar Municipal Corporation


Chief Accountant


Deputy Commissioner


Commissioner

Place : Jamnagar

Date : 23/1/2023



JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	GROUPING :53 :Salaries, Wages and Bonus-2000		
1	Basic Salary	2000001	822430816.90
2	Contract Base Salary	2000002	47020043.00
3	Salary Arrears	2000003	25427847.40
4	Bonus	2000004	5098175.00
5	Apprentice Salary	2000005	7675677.00
			907652559.30
	GROUPING :54 Benefit & Allowances-2001		
1	Uniform	2001019	19950.00
			19950.00
	GROUPING :55 :Pension-2002		
1	Pension/Special Pension	2002001	216439589.00
2	DA Pensioners	2002002	9529980.00
3	Fam.Pension/Special Pension	2002003	114106672.00
			340076241.00
	GROUPING :56 :Employee Welfare-2004		
1	Staff Training Expense	2004003	0.00
2	Leave Travel Concession	2004004	791875.00
3	Medical Aid / Exgratia	2004005	127041.00
4	CPS/ EPF Contribution	2004007	20831282.00
5	Accidental Compensation	2004008	0.00
6	Motivational Expenses	2004009	200000.00
			21950198.00
	GROUPING :57 :Other Terminal & Retirement Benefits-2005		
1	Gratuity	2005001	120416820.00
2	Leave Encashment	2005002	31917509.00
3	Commuted Pension	2005003	88991607.00
4	Hair's Compensation	2005005	7700000.00
			249025936.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	GROUPING :58 :Communication Expenses-2101		
1	Advertisement Expenses	2101001	3054113.90
2	Postage Expenses	2101002	93956.00
3	Telephone Expense (Office)	2101003	259696.93
4	Internet Charges	2101005	853187.00
			4260953.83
	GROUPING :59 :Books & Periodicals, Membership, Subscriptions-2102		
1	Books, Maps, Magazine expense	2102001	21921.00
2	All India Mayour Conference fee	2102002	0.00
			21921.00
	GROUPING :60 :Printing and Stationery-2103		
1	Printing Expense	2103001	1002376.66
2	Stationary Expense	2103002	2740875.36
3	Xerox Expense	2103003	1011836.53
			4755088.55
	GROUPING :61 :Traveling & Conveyance-2104		
1	Staff Travelling Expense	2104001	121081.00
2	Councilor Travelling Expense	2104002	108568.00
			229649.00
	GROUPING :62 :Insurance-2105		
1	Solid Waste Vehicle Insurance Expense	2105001	70112.00
2	Fire Vehicle Insurance Expense	2105002	716388.00
3	Other Vehicle Insurance Expenses	2105005	181850.00
4	Waterworks vehicle Insurance Expenses	2105007	120763.00
			1089113.00
	GROUPING :63 :Audit & Other Professional Fees-2106		
1	T.P. Scheme Mahekam Expense	2106001	79650.00
2	Consultancy Charges	2106002	265389.00
			345039.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	GROUPING :64 :Legal Expenses-2107		
1	Advocate Fee	2107001	422197.00
			422197.00
	GROUPING :65 :Other Administrative Expense-2108		
1	Conference / Meeting Expense	2108001	481092.78
2	Councilor Honerarium	2108002	7319884.00
3	Mayor Discretionary Grant Expense	2108003	0.00
4	Reception Expense	2108004	430704.00
5	Mayor Fund	2108005	200000.00
6	Commissioner Discretionary Grant Expense	2108006	147278.83
7	Food Sample Expense	2108009	87776.00
8	Examination Expense	2108011	1162961.00
9	Furniture	2108013	0.00
			9829696.61
	GROUPING :66 :Power -2200		
1	Street Light Power Bill	2200001	31705845.00
2	Water Pumping Station Power Bill	2200002	119792983.00
3	UGD Pumping Station Power Bill	2200003	20238698.00
4	Office Building Power Bill	2200004	5112577.16
5	Garden Power Bill	2200006	278871.57
6	Town Hall Power Bill	2200007	805000.62
7	Ranmal Lake And Amusement Park Power Bill	2200009	3770172.00
			181704147.35
	GROUPING :67 :Fuel-2201		
1	Petrol, Diesel And Oil Exp.	2201001	12785232.78
			12785232.78
	GROUPING :68 :Bulk Purchases-2210		
1	Water Charges	2210001	0.00
2	Water Purification Charges	2210002	11854451.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
3	Fooder expense	2210004	2564265.00
4	Water Charges GWIL		34523400.00
5	Interest on Water Charges GWIL		133132411.00
			182074527.00
	GROUPING :69 :Consumption of Stores-2211		
1	Store Purchase	2211001	433745.76
2	Purchase of Furniture	2211004	19396.00
3			96299.00
			549440.76
	GROUPING :70 :Hire Charges-2212		
1	Animal Transportation expense	2212001	9936200.00
2	Rent of Vehicle	2212002	15837983.20
			25774183.20
	GROUPING :71 :Repairs & maintenance -Infrastructure Assets-2213		
1	Civil Structure Maintenance	2213001	0.00
2	Road Maintenance	2213003	22499911.39
3	Pay And Use Toilet Block Maintenance	2213005	0.00
4	Foot Path Maintenance	2213006	0.00
5	Bridge Maintenance	2213007	0.00
6	Canal Maintenance	2213008	48510.00
7	Sports Equipment Maintenance	2213009	46256.00
			22594677.39
	GROUPING :72 :Repairs & maintenance - Service Infrastructure & Civic Amenities-2214		
1	Electrical Maintenance	2214001	2828939.40
2	New Borewall And Maintenance of Borewall	2214004	45235.20
3	Pipeline Shifting Expense	2214005	0.00
4	Underground Drainage Maintenance Expense	2214006	4800303.86
4	Pre/Post Monoon expense - SW	2214008	1360054.00
5	Zero Garbage Ward Development	2214009	29876063.00
6	Box Gutter Cleaning expense	2214010	0.00
7	Special cleaning Drive	2214011	5000.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
8	Contract base House Keeping Expense	2214012	1613839.00
9	Lighting Expense for Festival	2214015	442880.00
10	New Electric Connection	2214018	149418.00
11	Electric Pole Shifting Work	2214019	24748.00
12	LED Light Maintenance	2214020	3569184.40
13	Flood Control expense	2214023	4746337.00
14	Maintenance of Public Garden	2214024	248279.81
15	Amusement Park Maintenance	2214025	1953049.00
16	Ranjitsagar Park Maintenance	2214026	773266.03
17	Ranmal Lake Maintenance	2214027	7028829.58
18	Sports Complex Maintenance	2214028	1511289.00
19	Lakhota Kotha Maintenance	2214031	978388.00
			61955103.28
GROUPING :73 :Repairs & maintenance - Buildings-2215			
1	Dispensary Maintenance	2215001	0.00
2	Corporation Building Maintenance	2215002	2620848.00
3	Aquarium Maintenance	2215007	249652.00
			2870500.00
GROUPING :74 :Repairs & Maintenance - Vehicles, Plants & Machinerries-2216			
1	Vehicle Maintenance	2216001	3830930.60
2	Tyre, Tube Purchase	2216002	321691.00
3	Computer Machine Maintenance	2216003	284781.00
4	Mechanical Maintenance	2216004	725104.00
5	Ambulance Maintenance	2216006	0.00
6	City Bus Maintenance	2216009	3599970.00
7	EPBAX Maintenance	2216010	90263.00
			8852739.60
GROUPING :75 :Repairs & maintenance - Others-2217			
1	General Repair Maintenance	2217001	3254890.10
2	Outsourced Security Expense	2217003	4697830.50
3	Anti Larvel Expnese	2217004	1340400.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
4	Private Society cleaning expense	2217005	8317236.54
5	GIS Maintenance Expenditure	2217006	499730.00
6	Removal of illegal Construction Expense	2217007	180466.00
7	Outsourced Staff Expense	2217008	8592166.00
			26882719.14
	GROUPING :76 :Interest & Finance Charges		
	(A) Secured Loan		
1	State Bank of India Water Works Project	2303002	0.00
2	State Bank of India Under Ground Drainage	2303001	0.00
			0.00
	(A) Total Secured Loan Interest		0.00
	(B) UnSecured Loan		
	Central Government		
1	NSDP LOAN	2311001	952000.00
			952000.00
	State Government		
1	Scarecity Loan	2312001	2991500.00
2	Fulzar Dam Loan	2312002	1465000.00
3	Aaji Dam -3 Loan	2312003	1857000.00
4	Fire Fighter Equipments	2312004	1251000.00
5	Flood Helpage Loan	2312005	18000.00
6	Slum Upgradation	2312006	412000.00
7	Gulabnagar - E.S.R.	2312007	279000.00
8	Nagar Vikas Shree Nindhi Loan for Sport Complex GMFB	2312008	400000.00
			8673500.00
	Government Bodies & Association		
1	Und Dam Loan from Defence	2313001	3551000.00
2	Road Development Loan from JADA	2313002	0.00
3	ADMN. BUILDING And VIVEKANAND BRIDGE Loan from GSDMA	2313003	4241000.00
			7792000.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
1	International Bodies Und Dam Loan from World Bank	2314001	2582000.00
			2582000.00
1	Other Financial Institution UGD Loan from LIC	2315001	405000.00
			405000.00
1	Open Market Borrowings Open Market Debenture	2316001	608000.00
			608000.00
	(B) Total Unsecured Loan Interest		21012500.00
1	GROUPING :77 :Election Expense-2402 Election Expense	2401001	9860717.60
			9860717.60
1	GROUPING :78 :Own Programme-2402 Sports And Cultural Activities	2402001	1524910.00
2	Fair Expense	2402003	6800.00
3	Azadi Ka Amrut Mahotsav Expense	2402006	18602.00
			1550312.00
1	GROUPING :79 :Share in programme of others-2403 PMAY/MGY Maintenance Expenses	2403002	0.00
			0.00
1	GROUPING :80 :Grants-2500 School Health Grant	2500005	0.00
2	Mahatma Gandhi Swachta Mission Grant	2500009	3209036.02
3	UCD Grant	2500011	43211.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
4	Umeed Grant Expense	2500015	400.00
4	Mission Mangalam Grant	2500019	17800.00
5	N.U.L.M. Loan Subsidy Swa Juth Swa Sahay	2500021	0.00
6	N.U.L.M. Loan Subsidy to Street Vendor	2500022	0.00
7	N.U.L.M. Kausalaya Vardhan Talim	2500023	0.00
8	N.U.L.M. Revolving Fund	2500024	0.00
9	N.U.L.M. Urban Local Federation Centre	2500025	0.00
10	N.U.L.M. Street Vendor	2500026	65741.00
11	N.U.L.M. Night Shelter O&M Expnese	2500027	707459.00
12	Individual Toilet Grant	2500028	28950.00
13	Mata yasoda yojana grant ghatak -1	2500031	0.00
14	Mata yasoda yojana grant ghatak -2	2500032	0.00
15	Kishori Sakati Yojana Grant Ghatak-1	2500037	0.00
16	Kishori Sakati Yojana Grant Ghatak-2	2500038	0.00
17	Special Poshan Programm ghatak-1	2500041	5256945.00
18	Special Poshan Programm ghatak-2	2500042	4023438.00
19	Sukhadi Ghatak-1	2500045	0.00
20	Sukhadi Ghatak-2	2500046	0.00
21	Fruit Ghatak-1	2500047	0.00
22	Fruit Ghatak-2	2500048	0.00
23	I.C.D.S.Salary Grant Ghatak-1	2500049	9595060.00
24	I.C.D.S.Salary Grant Ghatak-2	2500050	2156622.00
25	Planning Grant Ghatak-1	2500051	599742.00
26	Planning Grant Ghatak-2	2500052	477774.00
27	Aangadwadi Rent Grant Ghatak-1	2500053	226500.00
28	Aangadwadi Rent Grant Ghatak-2	2500054	252000.00
29	Other Grant Ghatak-1	2500055	1590813.17
30	Other Grant Ghatak-2	2500056	1292905.53
31	School Kit Grant Ghatak-1	2500057	0.00
32	CENSUS-2021 Grant	2500063	0.00
33	U.I.D. Grant	2500064	1793260.00
34	IEC GRANT EXPENSE GHATAK-I	2500066	59039.00
35	IEC GRANT EXPENSE GHATAK-II	2500067	74209.00
36	Daughter Yojana Grant Expense	2500068	20000.00
37	Mayor Cup Cricket Tournament 2018-19 Expense	2500069	0.00
38	Consultancy Fee - BLC	2500070	297892.00
39	Sujalam Suflam Grant Expense	2500071	0.00
40	Kite Festival Grant Expense	2500072	0.00
41	Preparation of Urban Profile Grant Expense	2500073	0.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
42	PMAY IEC Activity Grant Expense	2500074	55000.00
43	Pradhan Mantri Matru Vandana Yojana Grant Expense	2500075	0.00
44	Rastriya Poshan Abhiyan Grant Expense	2500076	919660.00
45	Aadhar Card Operator Salary Grant Expense -1	2500079	272108.20
46	Aadhar Card Operator Salary Grant Expense -2	2500080	272882.20
47	E-Aulakh Gujarat Civil Registration System Grant Expense	2500081	0.00
48	N.U.LM City Livelihood Centre Expense	2500082	0.00
49	Covid - 19 GMFB Grant Expense	2500083	39755666.55
50	Bus Operating Grant Expense under Mukhya Mantri Grant	2500084	16176978.00
51	UPHC Grant Expense	2500085	14544369.00
52	PM SvNidhi Yojana Grant Expense	2500086	132756.00
53	Reg Pickers Grant Expense	2500087	189005.21
54	Covid-19 Jilla Panchyat Grant Expense	2500088	64768644.07
55	Mukhya Mantri Mahila Utkarsh Grant Expense	2500089	383580.00
56	NULM Grant Retrurn to Government	2500090	22710033.00
57	Din Dayal Clinic Grant Expense	2500091	628659.00
58	Door to Door Garbage Collection SJMMSVY Grant Expense	2500092	189449293.29
			382047431.24
GROUPING :81 :Contributions-2501			
1	Contributions to Nagar Prathmik Sikshan Samiti	2501001	108250273.00
2	Contributions to V.M.Mehta Arts And Commerce College	2501002	1500000.00
3	Contributions to Various NGO	2501004	436000.00
4	Sanitation Equipment - ESSAR Donation	2501005	0.00
5	Municipal Contribution to ICDS-2 Expense	2501006	2044312.02
			112230585.02
GROUPING :82 :Revenues written off-2603			
1	Interest incentive on Property Tax as per Carpet	2603003	78043375.00
2	Interest incentive on Conservancy And Sewage Tax	2603004	8011397.00
3	Interest incentive on Solid Waste Collection Charge	2603005	6089115.00
4	Interest incentive on Professional Tax	2603006	2623813.00
5	Interest incentive on Water Charge (Carpet)	2603008	26595495.00
7	Waiver in Factory License Fee	2603009	1008026.00
8	Interest incentive on Water Meter Connection charges	2603010	253305.00
			122624526.00

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	GROUPING :83 :Miscellaneous Expenses-2710		
1	Rebate on Name Transfer Fee	2710006	598540.00
2	Online Rebate on Property Tax	2710007	1934314.00
3	Online Rebate on Conservancy And Sewage Tax	2710008	227900.00
4	Online Rebate on Solid Waste Collection Charge	2710009	275095.00
5	Online Rebate on Water Charge	2710010	530896.00
6	Contingency Expenses	2710011	1134083.61
7	Miscellaneous Expenditure	2710012	436217.00
8	Rebate on Property Tax	2710001	13416701.00
9	Rebate on Water Charge	2710005	3481244.00
10	Rebate on Conservancy And Sewage Tax	2710002	1478418.00
11	Rebate on Solid Waste Collection Charge	2710003	1447581.00
12	Rebate on Vehicle Tax	2710013	1663794.00
13	Rebate on Vehicle Tax - CNG Vehicle	2710014	485152.00
			27109935.61
	GROUPING :84 :Refund of Other - Revenues-2722		
1	Refund of Fess	2722001	539225.00
2	Refund of Public Donation	2722002	798.00
3	Refund of Professional Tax	2722006	14952.00
			554975.00
	GROUPING :85 :Deposition of Cess & Penalty-2911		
1	Deposition of Education Cess And Surcharge	2911004	82687532.00
2	Deposition of Labor Cess	2911005	51054183.88
			133741715.88

JAMNAGAR MUNICIPAL CORPORATION
GROUPING - FORMING PART OF SCHEDULES ANNEXED TO INCOME & EXPENDITURE
FOR THE FIN. YEAR 2021-22

SR. NO	Major Head Description	Major Code	Amount Rs.
	GROUPING :86 :Transfer to Reserve & Special Funds-2921		
3	Transfer to Statutory Reserve u/s 63/2	2921001	21000000.00
4	Transfer of Education cess Grant for Capital Work	2921002	37222828.00
5	Transfer of Impact Fee	2921003	17172.00
6	Trnsfer of Own Fund Contribution to Capital Work A/c.	2921004	10000000.00
7	Transfer to unutilized Grant Fund Account	2921005	5181272.43
			73421272.43

For : Jamnagar Municipal Corporation


Chief Accountant


Deputy Commissioner


Commissioner



Place : Jamnagar
Date : 23/1/2023

JAMNAGAR MUNICIPAL CORPORATION

FINANCIAL YEAR 2021-22

NOTES TO ACCOUNTS

The Notes to Accounts comprise of Statement of Significant Accounting Principles, Statement on Contingent Liabilities, Subsidy Report and Other Disclosures.

The Statement of Significant Accounting Principles states important accounting principles followed by the Jamnagar Municipal Corporation in respect of accounting for its transactions and in the preparation and presentation of the Financial Statements.

Where any of the accounting principles adopted by the Jamnagar Municipal Corporation while preparing its Financial Statements is not in conformity with the principles prescribed in the National Municipal Accounting Manual and the effect of deviation from the accounting principles is material, the particulars of the deviation is disclosed together with the reasons therefore and the financial effect thereof, except where such effect is not ascertainable. The disclosure of such deviation reasons thereof and financial effect thereof is made in the section "Other Disclosures". In case the financial effect thereof is not ascertainable, either wholly or in part, the fact that it is not so ascertainable is indicated.

Likewise, any change in the accounting principles which has no material effect on the Financial Statements for the current period but which is reasonably expected to have a material effect in later periods, the fact of such change is appropriately disclosed in the period in which the change is adopted.

The Notes to Accounts forming part of financial statements are as follows:

1. Basis of accounting

The financial statements are prepared on a going concern and under historical cost basis under accrual basis of accounting. The method of accounting is the double entry system.

2. Recognition of revenue

i. Revenue

- a) Property and Other Taxes are recognised in the period in which they become due and demands are ascertainable.
- b) Revenues in respect of Profession Tax on Organizations / entities are accrued in the year to which it pertains and when demands are raised.
- c) Water Charges and Solid Waste Collection Charges are accrued based on Demand.

- d) Revenue in respect of Trade License Fees is accrued in the year to which it pertains and when Demands are raised.
- e) Assigned revenues like, Surcharge on transfer of Immovable properties are accounted during the year they are accrued
- f) Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations, is recognized on actual receipt

ii. Provision against receivables

- a) Prudential norms are applied based on type of income and age of receivable. But based on the principle on provisioning, incomes that have been accrued and are doubtful of recovery **are not provided for.**
- b) Approximate Rs. 37 Cr. tax bills has been quashed and set aside by the Hon'ble Gujarat High Court against which Jamnagar Municipal Corporation has preferred an appeal before the Hon'ble Supreme Court.

3. Recognition of expenditure

- a) Expenses on Salaries, bonus and other allowances are recognized as and when they are due for payment
- b) All revenue expenditures are treated as expenditures in the period in which they are incurred.
- c) In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.
- d) Provision for expenses are made at the year-end for all bills received up to a cutoff date.

4. Fixed Assets

i. Recognition

- a) All Fixed Assets are carried at cost. The cost of fixed assets include cost incurred/money spent in acquiring or installing or constructing the fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that date.
- b) All assets costing less than Rs.5,000/- expensed / charged to Income & Expenditure Account in the year of purchase.
- c) Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Re. 1/-.

ii) **Depreciation is not provided on the fixed assets.**

iii) Revaluation of Fixed Assets:

- a) Revaluation of fixed assets is undertaken at an interval of 10 Years.
- b) Increase in net book value arising on revaluation is credited to 'Revaluation Reserve Account'. Decrease in net book value is charged to Income and Expenditure account.
- c) As per Common GDCR 2017 Dt 3/10/19 Part-2 Clause No. 6.17.4 contribution of land in any development in non TP Area, Jamnagar Municipal Corporation is entitled for 40% of land area as a Contributory land for the Development. Such lands are acquired free of cost which is recorded originally at nominal value of Rs.1/- only. During the year all these lands are revalued & recorded at the market value. The difference between revalued & recorded amount is credited to revaluation reserve a/c.

5. Borrowing cost

Borrowing cost is recognised as revenue expenditure on accrual basis except in the case of fixed assets.

6. Inventories

Inventories are valued as follows:

- a. Raw materials are valued at Cost based on first in first out method
- b. Finished goods are valued at lower of the cost or market value.

7. Grants

- a. General Grants, which are of revenue nature, are recognised as income on actual receipt
- b. Grants, which are re-imbursement of specific revenue expenditure is recognised as income in the accounting period in which the corresponding revenue expenditure is charged to the Income and Expenditure Account. c. Grant received towards capital expenditure is treated as a liability till such time the fixed asset is constructed or acquired. On construction/acquisition of fixed asset, the grant corresponding to the value of the asset so constructed/acquired is treated as a capital receipt and transferred to capital contribution.

8. Employee benefits

Contribution towards Pension and other retirement benefit funds are recognised as and when it is due.

9. Investments

- a. All investments are initially recognised at Cost. The cost of investment shall include cost incurred in acquiring the investment and other incidental expenses incurred for its acquisition.

- b. Long-term investments are carried at their cost. However in the event of any permanent diminution in their value as on the date of balance sheet, these are provided for.
- c. Short-term investments are carried at their cost or market value (if quoted) whichever is lower.

10. Government Loans

There are various types of Very Old Government Loans outstanding on which interest accrued year wise since inception. These all loans are subject to reconciliation.

11. Current Liabilities & Assets

Deposit & Advance includes unclaimed deposits outstanding since long.

12. OTHER DISCLOSURE :

All the capital work in progress against the grant received are transferred to the Expenditure against the grant received at the end of the year.

Service Charge in lieu of Property Tax from Government Properties receivables to the tune of Rs. 28 Cr. not shown due to non finalization of MOU.

13. Statement on contingent liabilities

The Contingent Liabilities represent an obligation, relating to a past transaction or other event or condition, that may arise in consequence of a future event now deemed possible but not probable. They represent a claim against the Jamnagar Municipal Corporation which is contingent on the happening of a future uncertain event, the financial implications of which may or may not be ascertainable at the end of an accounting period.

The following shall be disclosed in the 'Statement on Contingent Liabilities':

a. Claim against the ULB not acknowledged as debts:

Jamnagar Irrigation Department & Rajkot Irrigation Department raised Raw Water Charges bill including interest, penal interest & damages amounting to Rs.59.70 cr. not acknowledged as Debt. Correspondence for Reconciliation of water drawal & waiver of penal interest & damages is pending at Government Level.

Cumulative Total liability Rs. 387.55 Cr. not acknowledged as Debt.

- b. Other money for which the Jamnagar Municipal Corporation is contingently liable.

Employee Provident Fund & Service Tax Audit conducted by the respective authority & there are chances of payment of Tax & Interest payment liability to the tune of Rs. 20 lakhs.

- c. Amount of claim in respect of suits filed against the Jamnagar Municipal Corporation for which Jamnagar Municipal Corporation may be liable, in case the loses suits;

There is a additional compensation case against Jamnagar Municipal Corporation of Land Acquired for Underground Drainage Department. The lower court ruled against the corporation & corporation preferred an appeal before the Hon'ble High Court. There is a chances of payment of Rs. 2.20 cr. for additional land compensation.


Chief Accountant


Deputy Commissioner
Jamnagar Municipal Corporation


Commissioner

