

1575NOTES 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, 2019 and additions during the year 2018-19. The information for the additions during the year is taken from bills and annual accounts (Varshik Hisab)
- ii) During the 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.15753251/-. 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.
- xiii) To the extent of the above, the Fixed Assets as shown in the financial statements does not represent the complete assets of the AMC.

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

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 2018-19 to arrive at the closing WIP as on 31st March 2019 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, 2019 are taken as per the actual bank balances Opening balances as on April 1, 2018 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. 1078341787/- 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, 2019 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 31.03.2019.

v) Loan to Employees Accounts reflects a credit balance of Rs. 26466550/-. 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. 5820313/- 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.276927559603/- to AMTS which runs the public transport service in the city of Ahmedabad. These advances are used by AMTS to subsidies public transport service. AMTS is not generating revenue surplus from its operations so as to meet the operative expenses.

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. 9798423744.32 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 31.03.2019 is Rs.2928194180/-

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
- (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, 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 subsidy in nature, is considered as capital receipt and has been reflected accordingly in the financial statement.

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

Capital Project Fund:-

- (a) HUDCO GAP Fund Housing Rs.611943594/-
- (b) GSFS Loan Rs.916666683/-

6(iii) Interest Overdue on Government loans are:

General Fund Rs.2211040204/-
Nagarpalika Rs. 79789449/-(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.6229792662/- 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, 2019. The same are however subject to reconciliation with the actual balance in the GPF Module maintained separately independent of the accounting software.

The balance of CPF & GPF is under reconciliation and the effect of the difference in the figure will be given in the balance sheet ended on 31/03/2019. The interest on CPF/GPF loan has already been taken in profit and loss account.

The Ahmedabad Municipal Corporation has balance of Rs. 6734790909/- with District Treasury office, Ahmedabad against the liability of CPF/GPF. The interest on the balance has also been taken in the profit and loss account.

iii) Due of contractors / suppliers as on 31.03.19 are subject to confirmation from respective external parties.

8) Provisions:-

Total Provision for Property Tax for Rs. 19135426959/- March 31, 2019 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 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 Opening 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 suspense a/c 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 years prior to 2005. 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 separate account and make sure no difference arise a fresh.
- o 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.

- Valuation of Land:

The Land owned by AMC is presently valued at old Jantri Rates. The Jantri was revised in 2011. It is suggested that AMC to value its land at the revised Jantri value so as to correctly reflect the value of its asset and its true net worth.

- 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
COMPREHENSIVE ANNUAL FINANCIAL STATEMENT
PROVISIONAL COMBINED BALANCE - SHEET OF ALL FUND TYPES
AS AT 31ST MARCH 2019

(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 | 124,937,277,617 | 72,309,267,085 | (643,219,931) | 10,246,020,426 | 206,849,345,197 |
| Accounts Payable | | | | | |
| Members Contribution | - | 7,875,252,730 | - | - | 7,875,252,730 |
| Government Subsidy for Interest | - | | | | - |
| Advance For Sales of Land to Metro Rail Project | 1,441,385,188 | - | - | - | 1,441,385,188 |
| Smart City | 264,000,000 | - | - | - | 264,000,000 |
| Capital Reserve Against M.Bond | - | 260,000,000 | | | 260,000,000 |
| Effluent Collection | 338,206,347 | - | - | - | 338,206,347 |
| Tax Payable | 6,229,792,662 | - | - | 116,456 | 6,229,909,118 |
| Deposit Other / Security | - | - | - | - | - |
| Accrued Liabilities | | | | | |
| Employees Benefit Payable | - | - | - | - | - |
| Expenses Payable | 238,681,504 | - | - | - | 238,681,504 |
| Salary & Wages Payable & Other Statutory Liabilities | 4,759,373,364 | - | - | - | 4,759,373,364 |
| Other | | | 91,880,491 | | 91,880,491 |
| Loan Liability | | | | | |
| Secured Loan | 1,528,610,277 | 2,000,000,000 | - | - | 3,528,610,277 |
| Unsecured Loan | 2,231,472,000 | - | - | - | 2,231,472,000 |
| Interest payable on Unsecured Loan | 2,211,040,204 | - | - | - | 2,211,040,204 |
| Due To General Fund | | 3,978,104,435 | 649,980,621 | 2,159,166,239 | - |
| TOTAL LIABILITIES | 147,442,039,162 | 86,422,624,250 | 98,641,181 | 12,405,303,122 | 239,581,356,420 |
| ASSETS | | | | | |
| Current Assets | | | | | |
| Cash & Bank Balances & Cheques On Hand | 488,657,950 | - | - | 257,350,333 | 746,008,283 |
| Investments , including accrued interest | 14,966,332,925 | - | - | - | 14,966,332,925 |
| Inventories | 316,507,375 | - | - | - | 316,507,375 |
| Account Receivable (Net Of Provision) | 8,966,482,571 | - | - | - | 8,966,482,571 |
| Government Subsidy Receivable | - | 260,000,000 | - | - | 260,000,000 |
| Deposits With Other | 22,838,984 | - | - | - | 22,838,984 |
| Advance | 4,857,886,062 | - | - | - | 4,857,886,062 |
| Loan To AMTS & Others | 61,362,372,553 | - | - | - | 61,362,372,553 |
| Grant Receivable | 2,034,449,374 | 829,953,986 | - | 70,000,000 | 2,934,403,360 |
| Due From Other Funds | (30,465,251,451) | 34,137,651,827 | 52,688,559 | 3,062,162,360 | - |
| Fixed Assets | | | | | |
| Property , Plant & Equipments | 84,891,762,820 | 51,195,018,436 | 45,952,622 | 9,015,790,428 | 145,148,524,306 |
| Capital Work in Progress | | | | | |
| TOTAL ASSETS | 147,442,039,163 | 86,422,624,250 | 98,641,181 | 12,405,303,122 | 239,581,356,420 |

AHMEDABAD MUNICIPAL CORPORATION
FUND NAME : GENERAL FUNDS
PROVISIONAL BALANCE - SHEET
AS AT 31st MARCH 2019

(Rupees)

| Particulars | Schedule No | General Fund |
|--|-------------|------------------------|
| LABILITIES AND FUND BALANCE | | |
| Accounts Payable | | |
| Advance For Land & Lights For Metro Rail Project | | 1,441,385,188 |
| Smart City | | 3,262,200,000 |
| Effluent Collection | | 264,000,000 |
| Tax Payable | B-1 | 338,206,347 |
| Deposits and Other Security | B-2 | 6,229,792,662 |
| Accrued Liabilities | | |
| Employees Benefit Payable | B-3 | - |
| Expenses Payable | B-4 | 238,681,504 |
| Salary & Wages Payable & Other Statutory Liabilities | B-5 | 4,759,373,364 |
| Loan Liability | | |
| Secured Loans | B-6 I | 1,528,610,277 |
| Unsecured Loans | B-6 II | 2,231,472,000 |
| Loan Of Nagarpalica | B-6 III | - |
| Interest Payable On Unsecured Loan | | 2,211,040,204 |
| TOTAL LIABILITIES | | 22,504,761,546 |
| ASSETS | | |
| Current Assets | | |
| Bank Balances | B-7 | 484,813,092 |
| Cash Balance | B-8 | 3,844,858 |
| Inventories | B-9 | 316,507,375 |
| Accounts Receivable | B-10 | 8,966,482,571 |
| Investments | B-11 | 14,607,427,577 |
| Deposit With Other | B-12 | 22,838,984 |
| Interest Accrued But Not Due | | 358,905,348 |
| Grant Receivable | | 2,034,449,374 |
| Advances | B-13 | 4,857,886,062 |
| Loan To AMTS & Others | B-14 | 61,362,372,553 |
| Inter Fund Balance | B-15 | (30,465,251,451) |
| Fixed Assets | | |
| Property , Plant & Equipments | B-16 | 84,891,762,820 |
| Assets capitalised in General Fund | | |
| TOTAL ASSETS | | 147,442,039,162 |
| FUND BALANCES (ASSETS - LIABILITIES) | | 124,937,277,617 |

Schedule No : B- 16

Schedule Name : Fixed Assets

| Sr.No. | Group Of Assets | Sub Classification Of Assets | Department Name | Rate | Gross Block As On 1-04-18 | Addition for 2018-19 | Deduction/Adjustment During The Year 2018-2019 | Total Gross Block | Accumulated Depreciation up to 31.03.18 | Depreciation on Opening | Depreciation on Addition | Adjustments | Accumulated Depreciation up to 31-03-19 | Net Block as on 31-03-2019 | |
|--------|----------------------|--------------------------------|-------------------|-------|---------------------------|----------------------|--|-------------------|---|-------------------------|--------------------------|-------------|---|----------------------------|-----------|
| 1 | Infrastruture Assets | Bridges | Estate Department | 2.22% | 2066013930 | 0 | 0 | 2066013930 | 638513681 | 44622285 | | 89783619 | 593352347 | 1472661583 | |
| 2 | Infrastruture Assets | Land | Estate Department | 0.00% | 7882834350 | 15753251 | 0 | 7898587601 | 0 | 0 | 0 | 0 | 0 | 7898587601 | |
| 3 | Infrastruture Assets | Building | Estate Department | 1.65% | 3942209498 | 0 | 0 | 3942209498 | 1416231353 | 71812410 | | -150206621 | 1638250384 | 2303959113 | |
| 4 | Infrastruture Assets | Drains | Drain Main Line | 1.65% | 4616221606 | 0 | 0 | 4616221606 | 2343229928 | 167032722 | | -44122767 | 2554385417 | 2061836189 | |
| 5 | Plant & Machinery | Drainage Pumping Station | | 7.00% | 512360847 | 11558998 | 0 | 523919845 | 526035831 | 5075430 | 486146 | | 44122765 | 487474642 | 36445203 |
| 6 | Pipeline | Pipeline | Drainage | 1.65% | 684161927 | 0 | 0 | 684161927 | 274037008 | 11386825 | | -387171 | 285811004 | 398350923 | |
| 7 | Plant & Machinery | Sewage Treatment Plant | Drainage | 1.65% | 1257058059 | 9754473 | 0 | 1266812532 | 671931950 | 47702581 | 412578 | | -42320218 | 762367327 | 504445205 |
| 8 | Infrastruture Assets | Paving | SNP | 5% | 4624186 | 0 | 0 | 4624186 | 3856899 | 216896 | | 298668 | 3775127 | 849059 | |
| 9 | Plant & Machinery | Bore well | Water Works | 7% | 134347111 | 0 | 0 | 134347111 | 133166072 | 587073 | | 0 | 133753145 | 593966 | |
| 10 | Plant & Machinery | Tube well | Water Works | 7% | 577242222 | 0 | 0 | 577242222 | 576902077 | 2388890 | | 2368656 | 576922311 | 319911 | |
| 11 | Pipeline | Pipeline | Water Mainline | 1.65% | 2602807739 | 0 | 0 | 2602807739 | 700763364 | 43333496 | | 50035834 | 694061026 | 1908746713 | |
| 12 | Pipeline | Pipeline | Water Works | 1.65% | 1888090847 | 0 | 0 | 1888090847 | 737431180 | 32146019 | | 104945037 | 664632162 | 1223458685 | |
| 13 | Plant & Machinery | Water Pumping Station | Water Works | 7% | 1266774945 | 0 | 0 | 1266774945 | 1068151886 | 48153710 | | 135004 | 1116170592 | 150604353 | |
| 14 | Civil Work | Kotarpur, Raska & Dudheshwar | | 1.65% | 1301111140 | 0 | 0 | 1301111140 | 357837160 | 21374352 | | -189333 | 379400845 | 921710295 | |
| 15 | Plant & Machinery | Kotarpur, Raska & Dudheshwar | | 7% | 298393469 | 0 | 0 | 298393469 | 287184608 | 2790965 | | 0 | 289975573 | 8417896 | |
| 16 | Infrastruture Assets | Road | PWD | 5% | 6659187288 | 0 | 389794 | 6658797494 | 3852024547 | 165012000 | | -91333600 | 4108370147 | 2550427347 | |
| 17 | Vehicle | Vehicle | Central Workshop | 10% | 1126726125 | 34870594 | -2789999 | 1164386718 | 602205307 | 91557539 | 1755772 | 8155819 | 687362799 | 477023919 | |
| 18 | Road Roller | Road Roller | Central Workshop | 10% | 303982112 | 3127000 | 0 | 307109112 | 260461181 | 8064929 | 156778 | 0 | 268682888 | 38426224 | |
| 19 | Office Equipment | Telephone & other office equip | Communication | 7% | 44247644 | 3848266 | -34360 | 48130270 | 37117215 | 1484552 | 133294 | 30764 | 38704297 | 9425973 | |
| 20 | Computer | Computer, Printer, & other com | Communication | 20% | 25385175 | 96730290 | 0 | 122115465 | 24672460 | 183433 | 5349995 | -1 | 30205889 | 91909576 | |
| 21 | Furniture & Fixture | Furniture & Fixture | Communication | 10% | 15978612 | 3476042 | 0 | 19454654 | 1795625 | 1517368 | 128439 | 0 | 3441432 | 16013223 | |
| 22 | Computer | Computer, Printer, & other com | Computer | 20% | 261379155 | | -39500 | 261418655 | 174690044 | 30118375 | | -1437552 | 206245971 | 55172684 | |
| 23 | Furniture & Fixture | Furniture & Fixture | Computer | 10% | 18032762 | | 0 | 18032762 | 6502027 | 938635 | | 261487 | 7179175 | 10853587 | |
| 24 | Vehicle | Fire Dept. Vehicle | Fire Department | 10% | 214237950 | | 0 | 214237950 | 141317469 | 10537165 | | 16 | 151854618 | 62383332 | |
| 25 | Plant & Machinery | Equipment | Fire Department | 7% | 554562925 | 4951991 | 0 | 559514916 | 149991575 | 36970862 | 142394 | -1 | 187104832 | 372410084 | |
| 26 | Plant & Machinery | Plant & Machinery | Hospital | 7% | 280273199 | | 19203620 | 261069579 | 136926092 | 11985509 | | -138445 | 149050046 | 112019533 | |
| 27 | Office Equipment | Air Conditioner etc. | Hospital | 7% | 22255434 | 8082961 | -906600 | 31244995 | 7413034 | 1199532 | 242314 | -1343256 | 10198136 | 21046859 | |
| 28 | Furniture & Fixture | Furniture & Fixture | Hospital | 10% | 7333953 | | 0 | 7333953 | 4584651 | 274775 | | -3941 | 4863367 | 2470586 | |
| 29 | Computer | Computer, Printer, & other com | Hospital | 20% | 611873533 | | 0 | 611873533 | 485590499 | 64640448 | | 61155189 | 489075758 | 122797775 | |
| 30 | Dustbin | Dustbin | Hospital | 10% | 86893301 | | 0 | 86893301 | 23354989 | 6382074 | | -1845082 | 31582145 | 55311156 | |
| 31 | Office Equipment | Aqua Guard, Water Cooler etc | Library | 7% | 75871007 | 10550148 | 0 | 86421155 | 21052510 | 5050166 | 466938 | -180778 | 26750392 | 59670763 | |
| 32 | Vehicle | Vehicle | Medicle College | 10% | 13590408 | | 0 | 13590408 | 8806763 | 1176000 | | 1 | 9982762 | 3607646 | |
| 33 | Office Equipment | Office Equipment | Medicle College | 7% | 731379 | | 0 | 731379 | 710884 | 20616 | | 132 | 731368 | 11 | |
| 34 | Office Equipment | Air Conditioner etc. | Medicle College | 7% | 20627043 | | 0 | 20627043 | 5644985 | 1372951 | | -4 | 7017940 | 13609103 | |
| 35 | Furniture & Fixture | Furniture & Fixture | Medicle College | 10% | 4611398 | | 0 | 4611398 | 4611365 | 0 | | 2 | 4611363 | 35 | |
| 36 | Plant & Machinery | Plant & Machinery | Medicle College | 7% | 148035838 | 336990656 | 0 | 485026494 | 62326499 | 9601768 | 2495679 | -2533793 | 76957739 | 408068755 | |

| Sr.No. | Group Of Assets | Sub Classification Of Assets | Department Name | Rate | Gross Block As On 1-04-18 | Addition for 2018-19 | Deduction/Adjustment During The Year 2018-2019 | Total Gross Block | Accumulated Depreciation up to 31.03.18 | Depreciation on Opening | Depreciation on Addition | Adjustments | Accumulated Depreciation up to 31-03-19 | Net Block as on 31-03-2019 |
|--------|---------------------------------|-----------------------------------|-------------------|------|---------------------------|----------------------|--|---------------------|---|-------------------------|--------------------------|----------------|---|----------------------------|
| 37 | Office Equipment | Office Equipment | Bhalbhavan School | 7% | 39090 | | 0 | 39090 | 39087 | 0 | | 0 | 39087 | 3 |
| 38 | Office Equipment | Office Equipment | Metal Department | 7% | 390652 | | 0 | 390652 | 378671 | 3646 | | -1 | 382318 | 8334 |
| 39 | Infrastruture Assets | Poles | | 2% | 304985746 | 148151003 | 665 | 453136084 | 80541835 | 6099701 | 1401884 | 3 | 88043417 | 365092667 |
| 40 | Infrastruture Assets | Traffic Signal | | 7% | 672425988 | 21322957 | 2797 | 693746148 | 216962676 | 44209013 | 636847 | -1158169 | 262966704 | 430779444 |
| 41 | Infrastruture Assets | Electric Fitting & Electric Cable | | 7% | 638464492 | 20237566 | -35420 | 658737478 | 242871730 | 31427428 | 1573817 | -12884292 | 288757267 | 369980211 |
| 42 | Office Equipment | Office Equipment | | 7% | 3954870 | | 0 | 3954870 | 1294750 | 606273 | | 1 | 1901022 | 2053848 |
| 43 | Plant & Machinery | Plant & Machinery | Swimming Pool | 7% | 3650560 | | 0 | 3650560 | 3650552 | 0 | | 4 | 3650548 | 12 |
| 44 | Furniture & Fixture | Furniture & Fixture | Swimming Pool | 10% | 204825 | | 0 | 204825 | 204824 | 0 | | 0 | 204824 | 1 |
| 45 | Office Equipment | Office Equipment | Tax Departement | 7% | 20490 | | 0 | 20490 | 19124 | 1365 | | 0 | 20489 | 1 |
| 46 | Plant & Machinery | Plant & Machinery | Zoo Department | 7% | 87422177 | | 79632177 | 7790000 | 22256379 | 0 | | 14466386 | 7789993 | 7 |
| 47 | Office Equipment | Office Equipment | Zoo Department | 7% | 30455 | 33476387 | -79632177 | 113139019 | 28421 | 5310842 | 208851 | -13803910 | 19352025 | 93786995 |
| 48 | Plant & Machinery | Plant & Machinery | Vyayam | 7% | 1654540 | | 0 | 1654540 | 1465775 | 72917 | | -57904 | 1596596 | 57944 |
| 49 | Office Equipment | Office Equipment | Vyayam | 7% | 74839 | | 0 | 74839 | 74838 | 0 | | 2 | 74836 | 3 |
| 50 | Storm Water Drain | Drainage | Drainage | 7% | 1099001122 | | 0 | 1099001122 | 958826041 | 35809952 | | -640206 | 995276199 | 103724923 |
| 51 | Dhalav | | | | 1 | | 0 | 1 | 0 | 0 | | 0 | 0 | 1 |
| 52 | Bankda | | | 7% | 137133 | | 0 | 137133 | 60704 | 4571 | | 1280 | 63995 | 73138 |
| 53 | Hand carts | | | 7% | 20110610 | 3442373 | 0 | 23552983 | 3272718 | 1345547 | 22083 | -1026465 | 5666813 | 17886170 |
| 54 | Dead Stock | | | 10% | 3325958 | | 0 | 3325958 | 3325957 | 0 | | 0 | 3325957 | 1 |
| 55 | Containers | | | 7% | 65176259 | 11310052 | 0 | 76486311 | 30138427 | 4478836 | 370308 | -2082017 | 37069588 | 39416723 |
| 56 | Plant & Machinery | Others | | 7% | 1021292541 | 5023389 | 0 | 1026315930 | 466237426 | 97895344 | 128535 | -3827933 | 568089238 | 458226692 |
| 57 | Bus | Bus | Bus | | 2267057054 | | 0 | 2267057054 | 1231456149 | 226705705 | | -8414 | 1458170268 | 808886786 |
| 58 | Windmill | | | | 576402518 | | 0 | 576402518 | 20927391 | 10018942 | | -1 | 30946334 | 545456184 |
| 59 | Solar Plant | | | | 740000 | | 0 | 740000 | 114313 | 49333 | | -1 | 163647 | 576353 |
| 60 | Dumping Items | | | | 142809018 | | 0 | 142809018 | 20299477 | 9520601 | | -1 | 29820079 | 112988939 |
| 61 | Caping Project | | | | 6259502 | | 0 | 6259502 | 0 | | | 0 | 0 | 6259502 |
| 62 | Air Quality Monitoring System | | | | 191160 | | -1552500 | 1743660 | 5760 | 187110 | | -155250 | 348120 | 1395540 |
| 63 | Square Choktha | | | | 3733764 | | 0 | 3733764 | 111905 | 248918 | | 0 | 360823 | 3372941 |
| 64 | Mobile Toilet Van | | | | 8968000 | | 0 | 8968000 | 452085 | 896800 | | 0 | 1348885 | 7619115 |
| 65 | Assets of Motera Nagarpalka | | | 0% | 1 | | 0 | 1 | 0 | | | 0 | 0 | 1 |
| 66 | Assets of Chandkheda Nagarpalka | | | 0% | 1 | | 0 | 1 | 0 | | | 0 | 0 | 1 |
| 67 | Capital Work In Progress | | | 0% | 44404782036 | 13745703438 | 0 | 58150485474 | 0 | 0 | | 0 | 0 | 58150485474 |
| | | | | | 90863373520 | 14528361834 | 14238497 | 105377496857 | 19052089733 | 1421605194 | 16112652 | 4073542 | 20485734038 | 84891762820 |

AHMEDABAD MUNICIPAL CORPORATION
Schedules attached to
Comprehensive Annual Financial Statement
As at 31st March 2019

Schedule No : B-1

Schedule Name : Tax & Other Payable

| Name Of the Tax & Other Payable | Amount |
|---|------------------|
| FOR STATE EDUCATION CESS | -150086300 |
| FOR UNISSUED CHEQUES | 273064 |
| FOR PROPERTY TAX REFUND | -92443 |
| FOR PENAL INTEREST ON PROPERTY | 888096 |
| FOR INCOME TAX DEDUCTED AT SOU | 37842429 |
| PREMIUM ON REDEMPTION OF BONDS | -3055 |
| NOTICE FEE REFUND | 104310 |
| VEHICLE TAX REFUND | -118482 |
| OTHER TAX REFUND | 6048 |
| INCOME TAX SUR CHARGE | 61388 |
| SALES TAX DEDUCTED AT SOURCE | -562784334 |
| TAX COLLECTED AT SOURCE | 3193 |
| SERVICE TAX- SALE OF SPACE | -77163953 |
| INT ON SERVICE TAX OF SALE OF | 3719775 |
| TDS | -27746 |
| CONSTRUCTION CESS(TDO) | 84647395 |
| INCOME TAX (PREVIOUS YEAR) | 130648 |
| SERVICE TAX - Mandapkeeper Hal | -14115228 |
| SERVICE TAX - RENT OF IMMOVABL | -2755942 |
| Recovery of old service tax on | 31 |
| NEW P.F AUTHORITY | 101777 |
| KKC | 359512 |
| Other Charges | 18186 |
| TDS on Interest 94A | 174846 |
| Output CGST 9% | 1136658 |
| Output CGST 14% | -810728 |
| Output SGST 9% | -4390041 |
| Output SGST 14% | -810728 |
| Output IGST 18% | 387927 |
| TDS On CGST | 30611063 |
| TDS On SGST | 30611063 |
| TDS On IGST | 1848220 |
| OTHERS | -1727 |
| OTHER | 924834910 |
| 194-J UNDER PROFESSIONAL TDS | 10894118 |
| 194I TDS on Rent | 0 |
| DEATH-BIRTH REGISTRATION FEE SUBMIT TO STATE GOV. | 18945616 |
| MARRIAGE REGISTRATION FEE SUBMIT TO STATE GOV. | 2392597 |
| SERVICE TAX OF SWACHHA BHARAT ABHIYAN | 326144 |
| Fee Charges & Deposit Payment | -131633 |
| Previous GST/TDS | 241453 |
| Other Paybale | 938220 |
| Total | 338206347 |

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

| Nature Of Deposits | Amount |
|-------------------------------------|-------------------|
| DEPOSITS | 635623187 |
| EMD FROM SUPPLIERS | 302064126 |
| EMD FROM CONTR.(OTHER THAN CAP | 538178541 |
| EMD FOR CAPITAL CONTRACTS | 38118257 |
| SD FROM SUPPLIERS | 131080555 |
| SD FROM CONTR.(OTHER THAN CAPT | 534721016 |
| SD FOR CAPITAL CONTRACTS | 22145965 |
| SD FROM EMPLOYEES | -469585 |
| SD FROM CONSUMERS/USERS | 54097496 |
| OTHER SECURITY DEPOSITS (SD) | 257139624 |
| RETENTION MONEY FROM SUPPLIERS | 55971632 |
| RETENTION MONEY FROM NON C.W.C | 6468850 |
| RETENTION MONEY FROM CONTRACTO | 1132969099 |
| OTHER RETENTION DEPOSITES | -208741062 |
| OCTROI DEPOSIT | 23302855 |
| PUB.DEP. FOR WATER CONNECTION | 9433041 |
| PUB. DEP. FOR DRAINAGE CONNECTI | 6255416 |
| PUB. DEP. FOR STREET LIGHT | 12427421 |
| PUB.DEP. FOR ROADS | 4011656 |
| DEPT. FOR SCRUTINITY FEE | 9242675 |
| DEVELOPMENT CHARGES DEPOSIT | 112552401 |
| AUDA DEPO.FOR DISPOSAL OF EFFL | 51560515 |
| CHANTAR DEPOSIT | 4593119 |
| AMUSEMENT PARK DEPOSITES | 115884 |
| MISC. DEPOSITES | 93708747 |
| MUNI.COUNCILLAR'S GRANT DEPOSI | -188132 |
| WATERPARK INCOME DEPOSIT | 960567 |
| FIRE SAFETY INSTALLATION DEPOS | 2169174 |
| RECEIPT FROM GSDMA-WB FOR RESC | -2022894 |
| OTHER DEPOSIT | 3049108 |
| TELEPHONE AUTHORITY(PAYMENT) | -3631809 |
| A.E.C. AUTHORITY(PAYMENT) | -378748151 |
| J.N.U.R.M. SANAND NAGARPALIKA GRANT | 40817787 |
| SOCIETY DEPOSIT | 57500 |
| BOPAL-GHUMA BRTS | -120258419 |
| DEPOSIT OF COMMUNITY HALL RENT | 160419025 |
| HUDKO LOAN SRFDCL ADVANCE | 320546252 |
| OTHER DEPOSIT | 169518048 |
| OTHER RESERVES | 2210423854 |
| Earnest Money Deposit -Nagarpalikas | 45000 |
| Security Deposit -Nagarpalikas | 58816 |
| Rent Deposit | 6600 |
| Other Deposit | -1095 |
| | |
| Total | 6229792662 |

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 | 208528627 |
| Telephone Payable | 80000 |
| Interest Payable on Bond but not due for Payment | 30072877 |
| Total | 238681504 |

Schedule No : B- 5

Schedule Name : Salary & Wages Payable

| Nature Of Payments | Amount |
|-----------------------------------|---------------|
| NET AMOUNT PAYABLE | 700473960 |
| 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 | -32371253 |
| EMPL.'S CONTRIBUTION TO ESIS | -505446 |
| ESIS Corporation | -606830 |
| | 5208 |
| INCOME TAX DEDUCTED AT SOURCE | 65520879 |
| PROFESSIONAL TAX | 10563529 |
| FINES AND NOTICE PAY | 276738631 |
| LIFE INSURANCE PREMIUM (LIP) | 34074898 |
| INCOME TAX- PENALTY | 95783 |
| MUNICIPAL CO -OPERATIVE BANK | 2454046 |

| | |
|--------------------------------|-------------------|
| EMPLOYEE'S CONTRIBUTION TO CPF | 15617430 |
| EMPLOYEE'S CONTRIBUTION TO GPF | 3537179657 |
| EMPLOYEE'S CONTRIBUTION TO EPF | 33497366 |
| REVENUE STAMP | -87148 |
| AMC STAFF KAMDAR CREDIT SOCIET | -3119752 |
| SAFAI KAMDAR SOCIETY | 67174 |
| FOURTH CLASS KAMDAR SOCIETY | 550 |
| NEW MUNICIPAL KAMDAR SOCIETY | -389616 |
| A'BAD RUSHI KAMDAR SOCIETY | 827341 |
| FIRE CREDIT SOCIETY | 370290 |
| SALARY REVISION AWARD | -34612246 |
| MUNI. EMP. CREDIT & SUPPLY SOC | 3857250 |
| HEALTH TECH. STAFF CREDIT SOC. | 403100 |
| CENTRAL WORKSHOP CREDIT SOC. | -183960 |
| AROGYA PARIVAR CREDIT & SUPPLY | 648 |
| DA DIFF.(EPF) CONTRIBUTION OF | 19179074 |
| AMC EMP CLASS 2,3 SOCITY | 398212 |
| MU. SERVANT CO. OP. CREDIT AND | 550244 |
| MUNICIPAL BANK (WALEFARE FUND | -1018845 |
| MUNI. STAFF KAMDAR SOCIETY (W | 13546961 |
| SAFAI KAMDAR SOCIETY (WALEFAR | 597704 |
| AROGYA RUSHI KAMDAR SOCIETY (| 743900 |
| MUNI. SERVANT SOCIETY (WALEFA | 636216 |
| FIRE BRIGADE CREDIT SOCIETY (| 240196 |
| MUNI. EMPL.CREDIT & SUPPLY SOC | 5582703 |
| HEALTH TECHNICAL CREDIT SOCIET | 463652 |
| CLASS 2-3 CREDIT SOCIETY (WAL | 648453 |
| life Insurance(Micro) | 279672 |
| PF Deduction-New pension schem | 118682840 |
| NEW P.F SIX PAY ARREARS | -887772 |
| AMBEDKAR | 62950831 |
| Minimum Wages EPF | 1151969 |
| OTHER DEDUCTIONS | 66448693 |
| Other ROUNDING (CREDIT) | 230040157 |
| Total | 4759373364 |

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

| Name of the Loan | Amount |
|----------------------------------|-------------------|
| Secured Loan : I | |
| GSFS Loan | 91666683 |
| Hudco Loan | 611943594 |
| Total | 1528610277 |
| Unsecured Loan : II | |
| Government Loan | 801000000 |
| AMC MET | 1430472000 |
| Total | 2231472000 |
| Loan Of Nagarpalika : III | |
| LIC Loan | 0 |
| Total | 0 |
| Total { I + II + III } | 3760082277 |

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

| Bank Name | Amount |
|--|----------|
| ICICI BANK MAIN ACCOUNT | 93648585 |
| ICICI BANK | 1775927 |
| Axis Bank | 678 |
| CENTRAL BANK OF INDIA - M.MKT. | 1380776 |
| Dena Bank SB-009710023759 | 349679 |
| HDFC A/C NO.0692090000013 | 284628 |
| HDFC A/C NO.50100146210408 | 1821426 |
| ICICI BANK A/C.002405001074 | 9446929 |
| ICICI BANK AC 002405001075 | 99105 |
| ICICI BANK ACCT. | 611649 |
| ICICI BANK LTD. 002405010314 | 475988 |
| KALUPUR COM.CO.OP.BK-7063 | 12086 |
| ORIENTAL BANK OF COMM A/C20950 | 18927 |
| SBI COMP.(GIS A/C)1000050050 | 603203 |
| UNION BANK OF INDIA(ESC)23210 | 90293 |
| BANK OF INDIA- JNNURM SANAND NAGAR PAL | 548926 |
| ICICI Aff. Hou. Phase-I | 10980805 |
| Kotak Aff.Hou.Phase-I current | 1747399 |
| CENTRAL BANK AMC KLF saving account | 623202 |
| AMC Aff.Hou. Phase-II ICICI | 15925051 |
| Kotak Aff.Hou.phase-II saving | 10550226 |
| ICICI AMC Adv. Rights | 4021007 |
| Kotak Aff.Hou.phase-III saving | 13779009 |
| AMC Aff.Hou. Phase-III ICICI saving | 198946 |
| INDUSIND BRANCH COLLECTION | 2029822 |
| AXIS BRANCH COLLECTION | 33831 |
| KOTAK DBC BRANCH COLLECTION | 304869 |
| AMC Aff. Hou. Phase-IV ICICI saving | 1799500 |
| AMC AFF. HOu. Phase-IV KOTAK saving | 16369235 |
| AXIS SAVING ACCOUNT | 6640117 |

| | |
|---|------------------|
| kotak EDC receipt fee | 104785 |
| ICICI BANK AMRUT YOJNA | 713970 |
| SBI 70240 BOND CURRENT ACCOUNT | 11000 |
| INDUSIND BANK investment saving a/c | 1132164 |
| ICICI 25469 AMC ESCROW ACCOUNT | 76487958 |
| ICICI 25471 AMC BOND DEBT SERVICE ACCOUNT SERIES 1 | 51298305 |
| ICICI 25472 AMC DEBT SERVICE RESERVE ACCOUNT SERIES 1 | 174000000 |
| ICICI 25473 AMC INTEREST PAYMENT ACCOUNT SERIES 1 | 52200000 |
| ICICI 25474 AMC SINKING FUND ACCOUNT SERIES 1 | 101694915 |
| ICICI AMC AFFORDABLE PHASE-5 | 1437004 |
| KOTAK AMC AFFORDABLE PHASE-5 | 2921429 |
| ICICI Bank 2405001599 WZ | 480430 |
| ICICI Bank Ltd. 2405001576 CZ | 346 |
| ICICI Bank Ltd. 2405008494 NZ | 5265 |
| ICICI Bank Ltd. 624405031689 EZ | 6831 |
| ICICI Bank Ltd. 8523 SZ | 254796 |
| ICICI BANK LTD. Zonal PAYMENT SW | 2563770 |
| ICICI BANK LTD. Zonal PAYMENT NW | 5358754 |
| Chques On Hand | 8092873 |
| ECS On Hand | 100000 |
| Payorders On Hand | -1227 |
| Unreconciled bank cheque adjustment account | -1078341787 |
| | |
| Total | 484813092 |

Schedule No : B- 8

Schedule Name : Cash on Hand

| Particular | Amount |
|-------------------|----------------|
| Cash On Hand | 3103106 |
| Imprest Cash | 741752 |
| Total | 3844858 |

Schedule No : B- 9

Schedule Name : Inventory

| Department | Amount |
|---------------------------|------------------|
| Central Workshop | 62092105 |
| Central Medical Store | 28828203 |
| Jamalpur Light Department | 7005769 |
| Central Store | 218581298 |
| Total | 316507375 |

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 | 3993049614 |
| 2018-19 | 1330240911 |
| Vehicle Tax | 0 |
| Theator Tax | 0 |
| Less : Provision For Doubtful Debts (Property Tax) | 19135426959 |
| Less : Provision For Doubtful Debts (Vehicle Tax& Theator Tax) | 0 |
| | |
| Total | 8966482571 |

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

| Investment | Amount |
|---|--------------------|
| | |
| Axis Bank Limited | 2270000000 |
| HDFC Bank Limited | 300000000 |
| ICICI Bank Limited | 2340350000 |
| Indian Bank | 42286668 |
| Indusind Bank | 2400000000 |
| State Bank Of India | 100000000 |
| District Treasury office, Ahmedabad | 6734790909 |
| SRFDCL | 220000000 |
| (0.001% Convertible Non-Cumilitive 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 | 14607427577 |

Schedule No : B- 12

Schedule Name : Deposits With Others

| Deposit | Amount |
|-------------------|-----------------|
| Telephone & Telex | 1082606 |
| Other Deposit | 16778815 |
| Electricity | 4977563 |
| Total | 22838984 |

Schedule No : B- 13

Schedule Name : Advances to Employee

| Type of Advance | Amount |
|----------------------------|-------------------|
| Festival Advance | -17361103 |
| Food Grain Advance | 2459470 |
| Salary Advance | -96855742 |
| Travelling Advance | 5820313 |
| Employee GPF Advance | 328644197 |
| C.P.F ADVANCE | 32044510 |
| G.P.F ADVANCE | 92201249 |
| CPF/GPF/EMPLOYEE AUTHORITY | 5206554207 |
| Total (A) | 5553507101 |

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 | -904207135 |
| | -13999 |
| | 49484 |
| Advance for other misc Capital work | 902372 |
| Advance to Credit Society for Safai Kamdar | 6084000 |
| Other Advance | 0 |
| Total (B) | -695621039 |

| | |
|------------------------|-------------------|
| Total { A + B } | 4857886062 |
|------------------------|-------------------|

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 | -28781809 |
| Loan To Employee For Repairing Of House | 1937491 |
| Loan To Employee For Renovation of House | 197500 |
| Total | -26466550 |

Schedule Name : Loan to others

| Particular | Amount |
|---|--------------------|
| Loan to Sabarmati River Front Development Corporation Ltd | 15511455047 |
| Loan to Ahmedabad Jan Marg | 2928194180 |
| Ahmedabad Education Trust | 100000000 |
| BRTS | 9798423744 |
| Urban Transport | 72325916 |
| Smart City | 2113578724 |
| World Heritage Loan | 44800000 |
| Loan to VS | 3127301889 |
| Loan To A.M.T.S | 27692759603 |
| Total | 61388839103 |

| | |
|--------------|--------------------|
| Total | 61362372553 |
|--------------|--------------------|

Schedule No : B- 15**Schedule Name : Inter Fund Balance**

| Particular | Amount |
|---------------------------------------|---------------|
| Tax Free Bond 2004 | 109471472 |
| Tax Free Bond 2005 | 974271766 |
| Municipal Bond 2018-19 | -2000000000 |
| Hudco Housing Project For EWS | 2143229000 |
| Works From GSDMA WB Assistant | -35750473 |
| GMFB Grant For UBSP Common Project | 4587452 |
| GMFB Grant For Urban Poor | 32739914 |
| NRCP Grant | 74164266 |
| GIDC Effluent Disposal Scheme | 3742743 |
| 10TH Pay Commission | 115820224 |
| 13TH Finance Commission | -197585598 |
| 14TH Pay Commission | -2798418994 |
| CM Grant Suvarna Jayanti Shehri Vikas | -24955568310 |
| ONGC Earthquake | 2145386 |
| 11TH Finance Commission Grant | 69447230 |
| TCIDS Project | 26618742 |
| Development Of Zoo | -15178966 |

| | |
|--|---------------------|
| CM EWS & LIG | 40732492 |
| Grand Amrut Yojna | -404000000 |
| GMFB Grant for Entertainment | -406205051 |
| JNURM | -2849004476 |
| Nirmal Gujarat | 381133748 |
| Sabarmati River Shuddhikaran | -475939960 |
| MLA Grant | -302824241 |
| MP Grant | 426414732 |
| AMC Metro Rail | -45927869 |
| Slum Net Working Project | 1207250753 |
| Safai Kamdar Yojna | 413168400 |
| Contributory Scheme | -2759338119 |
| Rajiv Aavas Yojna | 112332354 |
| Intergraded Child Development Project Department | -6760690 |
| Shari Kutumb Kalyan Kendra | 2546641 |
| Welfare Fund | 647433980 |
| Total | -30465251451 |

AHMEDABAD MUNICIPAL CORPORATION
FUND NAME : GENERAL FUNDS
PROVISIONAL COMBINED STATEMENT STATEMENT OF REVENUES ,
FOR THE PERIOD FROM 1-4-2018 to 31-03-2019

| Particulars | Schedule No | General Fund |
|---|-------------|-----------------------|
| REVENUES | | |
| Revenue Grants | A-1 | 18,243,706,222 |
| Tax Revenues | | |
| Rent Rates & Taxes | A-2 | 12,819,849,987 |
| Non - Tax Revenues | | |
| Fees Fines & User Charges | A-3 | 8,232,966,644 |
| Interest Income | A-4 | 2,244,750,390 |
| Income From Sale | A-5 | 130,826,923 |
| Misc. / other income | A-6 | 869,179,715 |
| TOTAL REVENUES | | 42,541,279,880 |
| EXPENDITURE | | |
| Administrative and General Expenses | | |
| Salary & Wages | A-7 | 14,222,187,348 |
| Fees & Charges | A-8 | 37,043,683 |
| Administrative Expenses | A-9 | 1,161,143,376 |
| Grant & Programme Expenses | A-10 | 8,098,850,031 |
| Repairs & Maintainance | A-11 | 5,461,387,231 |
| Interest & Bank Charges | A-12 | 610,605,050 |
| Electricity Charges | | 2,202,412,685 |
| Stores & Consumables | | 2,185,280,554 |
| Provision For Property Tax | | 2,247,399,634 |
| TOTAL EXPENDITURES | | 36,226,309,592 |
| Profit before Depreciation | | 6,314,970,288 |
| Less : Depreciation | | 1,441,791,388 |
| EXCESS OF REVENUES OVER EXPENDITURES | | 4,873,178,900 |
| Additions during the year | | |
| Excess / (Deficiency) of Current Year | | 4,873,178,900 |
| Fund Balances Transfer To General Fund 31st March 2019 | | 4,873,178,900 |

AHMEDABAD MUNICIPAL CORPORATION
FUND NAME : GENERAL FUNDS
PROVISIONAL COMBINED STATEMENT STATEMENT OF REVENUES ,
EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE PERIOD 1-4-2018 to 31-03-2019

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

Schedule No. A-1

Revenue Grants

| | |
|---|-----------------------|
| Grant-Education | 3,817,790,894 |
| Grant-Education Cess | 2,142,152,842 |
| Grant- Cenus | 11,477 |
| Grant | 94,831 |
| Grant-Family Planning | 2,101,675 |
| Grant -ICDS | 227,259,156 |
| Grant-P.P. Programme | 5,358,863 |
| GMFB Grant Professional Tax | 38,643,664 |
| Grant-Health | 44,629,760 |
| Grant - In Liew of Octroi & Nagarpalika | 11,329,459,566 |
| Grant- Specific | 636,203,494 |
| Total | 18,243,706,222 |

Schedule No. A-2

Rent,Rates & Taxes

| | |
|---|-----------------------|
| Property Tax | 9,137,311,544 |
| Vehicle Tax | 917,730,237 |
| Theator Tax | 11,041,245 |
| | 35,472,586 |
| Professional Tax | 1,743,422,257 |
| Entertainment Tax | 5,000,000 |
| Fire Tax | 279,057,442 |
| Advertisement From Own & Private Property | 380,996,580 |
| Lease Land Rent | 20,379,550 |
| Free Hold Land Rent | 15,735,361 |
| Rent From Offices, Shop & Stalls | 21,482,828 |
| Rent From Stadium | 3,768,692 |
| Rent From Hall | 73,308,541 |
| Rent From Quarters(Labour,Slum & Others) | 6,765,010 |
| Rent From Picnic House & Guest House | 2,308,449 |
| Rent From Parking Plot | 9,656,427 |
| Rent From Vehicle & Machinery | 554,388 |
| Rent From Open Air Theator | 1,643,328 |
| Other Rent | 13,425,993 |
| Dubba Act Income | 11,239,000 |
| Adultration Act Income | - |
| Nursing Home Registration Income | 3,443,700 |
| Other Charges | 114,478 |
| Shop Establishment & Renewal Charges | 371,525 |
| Party Plot Income | - |
| Income From Other Act,RTI & Tax | 14,456,310 |
| Betterment Charges | 110,416,432 |
| Rent From Water/Drainage/Sewarage Line | 550,000 |
| Telephone line rent | 198,085 |
| Total | 12,819,849,987 |

Schedule No. A-3

Fees Fines & Other Charges

| | |
|---|----------------------|
| Income From Public Places Entry Fess | 38,442,474 |
| Kids City Entry Fees | 4,183,907 |
| Zoo Entry Income | 58,296,418 |
| Municipal Corporation Right Income | 19,362,333 |
| Gift Income | 740,000 |
| Water Connection Fees/Charges/Supply Charges | 202,306,265 |
| Name Transfer Fees | 31,100,830 |
| Ambulance Charge | 2,330,685 |
| Medical Service Charge & Fees | 64,112,640 |
| Licence Fees | 23,355,810 |
| Permit Fees | 104,135,582 |
| Building & Plant Scrutiny Fees | 292,523,559 |
| Slaughter House Fees | 346,582 |
| Parking Fees | 4,019,777 |
| Sample Testing Fees | 8,748,337 |
| School & College Fee | 41,137 |
| Birth & Death Registration Fees | 13,099,075 |
| Other Registration Fees | 51,972,765 |
| Stand Fees | 4,877,719 |
| Rasta Kapat Fees | 134,334,131 |
| Drainage Charges & Connection Fees | 80,156,322 |
| Copy & Comparing Fees | 428,560 |
| Licence Fees | 17,134,390 |
| Renewal Registration Fees | 1,774,080 |
| Sale Of Quarters On Hire | 632,275 |
| Development Charges | 61,376,984 |
| Betterment Charges | 27,973,139 |
| Extra F.S.I. Fees | 4,099,421,727 |
| F.S.I Fees under CBD | 406,432,880 |
| Withdrawal of Garbage Fees | 9,120,247 |
| Impact Fees Otherthan Parking | 240,000 |
| Fire Safety Charge & N.O.C. Limit | 15,428,000 |
| Tree Plantation Fees | 117,152,083 |
| Zonal Administrative Charges | 493,857,989 |
| Building Debris Rewnel Charges & Non T.P.& Betterment Charges | 443,728,107 |
| Betterment Charges | 23,316,223 |
| Impact Fees Parking | 1,791,588 |
| B.U. card fee and water meter fee charges | 32,418,730 |
| Admin Charges | 32,279,375 |
| BRTS Corridor FSI Charges | 998,311,199 |
| Training Fees | 5,824,000 |
| Licence/Lease Charges | 913,500 |
| Other Charges & Fees | 304,925,220 |
| Total | 8,232,966,644 |

Schedule No. A-5

Income From Sale

| | |
|-----------------------------------|--------------------|
| Scrape Sale | 10,186,365 |
| Sale Of Books | 187,998 |
| Sale Of Fertilizer | 973,041 |
| Sale Of Woods | 34,143,095 |
| Sale Of Tender Form & Other Forms | 39,922,007 |
| Sale Of Diary | 15,180 |
| Sale Of Animal | - |
| N.O.C For 40 Ch. Meters | 392,000 |
| Other Sale | 45,007,237 |
| Total | 130,826,923 |

Schedule No. A-4

Interest Income

| | |
|---------------------------------------|----------------------|
| Interest On Bank Deposit | 780,735,814 |
| Interest On Loan Given To Employee | 868,622 |
| District Treasury | 873,864,671 |
| Penal Interest | 565,957,879 |
| Pre Repayment Charges On Welfare Loan | 1,083,722 |
| Other Interest | 22,239,682 |
| Total | 2,244,750,390 |

**Schedule No. A-6
Other Income**

| | |
|--|--------------------|
| Loan Staff Recovery | 198,014,960 |
| Encroachment Income | 247,350 |
| Penalty Income From Traders,Contractors & Others | 210,600,563 |
| Cease Of Deposits | 37,162,668 |
| Other Penalty | 5,639,039 |
| Recruitment Application Form Fees | 2,017,660 |
| National Flag Day Income | 3,761 |
| Premium Income | 156,881,399 |
| Fire Service Training Income | 423,750 |
| Employee Fine | 1,577,517 |
| Chantar Fee Income | 154,735,268 |
| Membership fee & Risk Fund Welfare Fund | 6,825,239 |
| Mis Income | 4,948 |
| Other Income | 95,045,592 |
| Total | 869,179,715 |

**Schedule No. A-7
Salary & Wages Expenses**

| | |
|---------------------------------------|-----------------------|
| Salary & Bonus | 9,369,554,591 |
| Employee PF Account, EPF | 43,658,855 |
| Stipend | 19,080,743 |
| Honarium Payment | 26,577,530 |
| Reimbursement of Telephone Expenses | 101,835 |
| Leave Travel Concession | 5,788,700 |
| Reimbursement of Medical Expenses | 20,240,468 |
| Uniform Allowance | 3,814,111 |
| Award to Employee | 323,345 |
| Contribution to Death Releif fund | 137,500 |
| Employee link insurance | 1,729,638 |
| N.P.S. amc contribution | 344,050,431 |
| CPF Contribution | 4,642,188 |
| DLIC | 3,988,818 |
| Family Pension | 3,440,463,273 |
| Gratuity Expense | 613,016,256 |
| Audit Fees | 7,899,018 |
| Help to Employees who Expires On Duty | 45,000,000 |
| Leave Encashment | 272,120,048 |
| Total | 14,222,187,348 |

**Schedule No. A-8
Fees & Charges**

| | |
|------------------------------------|------------|
| Survey Fees | 7,674,490 |
| Inpection & Sample Testing Charges | 99,249 |
| Legal Fees | 15,649,218 |
| Consultancy Fees | 9,668,434 |
| Licence Fees | 878,900 |

| | |
|---|-------------------|
| Plan & Document Preparation Charges | 12,792 |
| Annual Membership Fees Of All India Council Of Mayers | 23,600 |
| | 500,000 |
| City Bond Rating Fees | 2,537,000 |
| Total | 37,043,683 |

Schedule No. A-9
Administrative Expenses

| | |
|---|----------------------|
| Petrol & Diesel & Machine Oil Expenses | 106,193,903 |
| Gas | 1,062,732 |
| Lubricant Oil | 6,288,181 |
| Vehicle Running Expenses | 23,100,113 |
| Advertisement & Publicity Expenses | 57,777,817 |
| Population Counting Exps. | 763,578 |
| Municipal Councilar Oneraioum & Dearness | 34,863,188 |
| Commitee Expenses | 115,743 |
| Seminar Expenses | 915,416 |
| Tax Rebate | 296,709,420 |
| Staff Training | 2,233,239 |
| Election Expenses | 16,315,888 |
| Legal Expenses Of M.A.C.T | 4,895,398 |
| Telephone Expenses | 30,739,471 |
| Postage & Telegram | 1,882,133 |
| Discretionary Contingency | 4,606,302 |
| Misc. Office Expenses | 38,151,288 |
| Printing & Stationery, Xerox Exps | 35,729,764 |
| Rent Of Building | 44,402 |
| Rent Of Vehicle | 54,188,363 |
| Taxes | 72,314,949 |
| Rate | 794,043 |
| Insurance- Cash On Hand | 80,004 |
| Insurance- Other | 2,760,629 |
| Books & Periodicals | 1,964,539 |
| Security Guard Expenses | 182,022,617 |
| Traveling Expenses | 1,096,528 |
| Festival Expenses- Annual Sports, Vedio Graphy, Photography, Recreation | 183,533,728 |
| Total | 1,161,143,376 |

Schedule No. A-10
Grant & Programme Expenses

| | |
|----------------------|----------------------|
| All Service Expenses | 484,343,298 |
| All Other Expenses | 784,449,714 |
| Programme Expenses | 448,388,170 |
| Grant Expenses | 6,379,796,069 |
| Grant & Contribution | 1,872,780 |
| Total | 8,098,850,031 |

Schedule No. A-11
Repairs & Maintainance

| | |
|--|-------------|
| Maintainance - Building | 36,897,978 |
| Maintainance - School & College Building | 6,237,903 |
| Maintainance - Building Quarters | 1,636,852 |
| Maintainance - Hall | 9,152,253 |
| Maintainance - Hospital Building | 2,329,545 |
| Maintainance - Misc. For other Blg. | 7,060,579 |
| Maintainance-Water Works & Pipe Lines | 227,854,330 |

| | |
|---|----------------------|
| Maintainance-Water Pumping Stations | 2,408,591 |
| Maintainance- Raska Water Cess | 1,114,546,421 |
| Maintainance- Power Pump, Compressor & Mahcinery | 297,772,050 |
| Maintainance- Traffic Signlas | 35,041 |
| Maintainance- Fire Equipments | 7,498,018 |
| Maintainance-All Equipments | 39,074,723 |
| Maintainance-Roads /pavements Asphaltng | 146,261,794 |
| Takti | 295,766 |
| Maintainance- Street Light | 396,539,839 |
| Maintainance - Gardens /parks/playgrounds/Swimming Pool | 125,001,394 |
| Maintainance - Other Public Places | 4,474,873 |
| Maintainance - Slaughter House | 15,612,603 |
| Maintainance - Pay & Use Toilets | 94,212,335 |
| Maintainance - Historical Places | 7,637,685 |
| Maintainance - BRTS Corridor | 4,912,012 |
| Maintainance - Kids City | 4,430,910 |
| Maintance Rain Basera | 9,778,547 |
| Maintaince- Draiage Pipeline | 144,623,521 |
| Maintaince- Storm Water Drain | 40,836,387 |
| Maintainance-Motor Car/Jeep/Road Roller/Bus/Ambulences/others | 17,957,264 |
| Door to dump work exp. And container exp. | 1,327,020,680 |
| Loading & Unloading Of Garbage Expenses | 585,667,082 |
| O and M Solid Waste Management /Refuse Station | 673,494,687 |
| Parking Center | 3,602,859 |
| Other Loading & Unloading Expenses | 21,465,851 |
| Construction Debriz | 34,695,735 |
| Bio Medical Waste | 18,635,055 |
| Maintainance-Furniture & Fixtures | 6,309,104 |
| Maintainance-Office Equipments | 25,416,967 |
| Total | 5,461,387,231 |

Schedule No. A-12
Interest & Bank Charges

| | |
|------------------------|--------------------|
| GSDMA | 150,936,834 |
| Bond Interest Payable | 30,072,877 |
| Loan Discharge | 392,195,548 |
| Interest on G.S.D.M | 35,843,354 |
| Bank & Finance Charges | 1,556,437 |
| Total | 610,605,050 |

AHMEDABAD MUNICIPAL CORPORATION
FUND NAME : CAPITAL PROJECTS & DEVELOPMENT FUNDS
PROVISIONAL COMBINING BALANCE - SHEET
AS AT 31ST March 2019

(Rupees)

| Particulars | Schedule No | Tax Free Bond Issue - 2004 | Tax Free Bond Issue -2005 | Municipal Bond 2018-19 | Hudco Housing Project For EWS | Works From GSDMA WB Assistant | GMFB Grant For UBSP Common Project | NRCP Grant | GIDC Effluent Disposal Scheme | 10TH Pay Commission | 13TH Pay Commission | CM Grant Suvarna Jayanti Shehri Vikas | ONGC Grant For earthQuake | 11TH Finance Commission Grant | TCIDS Project | VAMBAY Pay & Use Toilet | Developmen t Of Zoo | JNURM | GMFB Entertainment Tax | GMFB Grant For Urban Poor | Nirmal Gujarat | Sabarmati River Shuddhikaran | C.M. EWS & LIG | 14th Pay Commission | Grand Amrut Yojna | (Rupees) |
|--------------------------------------|-------------|----------------------------|---------------------------|------------------------|-------------------------------|-------------------------------|------------------------------------|----------------------|-------------------------------|---------------------|---------------------|---------------------------------------|---------------------------|-------------------------------|--------------------|-------------------------|---------------------|----------------------|------------------------|---------------------------|--------------------|------------------------------|-----------------------|----------------------|--------------------|-----------------------|
| LIABILITIES AND FUND BALANCES | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Balance | | - | - | - | 507,712,450 | 35,750,473 | 130,605,081 | 993,500,092 | 204,119,648 | 129,816,279 | 994,011,450 | 50,439,712,861 | 6,233,736 | 216,364,744 | 151,212,170 | 32,687,969 | 15,178,966 | 8,506,004,163 | 760,385,975 | 117,901,116 | 106,309,979 | 1,104,000,000 | 3,067,507,822 | 4,386,252,111 | 404,000,000 | 72,309,267,085 |
| Current Liabilities | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Members Contribution | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 185,700,938 | - | - | - | - | 7,689,551,792 | - | - | 7,875,252,730 |
| Capital Reserve Against M.Bond | | - | - | 260,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 260,000,000 |
| Advance Grant Received | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Accounts Payable | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contractor Dues | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Tax Payable | B-1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Deposits & Other Security | B-2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Secured Loan | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Loan Payable | B-3 | - | - | 2,000,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,000,000,000 |
| Due to Other Fund | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Fund | | 109,471,472 | 974,271,766 | - | 2,143,229,000 | - | 4,587,452 | 74,164,266 | 3,742,743 | 115,820,224 | - | - | 2,145,386 | 69,447,230 | 26,618,742 | - | - | - | - | 32,739,914 | 381,133,748 | - | 40,732,492 | - | - | 3,978,104,435 |
| Total Liabilities | | 109,471,472 | 974,271,766 | 2,260,000,000 | 2,650,941,450 | 35,750,473 | 135,192,533 | 1,067,664,358 | 207,862,391 | 245,636,503 | 994,011,450 | 50,439,712,861 | 8,379,122 | 285,811,974 | 177,830,912 | 32,687,969 | 15,178,966 | 8,691,705,101 | 760,385,975 | 150,641,030 | 487,443,727 | 1,104,000,000 | 10,797,792,106 | 4,386,252,111 | 404,000,000 | 86,422,624,250 |
| ASSETS | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Current Asset | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bank Balances | B-4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Investments | B-5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Grant Receivable | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 77,243,986 | - | - | 500,000,000 | 252,710,000 | - | - | 829,953,986 |
| Govt. Subsidy Receivable | | | | 260,000,000 | | | | | | | | | | | | | | | | | | | | | | 260,000,000 |
| Stock in Trade | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fixed Assets | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Property, Plants & Equipments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Assets Capitalised In General Fund | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Work in Progress | B-6 | 109,471,472 | 974,271,766 | | 2,650,941,451 | - | 135,192,533 | 1,067,664,358 | 207,862,391 | 245,636,503 | 796,425,852 | 25,484,144,551 | 8,379,122 | 285,811,974 | 177,830,912 | 32,687,969 | - | 5,842,700,625 | 276,936,938 | 150,641,030 | 487,443,727 | 128,060,040 | 10,545,082,106 | 1,587,833,117 | - | 51,195,018,436 |
| Due From General Fund | | | | 2,000,000,000 | - | 35,750,473 | - | - | - | - | 197,585,598 | 24,955,568,310 | - | - | - | - | 15,178,966 | 2,849,004,476 | 406,205,051 | - | - | 475,939,960 | - | 2,798,418,994 | 404,000,000 | 34,137,651,827 |
| Total Assets | | 109,471,472 | 974,271,766 | 2,260,000,000 | 2,650,941,451 | 35,750,473 | 135,192,533 | 1,067,664,358 | 207,862,391 | 245,636,503 | 994,011,450 | 50,439,712,861 | 8,379,122 | 285,811,974 | 177,830,912 | 32,687,969 | 15,178,966 | 8,691,705,101 | 760,385,975 | 150,641,030 | 487,443,727 | 1,104,000,000 | 10,797,792,106 | 4,386,252,111 | 404,000,000 | 86,422,624,250 |

AHMEDABAD MUNICIPAL CORPORATION
Schedules attached to
Comprehensive Annual Financial Statement
As at 31st March 2019

Schedule No : B-1

Schedule Name : Tax Payables

| Particulars | Tax Free Bond Issue - 2004 | Tax Free Bond Issue -2005 | Hudco Housing Project For EWS | Works From GSDMA WB Assistant | GMFB Grant For UBSP Common Project | GMFB Grant For Urban Poor | NRCP Grant | GIDC Effluent Disposal Scheme | 10TH Pay Commission | ONGC Grant For EarthQuake | 11TH Finance Commission Grant | TCIDS Project | VAMBAY Pay & Use Toilet | Development Of Zoo | JNURM | GMFB Entertainment Tax | GMFB Grant For Urban Poor | Sabarmati River Shuddhikaran | C.M. EWS & LIG | Grand Amrut Yojna | Total |
|--------------------------------------|----------------------------|---------------------------|-------------------------------|-------------------------------|------------------------------------|---------------------------|------------|-------------------------------|---------------------|---------------------------|-------------------------------|---------------|-------------------------|--------------------|-------|------------------------|---------------------------|------------------------------|----------------|-------------------|-------|
| Tax Deducted at Source - Contractors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial Tax | - | - | - | - | - | - | - | - | - | - | 0 | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - | - | - | - | 0 | - | - | - | - | - | - | - |

Schedule No : B-2

Schedule Name : Deposits & Other Security

| Particulars | Tax Free Bond Issue - 2004 | Tax Free Bond Issue -2005 | Hudco Housing Project For EWS | Works From GSDMA WB Assistant | GMFB Grant For UBSP Common Project | GMFB Grant For Urban Poor | NRCP Grant | GIDC Effluent Disposal Scheme | 10TH Pay Commission | ONGC Grant For EarthQuake | 11TH Finance Commission Grant | TCIDS Project | VAMBAY Pay & Use Toilet | Development Of Zoo | JNURM | GMFB Entertainment Tax | GMFB Grant For Urban Poor | Sabarmati River Shuddhikaran | C.M. EWS & LIG | Grand Amrut Yojna | Total |
|---------------------------|----------------------------|---------------------------|-------------------------------|-------------------------------|------------------------------------|---------------------------|------------|-------------------------------|---------------------|---------------------------|-------------------------------|---------------|-------------------------|--------------------|-------|------------------------|---------------------------|------------------------------|----------------|-------------------|-------|
| Security Deposits Payable | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Retention Money | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Schedule No : B-3

Schedule Name : Loan Payable

| Particulars | Tax Free Bond Issue - 2004 | Tax Free Bond Issue -2005 | Hudco Housing Project For EWS | Works From GSDMA WB Assistant | GMFB Grant For UBSP Common Project | GMFB Grant For Urban Poor | NRCP Grant | GIDC Effluent Disposal Scheme | 10TH Pay Commission | ONGC Grant For EarthQuake | 11TH Finance Commission Grant | TCIDS Project | VAMBAY Pay & Use Toilet | Development Of Zoo | JNURM | GMFB Entertainment Tax | GMFB Grant For Urban Poor | Sabarmati River Shuddhikaran | C.M. EWS & LIG | Grand Amrut Yojna | Total |
|---------------------------------------|----------------------------|---------------------------|-------------------------------|-------------------------------|------------------------------------|---------------------------|------------|-------------------------------|---------------------|---------------------------|-------------------------------|---------------|-------------------------|--------------------|-------|------------------------|---------------------------|------------------------------|----------------|-------------------|-------|
| Secured Loans : | | | | | | | | | | | | | | | | | | | | | |
| National Housing Bank For EWS Project | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Hudco Gap Fund Loan | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Tax Free Bond | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Schedule No : B-4

Schedule Name : Bank Balances

| Particulars | Tax Free Bond Issue - 2004 | Tax Free Bond Issue -2005 | Hudco Housing Project For EWS | Works From GSDMA WB Assistant | GMFB Grant For UBSP Common Project | GMFB Grant For Urban Poor | NRCP Grant | GIDC Effluent Disposal Scheme | 10TH Pay Commission | ONGC Grant For EarthQuake | 11TH Finance Commission Grant | TCIDS Project | VAMBAY Pay & Use Toilet | Development Of Zoo | JNURM | GMFB Entertainment Tax | GMFB Grant For Urban Poor | Sabarmati River Shuddhikaran | C.M. EWS & LIG | Grand Amrut Yojna | Total |
|--------------------------------|----------------------------|---------------------------|-------------------------------|-------------------------------|------------------------------------|---------------------------|------------|-------------------------------|---------------------|---------------------------|-------------------------------|---------------|-------------------------|--------------------|-------|------------------------|---------------------------|------------------------------|----------------|-------------------|-------|
| ICICI BANK LTD. 002405010314 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| INDIAN BANK A/C.18623/CITYBOND | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Schedule No : B-5

Schedule Name : Investments

| Investment Details | Tax Free Bond Issue - 2004 | Tax Free Bond Issue -2005 | Hudco Housing Project For EWS | Works From GSDMA WB Assistant | GMFB Grant For UBSP Common Project | GMFB Grant For Urban Poor | NRCP Grant | GIDC Effluent Disposal Scheme | 10TH Pay Commission | ONGC Grant For EarthQuake | 11TH Finance Commission Grant | TCIDS Project | VAMBAY Pay & Use Toilet | Development Of Zoo | JNURM | GMFB Entertainment Tax | GMFB Grant For Urban Poor | Sabarmati River Shuddhikaran | C.M. EWS & LIG | Grand Amrut Yojna | Total |
|---------------------------------------|----------------------------|---------------------------|-------------------------------|-------------------------------|------------------------------------|---------------------------|------------|-------------------------------|---------------------|---------------------------|-------------------------------|---------------|-------------------------|--------------------|-------|------------------------|---------------------------|------------------------------|----------------|-------------------|-------|
| Fixed Deposit with Banks | - | - | - | - | - | - | - | - | - | - | 0 | - | 0 | 0 | 0 | - | - | - | - | - | - |
| Interest Accured But Not Due On FDR's | - | - | - | - | - | - | - | - | - | - | 0 | - | 0 | - | 0 | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - | - | - | - | - | 0 | - | 0 | - | - | - | - | - | - |

Schedule No : B-6

Schedule Name : Fixed Assets

| | Tax Free Bond Issue - 2002 | Tax Free Bond Issue -2004 | Tax Free Bond Issue -2005 | Hudco Housing Project For EWS/LIG | GMFB Grant For UBSP Common Project | GMFB Grant For Urban Poor | NRCP Grant | GIDC Effluent Disposal Scheme | 10TH Pay Commission | 13TH Pay Commission | CM Grant Suvarna Jayanti Shehri Vikas | ONGC Grant For EarthQuake | 11TH Finance Commission Grant | TCIDS Project | VAMBAY Pay & Use Toilet | Developme nt Of Zoo | JNURM | GMFB Entertainment Tax | GMFB Grant For Urban Poor | Nirmal Gujarat | Sabarmati River Shuddhikaran | C.M. EWS & LIG | 14th Pay | Total |
|-------------------|----------------------------|---------------------------|---------------------------|-----------------------------------|------------------------------------|---------------------------|---------------|-------------------------------|---------------------|---------------------|---------------------------------------|---------------------------|-------------------------------|---------------|-------------------------|---------------------|---------------|------------------------|---------------------------|----------------|------------------------------|----------------|---------------|----------------|
| Capital WIP | - | 109,471,472 | 974,271,766 | 2,650,941,451 | 135,192,533 | - | 1,067,664,358 | 207,862,391 | 245,636,503 | 781,250,925 | 25,484,144,551 | 8,379,122 | 285,811,974 | 177,830,912 | 32,687,969 | - | 5,842,700,625 | 275,958,727 | 150,180,046 | 460,900,127 | 13,000,000 | 10,132,491,660 | 1,077,027,258 | 50,113,404,368 |
| Add : Work Done | - | - | - | - | - | - | - | - | - | 15,174,927 | - | - | - | - | - | - | - | 978,211 | 460,984 | 26,543,600 | 115,060,040 | 412,590,446 | 510,805,860 | 1,081,614,068 |
| Total CWIP | - | 109,471,472 | 974,271,766 | 2,650,941,451 | 135,192,533 | - | 1,067,664,358 | 207,862,391 | 245,636,503 | 796,425,852 | 25,484,144,551 | 8,379,122 | 285,811,974 | 177,830,912 | 32,687,969 | - | 5,842,700,625 | 276,936,938 | 150,641,030 | 487,443,727 | 128,060,040 | 10,545,082,106 | 1,587,833,117 | 51,195,018,436 |

AHMEDABAD MUNICIPAL CORPORATION
FUND NAME : SPECIAL REVENUE FUND
PROVISIONAL COMBINING BALANCE - SHEET
AS AT 31ST MARCH 2019

(Rupees)

| Particulars | Intergraded Child Development Project Department | Shahri Kutumb Kalyan Ekam | AMC Metro Rail | Welfare Fund | Total |
|--------------------------------------|--|------------------------------|-------------------|---------------|-------------------|
| Liabilities And Fund Balances | | | | | |
| Fund Balance | 6,760,690 | (2,546,641) | - | (647,433,980) | (643,219,931) |
| Due to/(from) other Funds | - | 2,546,641 | - | 647,433,980 | 649,980,621 |
| Current Liabilities | | | | | |
| Sundry Creditors | - | - | - | - | - |
| AMC Metro Rail | - | - | 91,880,491 | - | 91,880,491 |
| Total Liabilities | 6,760,690 | - | 91,880,491 | - | 98,641,181 |
| Assets | | | | | |
| Bank Balances | - | - | - | - | - |
| Due From General Fund | 6,760,690 | - | 45,927,869 | - | 52,688,559 |
| AMC Metro WIP | - | - | 45,952,622 | - | 45,952,622 |
| Grant Receivable | - | - | - | - | - |
| Total Assets | 6,760,690 | - | 91,880,491 | - | 98,641,181 |

AHMEDABAD MUNICIPAL CORPORATION
FUND NAME : TRUST & AGENCY FUNDS
PROVISIONAL COMBINING BALANCE - SHEET
AS AT 31ST MARCH 2019

(Rupees)

| Particulars | Schedule No | MLA 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 | | 1,715,181,073 | 16,176,613 | - | 1,048,350,320 | 6,614,171,186 | 852,141,234 | 10,246,020,426 |
| Accounts Payable | | | | | | | | |
| Contractor Dues | | - | - | - | - | - | - | - |
| Tax Payable | B-1 | - | - | - | - | - | - | - |
| Deposits and Other Security | B-2 | 79,869 | 36,587 | - | - | - | - | 116,456 |
| Due To General Fund | | - | 1,207,250,753 | 413,168,400 | 426,414,732 | - | 112,332,354 | 2,159,166,239 |
| Total Liabilities | | 1,715,260,942 | 1,223,463,953 | 413,168,400 | 1,474,765,052 | 6,614,171,186 | 964,473,588 | 12,405,303,122 |
| ASSETS | | | | | | | | |
| Current Assets | | | | | | | | |
| Bank Balances | B-3 | 22,762 | - | - | 257,327,571 | - | - | 257,350,333 |
| Investment | | - | - | - | - | - | - | - |
| Grant Receivable | | 70,000,000 | - | - | - | - | - | 70,000,000 |
| Fixed Assets | | | | | | | | |
| Property , Plants & Equipments | | - | - | - | - | - | - | - |
| Assets Capitalised In General Fund | | - | - | - | - | - | - | - |
| Capital Work In Progress | B-4 | 1,342,413,940 | 1,223,463,953 | 413,168,400 | 1,217,437,481 | 3,854,833,067 | 964,473,588 | 9,015,790,428 |
| Due From General Fund | | 302,824,241 | - | - | - | 2,759,338,119 | - | 3,062,162,360 |
| Total Assets | | 1,715,260,943 | 1,223,463,953 | 413,168,400 | 1,474,765,052 | 6,614,171,186 | 964,473,588 | 12,405,303,122 |

AHMEDABAD MUNICIPAL CORPORATION
Schedules attached to
Comprehensive Annual Financial Statement
As at 31st March 2019

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 |
|---|--------------|--------------------------|--------------------------|------------------|--|-------------------|------------------|
| VIJAYA BANK(MP GRANT)SB.8609 | 0 | 0 | 0 | 11995 | 0 | 0 | 11995 |
| Canara Bank ARUN JATELY | 0 | 0 | 0 | 2954546 | 0 | 0 | 2954546 |
| Canara Bank (Shri Sankarshing mvaghela) | 0 | 0 | 0 | 14120 | 0 | 0 | 14120 |
| Canara Bank SB-9862(MP LKADVA) | 0 | 0 | 0 | 47874819 | 0 | 0 | 47874819 |
| Canara Bank SB-9861(MP HARIN) | 0 | 0 | 0 | 25351 | 0 | 0 | 25351 |
| Canara Bank A.K. PATEL | 0 | 0 | 0 | 499656 | 0 | 0 | 499656 |
| Canara Bank MP KIRIT SOLANKI | 0 | 0 | 0 | 20733638 | 0 | 0 | 20733638 |
| AMC-MP LAD FUND | 0 | 0 | 0 | 411145 | 0 | 0 | 411145 |
| AMC-MP ALKABEN KSHTRIYA | 0 | 0 | 0 | 11622 | 0 | 0 | 11622 |
| AMC-MP PRAVIN RASHTRAPAL | 0 | 0 | 0 | 714229 | 0 | 0 | 714229 |
| AMC-MP SURYAKANT ACHARYA | 0 | 0 | 0 | 181073 | 0 | 0 | 181073 |
| AMC-MP MADHUSUDAN MISTRY | 0 | 0 | 0 | 665526 | 0 | 0 | 665526 |
| AMC-MP PARESH RAVAL | 0 | 0 | 0 | 18236561 | 0 | 0 | 18236561 |
| AMC-MLA GRANT | 0 | 0 | 0 | 164993290 | 0 | 0 | 164993290 |
| VIJAYA BANK SB-8749(MLA GRANT) | 22762 | 0 | 0 | 0 | 0 | 0 | 22762 |
| Total | 22762 | 0 | 0 | 257327571 | 0 | 0 | 257350333 |

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 | 1201022223 | 1223463953 | 413168400 | 1192143102 | 3854833067 | 921002646 | 8,805,633,391 |
| Add: For the year | 141391716 | 0 | 0 | 25294379 | 0 | 43470942 | 210,157,038 |
| Total | 1342413940 | 1223463953 | 413168400 | 1217437481 | 3854833067 | 964473588 | 9015790428 |
| Less : Assets Transfer to General Fund | 0 | 0 | | 0 | 0 | 0 | - |
| Capital WIP | 1342413940 | 1223463953 | 413168400 | 1217437481 | 3854833067 | 964473588 | 8,051,316,841 |

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.