



**Limited Review Report of Standalone financial statements of the  
Gandhinagar Municipal Corporation for Financial Year 2023-24.**

1. We have reviewed the accompanying Financial Statements of GANDHINAGAR MUNICIPAL CORPORATION, for the year ended 31/03/2024. Earlier Such Financial statements were maintained on cash basis and same were also audited. Such Financial statements are converted on accrual basis. Such Financial statements include following.

- Balance Sheet.
- Income Expenditure.
- Reconciliation between cash basis and accrual basis statements.

2. These statements which is the responsibility of the Management and has to be prepared in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standard and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2400 "Engagements to Review Historical Financial Statements", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain limited assurance, primarily by performing inquiry and analytical procedures, about whether the financial statements as a whole are free from material misstatement, thereby enabling the practitioner to express a conclusion on whether anything has come to the practitioner's attention that causes the


practitioner to believe the financial statements are not prepared, in all material respects, in accordance with an applicable financial reporting framework.

A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Scope of our review was to check that all income, expenditure, assets and liabilities are recognised properly or not due to conversion of books of accounts from cash basis to accrual.

Based on our review conducted as above, the accompanying statement are prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has been disclosed the information required to be disclosed or that it does not contains any material misstatement.

For,  
**PJNDV & ASSOCIATES**  
Chartered Accountant

  
CA Nirav Patel  
Partner



**UDIN: 24142966BKANIM7635**

**Place: Gandhinagar**

**Date: 05/10/2024**



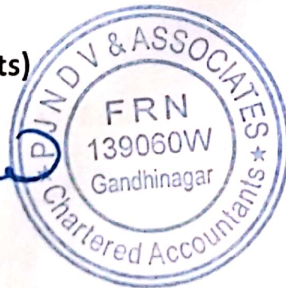
**GANDHINAGAR MUNICIPAL CORPORATION**  
Balance Sheet as at 31st March, 2024

[Amount in ₹]

Particulars	Notes	As at 31st March, 2024	
<b>Equity and Liabilities</b>			
<b>Corpus Fund</b>			
Corpus Fund	2	9,191,589	
Reserves and Surplus	3	<u>45,528,860,153</u>	
			<b>45,538,051,742</b>
<b>Current Liabilities</b>			
Deposites & Current Liabilities	4	1,123,981,940	
Grant Account	5	<u>5,691,244,410</u>	
			<b>6,815,226,350</b>
	<b>Total :</b>		<u><u><b>52,353,278,093</b></u></u>
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Fixed assets (Net Block)	6	<u>37,416,467,706</u>	
			<b>37,416,467,706</b>
<b>Current assets</b>			
Investments	7	5,226,019,039	
Current Assets	8	2,994,134,018	
Cash and Bank Balances	9	6,716,657,329	
			<b>14,936,810,386</b>
	<b>Total :</b>		<u><u><b>52,353,278,093</b></u></u>

For, P J N D V & Associates  
(Chartered Accountants)

  
CA Nirav Patel  
(Partner)  
M No.142966



  
Deputy Municipal Commissioner  
Gandhinagar Municipal Commissioner  


Date:- 05 /10/2024

Place:- Gandhinagar

UDIN NO. 24142966BKANIM7635





GANDHINAGAR MUNICIPAL CORPORATION

Statement of Profit and Loss for the year ended 31st March, 2024

[Amount in ₹]

Particulars	Notes	As at 31st March, 2024
Revenue from Operations	10	9,545,244,178.84
Other Income		-
<b>Total Revenue:&gt;</b>		<b>9,545,244,178.84</b>
<b>Expenses:</b>		
Other Expenses	11	6,489,682,326.00
<b>Total Expenses:&gt;</b>		<b>6,489,682,326.00</b>
<b>Profit before exceptional items and tax</b>		<b>3,055,561,852.84</b>
Exceptional items		-
<b>Profit before tax</b>		<b>3,055,561,852.84</b>
Depreciation		30,813,491.54
<b>Tax expense:</b>		
Current Tax		-
Excess/Short Provision of earlier years		-
Deferred tax		-
<b>Profit (Loss) for the year</b>		<b>3,024,748,361.30</b>

For, P J N D V & Associates  
(Chartered Accountants)



CA Nirav Patel

(Partner)

M No.142966

  
Deputy Municipal Commissioner  
Gandhinagar Municipal Commissioner

Date:- 05/10/2024

Place:- Gandhinagar

UDIN NO. 24142966BKANIM7635



**GANDHINAGAR MUNICIPAL CORPORATION**  
Notes forming part of Financial Statements

**2 Corpus Fund**

[Amount in Rs.]

Particulars	As at 31st March, 2024
(a) Corpus Fund	91 91 589
	0
<b>Grand Total</b>	<b>91 91 589</b>

**3 Reserves & Surplus**

[Amount in Rs.]

Particulars	As at 31st March, 2024
Reserve and Surplus Account	2 18 55 495
add: Revenue from Accrual	1 44 22 14 339
<b>b) Surplus/(Deficit) in the Statement of Profit and Loss</b>	
Balance as per previous financial statement	3 68 24 76 574
Add : Profit for the year	3 02 47 48 361
Balance available for appropriation	<b>8 17 12 94 769</b>
Less : Appropriation	0
Net surplus/ (Deficit)	<b>8 17 12 94 769</b>
	0
<b>c) Income And Expense Account</b>	<b>( 2 98 30 597)</b>
	0
<b>d) Fixed Assets Capital Fund</b>	<b>37 38 73 95 981</b>
	0
<b>Grand Total</b>	<b>45 52 88 60 153</b>



Particulars	As at 31st March, 2024
TDS Payable	1 76 42 652
GST TDS Payable	1 74 06 580
Sundry Creditors	32 89 71 961
EMD	2 51 68 737
NPS	4 21 28 059
Security Deposit	19 13 56 432
With Held Amount of Contractors	3 85 68 656
1% Testing Charges	1 42 76 948
Rangmanch Deposit	5 03 906
Janbhagidari Pevar Block Income	1 13 79 810
Labour Cess 1%	89 27 481
Vehicle Advance-Recov In bank	4 10 680
Other Deduction Salary Re in Bank	23 038
Vehicle Advance Scooter	4 300
Food Grain Loan Deduction	4 000
Tender Deposite	2 14 209
Aavaas Yojana	71 62 800
Bonus Withheld	65 17 263
Corporator Salary Payable	10 500
CPF	2 00 592
EPF Difference Held	1 31 53 551
EPF Diff Samvit	2 35 791
EPF From Employee Salary	15 74 026
EPF With Held	94 218
ESIC Diff With held	10 22 905
Gandhinagar Smart City	25 50 00 000
Group Insuance Contribution	4 200
GST Devarsh Construction	5 67 575
Interest Payable on NPS FD Acc	9 86 483
Kamal Enterprise(Tree Guard)	4 50 055
LIC	2 728
Mobile Library Membership Deposit	16 270
Other Advance	98 012
Other Deduction	15 71 222
Other Liabilities	10 07 210
Pethapur Nagarpalika	1 29 00 000
Professional Tax from Salary	99 640
Professional Tax Withheld	15 10 955
Services Tax Devarsh Construction	29 749
Solid west GT Deposit	25 000
Surat Municipal Corporation NPS	( 3 170)
Tds on salary Payable	( 12 000)
Unspend Interest On other FD	3 26 275
Unspend Interest On NPS FD	1 49 10 815
Suspence	38 49 583
Employer Contribution NPS	48 96 115
S S Penalty -Sanitation Department	0
Corporation Social Responsibility	2 70 000
Unspent ICDS Grant SNA	3 52 850
Dhruv Vagasiya	22 800
	n



<b>Ambapur Gram Panchayat</b>	0
Genereal Fund	32 83 046
GST With Held	24 707
Prof Tax Withheld	480
	0
<b>Amiyapur Gram Panchayat</b>	0
General Fund	16 63 985
Professional Tax Withheld	1 610
	0
<b>Bhat Gram Panchayat</b>	0
Labour Cess	168
General Fund	58 52 039
Security Deposite Goradwala Infracon	421
Professional Tax Withheld	4 980
	0
<b>Khoraj Gram Panchayat</b>	0
Sundry Creditors	46 551
General Fund	39 25 291
Gandhinagar Municipal Corporation	10 29 405
Professional Tax Withheld	3 620
Security Deposit	( 5 000)
	0
<b>Koba Gram Panchayat</b>	0
General Fund	26 11 103
Professional Tax Withheld	3 550
	0
<b>Kolwada Gram Panchayat</b>	0
General Fund	2 64 813
Professional Tax Withheld	2 199
	0
<b>Koteswar Gram Panchayat</b>	0
Labour Cess	266
2.5% SD	666
General Fund	44 01 717
Taluka Panchayat Kapat	4 759
PT Withheld	480
	0
<b>Kudasan Gram Panchayat</b>	0
General Fund	1 43 70 788
Professional Tax Withheld	6 000
	0



<b>Pethapur Nagarpalika</b>	0
Labour Cess	1 66 386
Add 2.5% SD	93 742
Education Cess	( 97 666)
EPF Withhld	58 668
General Fund	4 53 68 127
GST with held	21 784
other Deduction	6 841
Professional Tax with held	31 200
Retaintion Money Vinayak Construction	( 7 84 154)
S.D 2.5% Vinayak Construction	45 607
Security Deposit	( 2 31 175)
Testing Charge	67 311
	0
<b>Por Gram Panchayat</b>	0
General Fund	4 13 091
GST Withheld	17 110
Professional Tax Withheld	1 960
	0
<b>Randesan Gram Panchayat</b>	0
General Fund	8 80 286
Professional Tax Withheld	1 850
	0
<b>Randheja Gram Panchayat</b>	0
General Fund	14 31 687
Testing Charges	1 981
Professional Tax Withheld	2 100
	0
<b>Raysan Gram Panchayat</b>	0
General Fund	68 96 026
2% Security Deposit	22 807
Professional Tax Withheld	3 080
	0
<b>Sargasan Gram Panchayat</b>	0
General Fund	1 58 628
Professional Tax Withheld	3 600
	0
<b>Sughad-Nabhoi Gram Panchayat</b>	0
General Fund	12 41 016
Professional Tax Withheld	2 060
	0





Vavol Gram Panchayat	0
General Fund	4 12 896
Testing Charges	26 853
Professional Tax Withheld	1 910
	0
Zundal Gram Panchayat	0
Labour Cess	322
General Fund	43 66 533
S D 2.5%	806
Professional Tax Withheld	9 560
	0
<b>Grand Total</b>	<b>1 12 39 81 940</b>

## 5 Grant Account

Particulars	As at 31st March, 2024
(a) Capital Grant	4 58 57 60 282
Revenue Grant	1 10 54 84 128
	0
<b>Grand Total</b>	<b>5 69 12 44 410</b>

## 6 Fixed Assets [Amount in Rs.]

Particulars	As at 31st March, 2024			
Asset Class	Gross Block (Cost)	Depreciation upto 2022-23	Depreciation 2023- 24	Net block
ICT	22,457,582.00	8,478,255.88	3,342,849.03	10,636,477.09
Electrical Engineering	415,262,069.00	217,728.04	266,225.38	414,778,115.58
City Engineering	628,200,000.00	-	-	628,200,000.00
Town Planning	36,212,195,276.00	-	-	36,212,195,276.00
Mechanical	343,615,470.00	176,211,178.20	24,643,453.76	142,760,838.04
Store	14,262,311.85	5,361,098.72	1,004,213.38	7,896,999.75
Other Branches	1,556,750.00	-	1,556,750.00	-
<b>Total</b>	<b>37,637,549,458.85</b>	<b>190,268,260.85</b>	<b>30,813,491.54</b>	<b>37,416,467,706.46</b>

## 7 Investments [Amount in Rs.]

Particulars	As at 31st March, 2024
BANK FD	19 42 42 120
GSFS FD A/C	5 03 12 76 919
Gandhinagar Smart City Development Ltd. Share	5 00 000
<b>Grand Total</b>	<b>5 22 60 19 039</b>



Particulars	As at 31st March, 2024
<b>(a) Deposits (Asset)</b>	
Vehicle Deposit to Kalptaru	3 500
Deposit Anamat Exp	3 500
Vehicle Deposit to Kalptaru	50 000
Gujarat Gas Equipement S.D	50 460
	<b>1 07 460</b>
<b>(a1) Receivables*(property tax)</b>	<b>1 98 87 28 472</b>
<b>other receivables as per annexure</b>	<b>61 02 90 020</b>
<b>(b) Loans &amp; Advances (Asset)</b>	
Advance to Baldevbhai	1 47 800
Advance to District Sports Officers(Kheltmahakumbh)	3 00 000
Advance to Gujarat Rural Indus market Co Ltd	44 000
Advance to K M Rabari(Zonal Officer)	40 000
Advance to Lalubhai N Muniya(C.N.C.D Branch)	25 000
Advance to Lokdayra Grant (sports officer)	2 43 000
Advance to R & B Dept (UDP-78)	3 45 02 141
Advance to R & B Dept (UDP-78)-2019-20	10 00 00 000
Advance to R G Patel (zonal Officer)	40 000
Advance to Shaileshbhai	10 56 000
Advance to S m Shaikh	20 000
Advance to UHC Sector 24	59 750
Advance to Vijaybhai Prajapati(Animal Catcher)	20 000
Advance to Virendrasinh Zala	30 000
Advance to Cricket Tournament	40 000
Festival Advance	( 3 28 850)
Food Grain Advance	( 2 53 500)
Kaushik I Soni	25 000
Khoraj Gram Panchayat	10 29 405
Pethapur Nagarpalika	13 19 637
Ratilal J Prajapati (Clerk)	30 000
Travelling Advance	40 000
Unpendrabhai Sutariya	10 000
	<b>13 84 39 383</b>
	<b>0</b>
Accrued Interest On GSFS	23 99 90 658
Shree Ambica Water Development Corporation	36 31 474
<b>Kolwada Gram Panchayat</b>	
Khoraj Gram Panchayat	46 551
<b>Pethapur Nagarpalika</b>	
Gandhinagar Municipal Corporation	1 29 00 000
	<b>25 65 68 683</b>
<b>Grand Total</b>	<b>2 99 41 34 018</b>

\*outstanding receivables upto 31-03-2023 accrual effect



## Particulars

As at 31st March, 2024

## Balance with Schedule bank

(a) Allahabad Bank-1898	13 61 823
Axis Bank 7242 (15Th Finanace Comm) A/c	16 99 47 264
Axis Bank A/c 1000 General Income	21 50 470
Axis Bank A/c 1447 Property Tax	0
Axis Bank Amrut 2.0 Bank	0
Bank Of Baroda NULM - 26871	2 04 85 885
Bank of Baroda Payment A/c 2445	3 77 08 616
Bank Of India-10892	3 55 67 022
Bank of India 445-NULM	1 00 166
Bank of India 570 Entertainment	15 125
Bank of India 571-Property Tax	1 28 811
Bank of India-572-Professional Tax	39 176
Dena Bank 25976	1 000
HDFC Bank A/c-7771	3 09 01 259
HDFC Bank A/c 2950	43 180
ICICI BANK-016501018371 (UID)	19 595
ICICI BANK-016501019202 (Property Tax)	10 20 134
ICICI BANK-016501019203 (Professional Tax)	16 863
ICICI BANK-016501019204 (Entertainment Tax)	1 025
ICICI BANK-016501019206 (General Income)	14 98 61 055
ICICI BANK-016501019209 (PMAY)	1 726
ICICI BANK-016501019210 (Amrut)	13 66 81 230
ICICI Bank ROB A/c-1478	4 11 25 563
ICICI BANK(Smart City)-016501019215	859
Kotak Amrut-926	215
Kotal Bank-116	1 11 82 61 493
Kotak Bank General-933	3 29 18 76 302
Kotak Bank Professional Tax-995	3 78 91 827
Kotak Bank Property Tax-964	12 61 79 951
Kotak SBM-902	1 18 93 273
Kotal Vehicle Tax -715	24 55 08 365
Online Bank-00652	11 15 09 206
SBI-31636525618	7 98 66 583
State Bank of India-96481	3 56 564
Kotak EPF-804	12 01 574
Axis amrut 2.0 - 3675	4 47 27 587
Axis bank - NNM - SNA- 28004	1 31 457
HDFC PMT - 0877	16 06 66 794
ICDS GRANT BANK - SUSPENSE	4 22 147
ICICI ICDS BRANCH BANK ACCOUNT	1 08 907
KOTAK PMT - 527	11 63 17 337
SBI -NGT - 287	46 00 00 000
STATE BANK OF INDIA - 9045 (Fire Branch)	99 61 295
Union -ICDS - 2129	3 64 54 597
<b>Ambapur Gram Panchayat</b>	
ADC Bank-02534	47 76 575



**Amiyapur Gram Panchayat**  
HDFC Bank-375

30 34 582

**Bhat Gram Panchayat**  
Bank of Baroda-2550

3 63 62 137

**Khoraj Gram Panchayat**  
Central Bank-03138  
DGGB-3120

2 06 09 963  
192

**Koba Gram Panchayat**  
Dena bank-1307

60 92 515

**Kolwada Gram Panchayat**  
Bank of Baroda  
Dena Bank-6224  
DGGB-6224

68 00 808  
( 20 03 381)  
( 8 38 252)

**Koteswar Gram Panchayat**  
HDFC Bank-023

71 18 571

**Kudasan Gram Panchayat**  
ADC Bank-002911

3 01 97 599

**Pethapur Nagarpalika**  
Bank of Baroda-14207  
Bank of Baroda-2209  
Bank of Baroda-3977  
Kotak Bank  
Bank of Baroda-14209  
IDBI Bank-9672

26 470  
97 734  
4 09 14 505  
1 77 272  
( 2 34 208)  
( 30 68 057)





**Por Gram Panchayat**

ADC Bank-27695

39 82 038

**Randesan Gram Panchayat**

Axis Bank-1204

39 37 143

**Randheja Gram Panchayat**

ADC Bank-013917

Bank Account-3

99 01 815  
( 15 38 748)**Raysan Gram Panchayat**

Axis Bank-5168

1 56 02 860

**Sargasan Gram Panchayat**

Bank of Baroda-1070

1 01 06 273

**Sughad-Nabhoi Gram Panchayat**

Dena Bank-582

Dena Bank-733

HDFC-0014

( 52 787)  
( 1 10 648)  
1 02 55 020**Vavol Gram Panchayat**

CBI Bank-33808

99 90 875

**Zundal Gram Panchayat**

Bank Account-1

Unioun Bank-487

( 1 89 823)  
2 41 88 945

6 71 66 51 311

**(b) Cash On Hand**

6 018

**Grand Total****6 71 66 57 329**

## Revenue From Operations

## Particulars

RTI Fees Income	9 921
Misc Income	6 04 245
Rangmanch Income	( 25 73 717)
Administrative Income	( 65 000)
Muktidham Income	1 40 343
Salary Recovery Income	1 70 115
Recruitment application income	48 17 802
Election Income	29 582
Audit Recovery Income	1 08 858
Bank FD Interest Income	( 17 36 73 219)
Bank Interest Income	16 15 03 383
Penalty Income	9 41 536
Tender Fees Income	50 93 617
Shop & Lari Rent Income	( 62 760)
BU Permission & Scrutiny Income	3 82 99 25 752
Nursing Income	4 75 920
Mobile Toilet Van Income	3 40 000
Bulk Users Sanitation Charges income	1 18 360
Way Bridge Income	2 52 452
Plastic & Hotel waste Collection Income	54 000
Varmi-Compost Plant Income	14 68 822
Animal Catch Income	31 60 147
Vehicle Rent Income	54 14 005
Advertisement Income(Hording)	2 59 73 150
Birth & Death Registration Fees	1 08 393
Marriage Registration Fees	54 807
Fire Call Charges Income	12 435
Fire Safety Income	2 03 272
Fir NOC of Crackers & Kite Store	51 00 145
Fire NOC online	79 39 730
Shop Registration/Lice Fees	1 54 500
Sec-28 Bal udhyan Nauka Vihar-Mini Train Income	62 29 499
Water Administrative charges	( 10 710)
Drainage Connection Charges	82 37 106
Property Tax Income	1 50 99 53 711
Professional Tax Income	17 41 00 195
Vehicle Tax Income	13 43 74 691
Food Safety Regi & Licence Income	3 28 770
Octroi Grant	17 56 98 965
Labour Cess Income	15 040
Aadhar Card Income	14 27 094
SBI epay income	1 120
Covid 19 grant mahatma mandir income	2 35 50 237
Financial Assistance for the pre vibrant musical co	10 00 000



General Income	64 400
Misc. Recovery	86 701
Mobile Library van income	1 790
Rental Charges Income	16 85 426
Restoration Charges	14 90 345
Round off	4
15th Finance Grant Income	11 90 41 626
Amrut 2.0 Grant Income	1 37 77 90 748
GUDC ROB Grant income	22 51 87 706
Malariya Contingency Income	16 120
Malariya Staff Salary Grant Income	10 59 686
MLA Grant Income	17 44 718
Professional Tax Grant income	9 95 01 234
SJMMSVY UDP 78-grant income	1 03 10 59 055
Special Assistance Part - I Grant Income	12 27 36 629
Special Assistance Part - IV Grant Income	1 25 43 265
S S Penalty Income	2 61 37 675
Urban Health Society Grant income	21 00 716
accrual income as per annexure	61 02 90 020
<b>Gross Total</b>	<b>9 54 52 44 179</b>

## Particulars

As at 31st March, 2024

### 11 Other Expenses

Corporation Office Renovation Exps	45 43 034
Navin Pay & Use Toilet & Public Toilet Exps	2 39 755
Navin Pay & Park and Parking Renov Exps	1 79 56 167
SJMMSVY UDP-78 Grant Exps	1 03 17 49 979
Saheri Pachhat Vistrma Malkhakiya Suvudha Exps	9 11 31 955
Basic Facility in peri feri Area Exps-2022-23	2 29 91 874
Basic Facility in peri feri Area Exps-2023-24	5 16 38 340
New Ward office Renovation Exps	2 50 00 000
Theater Renovation Exps	23 85 771
School Infrastructure Development Work Exps	3 84 36 598
Navin Pay & Park and Parking Exps	0
Developing Park and Internal Facility Dhorwad	45 87 915
Sec-24 & Sec-21 Varmi Compost Plant site Dev	4 42 070
CC of Internal roads in the Entire Municipal Area	4 16 045
Compuound Wall Construction Around the Sector	1 76 10 611
Muktidham and Children Funeral & Other Exps	48 89 470
Garden Development Renovation and Nursery Work	4 96 42 394
Fatak Mukht Gujarat Scheme DPR Work Exps	22 51 87 706
Cost of Building fire outpost in GMC Area	9 03 956
GMC Newly Included area basic Infra Dev Exps	95 17 127
GMC Area Dog Sterilisation ABC Centre Work Exps	1 33 326
GMNP Cost for Construction of Urban Health Centre	5 87 836
GMNP Exps for development of Lakes	1 25 88 976
Amrut 2.0 Grant Exps	1 37 77 90 748
Busi Prof Tax Grant Exps	8 83 81 450
15th finance Commission Grant Exps	11 90 41 626
GMC New Area Asphalt and CC Road Exps	3 26 51 259
GMC Area Dranage Line Suage Pump Exps	27 20 59 631





New Pipeline, Water Pump house in new Area Exps  
 Saheri Panchhat area basic facilities - sandip ra  
 Saheri pachat area work - N P PATEL  
 Sheltar scheme rain basera  
 Construction of Bridge at basan gam with J Ro  
 GMNP no construction costs for the townhall  
 Expenditure for Honorable officers as well as  
 GMNP cost for construction of New recharge W  
 Urban Utility development works at khoraj vill  
 the cost of installation of Permenenat Hordin  
 Expenditure for renovation of Anganwadi and C  
 Cost of construction of English Medium School  
 SIMMSVY Grant exps (2015-16)  
 New Areas cost of construction of Public Toi  
 Chargeable FSI  
 M.L.A. Grant exp.  
 Software Programme Exp.  
 Telephone Intercome Exp.  
 E-Governer Project Info. Center Online Exp.  
 Methen Gas Plant Exp.  
 Waste to Energy and CND Waste Exp.  
 SBM SWM  
 Contingency Costs for Urban Primary Health Cen  
 Foging Machine Exp.  
 Fire Exusting Equipment & Vehicle Exp.  
 Vehicle Pool Machinery Exp.  
 Cost of Purchase of Mechanical Machinery  
 Samany Sabha Na Juna Manjur Bill Kharch  
 Mayor Sugg. Capital Work Exp. (2020-21)  
 Mayor Sugg. Capital Work -Tata Motors Ltd.  
 Mayor Suggest Exp. (2023-24)  
 Mayor Sugg. Grant Exp. (2021-22)  
 Mayor Sugg. Lok Suvidha Kharch (2022-23)  
 Dy Mayor Suggested Work (2022-23)  
 Mayor Suggested Work (2021-22)  
 Chairman Sugg. Work Grant Exp. (2021-22)  
 Corporation sugg. Lok suvidha work shreeji ass  
 Corpo. Lok suvidha work - Indian Red Cross  
 Corporate Suggested work (2023-24)  
 Corporate Sugg. Lok work - 2022-23  
 Corporator Sugg. Work (2021-22)  
 Furniture & Fixures  
 Mayor Suggested work (2023-24)  
 Chairman Sugg. Work Grnat (2023-24)  
 Chairman Sugg. Work Grant Exp. (2022-23)  
 Expenditure for tree planting and breeding in  
 Special assistance part - I exp.  
 Special assistance part - VI exp.  
 Outsourcing Salary Exp.  
 Recruitment Exp.  
 Outsourcing Security Guard Exp.  
 Cose of Cleaning of the officers of Gamnapa  
 Emp Financial Help Exp.  
 Election Exp.  
 Postage Exp.

30 10 78 822  
 10 39 034  
 15 03 902  
 1 63 28 162  
 4 25 807  
 1 94 645  
 8 04 96 977  
 22 59 000  
 38 74 282  
 89 10 614  
 2 95 865  
 10 78 442  
 4 50 23 103  
 2 82 454  
 19 60 97 051  
 10 68 762  
 88 163  
 6 500  
 35 529  
 5 72 300  
 77 62 378  
 2 61 57 672  
 2 87 760  
 7 94 515  
 76 20 782  
 1 18 146  
 8 96 150  
 7 38 780  
 25 67 400  
 7 05 280  
 3 12 70 573  
 25 90 728  
 59 09 445  
 22 10 635  
 6 39 505  
 4 32 122  
 7 69 597  
 5 22 090  
 4 87 72 785  
 3 63 00 211  
 1 21 41 966  
 11 39 332  
 68 48 998  
 13 27 060  
 6 62 856  
 30 15 716  
 12 27 36 629  
 1 25 43 265  
 17 72 37 763  
 41 153  
 2 06 55 638  
 73 69 594  
 2 500  
 62 450  
 1 08 000





Salary Mahekam & Other Exps.	21 93 07 344
Medical Treatment Exp.	46 584
Bonus Exps.	4 97 376
Fire Brigade Rojamdar Emp. Salary Exp.	8 75 077
Telephone Exp.	3 94 177
Audit Fee Exp.	1 94 900
Govt. Quarters Rent Exp.	51 200
Bank Charges	7 843
Consultancy exp.s	8 08 616
IT TDS (int)	68 959
Shree Aditya Educaion and charitable trust	1 11 300
Vehicale Repairing exp.	46 87 693
Operation and Maintenance Exp.	2 88 84 133
Vehicle Insurance Exp. (Fire Dep.)	3 46 093
Vehicle Insurance Exp.	19 21 578
Petrol & Diesel Exp.	1 93 60 401
Fire Brigade Petrol Exp.	18 19 775
Fire Branch Vehicle Repair & Maintenance Exp.	20 22 655
Yantrik Machine Repairing exp.	1 93 899
Outsourcing vehicle rent exp. For all branch	4 25 35 257
Traffic ireland/circle Repairing and main. E.	38 64 608
Mahapalika Hastak Milkat Maramat Exp.	14 52 93 902
GMC Owned Garden Maintenance Expense	3 55 55 449
National Festival Celebration Exp.	19 98 387
Govt. Samarambh Exp.	2 52 35 186
Pavor Block 10% GMC Janbhagidari Exp.	1 01 42 283
G20 Summit Spending	99 08 289
Sujalam Suflam Jal Abhiyan 2022 Grant Exp.	18 26 889
Swachh Bharat Mis. Grant Exp.	5 95 184
Swachh Bharat Abhiyan & Capacity Bul. (ICE) Ex	5 81 779
City Internal Road Shopping Center Cleaing	26 12 52 751
GMC Area 100 KM Hor. & Ver. Road Cleaing	9 18 31 746
Public Toilets Maintanance Exp.	1 29 84 043
Newly included rural area road cleaning exp.	11 29 53 944
SBM capacity Building	1 77 000
SBM IEC 9757	3 17 000
Dhor Dabba Exp.	4 05 47 421
Dog Khasikaran & Immunization Exp.	60 24 850
Uniform Exp.	5 16 600
Advertisement Exp.	39 42 694
Printing, stationary & xerox Exp.	88 03 317
Office Exp.	73 57 930
Municipal comm. Atithya satkar Exp.	1 27 084
Mayor Council fee exp.	23 600
Festivle exp.	29 75 480
Resp. Mayor Atithya Satkar exp.	2 77 036
Resp. Dy Mayor Atithya Stkar Exp.	2 31 428
Chairman Guest Exps	5 16 338
Secretary Office Exp.	1 35 503
Resp. Mayor Discretionary Exp.	10 98 562
Commissionar Discretionary Exp.	22 756
GMC Officers and Elected Members Spors Exp.	8 46 186
Honorable Deputy Mayor discretionary Expenses	2 74 837
Hon. Standing Committee Chairman Discr. Exp.	7 69 559
Legal Exp.	13 01 843



Sagrbha Mahila Vaheli Nodhni, Prasuti Exp.	2 50 915
Mega Health Camp Exp.	9 08 245
Akasmik Rogchala Rahat Exp.	69 77 709
GMC UHC Instrument and Medicine Purchase Exp	17 000
Grant Toward Salary Allowance and Contingence	2 88 99 674
Dindayal clinic Grant Exp.	20 16 831
Family Benefit Grant Exp. HLT - 110	15 00 000
Covid 19 Grant Mahatma Mandir Exp.	2 35 50 237
Health Fix pay Staff Salary Grant Exp	0
Salary, wages & Bouns of Urban Malaria Staff	9 68 950
National Carrier Disease Grant Exp.	0
Malaria Contingency Exp.	16 120
GMC UHC Instrument and Medicine Pur Exp	52 584
Fogging Work Expense	14 51 155
Gujarat Urban Livelyhodd grant exp.	2 36 210
Grnat of PMSvanidhi Socio Economic Exp.	2 09 220
Muktidham /cremation Electri. & Maintenance exp.	46 20 815
Computer Repairing & EVM Rep. Exp.	5 29 694
WIFI & Internet Exp.	12 45 531
Uidsmt Grant Exp. (Aadhar Card)	32 34 263
Enrochment Operation Cost	7 08 700
Police Protection expenses during enforcement	15 22 284
Electricity exp.	13 64 45 932
Electric Repairing Work	5 87 60 381
F.S.S.A.I. Sample Exp.	0
Expenses Retaing to Afforestation and tree PI	4 82 521
Salary to Councilers	48 47 000
All Committee Meeting Exp.	5 67 839
Varmi Compost Plant Maintenance Exp.	3 500
Door to Door Garbade Disposal Exp.	6 87 90 048
Tds Exps	1 11 514
Expenses paid in 2024-25 to be accrued	32 01 86 623
<b>Grand Total</b>	<b>6 48 96 82 326</b>



**GANDHINAGAR MUNICIPAL CORPORATION**

Reconciliation of Accrual based Financial Statement with Cash based Financial statements.

Major Head	Cash Base in ₹	Accrual base in ₹	Change in ₹
<b>Balance Sheet</b>			
<b>Liability</b>			
Corpus Fund	9,191,589	9,191,589	(0)
Reserves and Surplus	6,215,042,397	45,528,860,153	39,313,817,756
<b>Deposites &amp; Current Liabilities</b>	803,795,320	1,123,981,940	320,186,621
Grant Account	5,691,244,410	5,691,244,410	-
<b>Total</b>	<b>12,719,273,717</b>	<b>52,353,278,093</b>	<b>39,634,004,376</b>
<b>Asset</b>			
Fixed assets (Net Block)	381,481,820	37,416,467,706	37,034,985,886
Investments	5,226,019,039	5,226,019,039	-
Current Assets	395,115,526	2,994,134,018	2,599,018,492
Cash and Bank Balances	6,716,657,329	6,716,657,329	-
<b>Total</b>	<b>12,719,273,714</b>	<b>52,353,278,093</b>	<b>39,634,004,379</b>
<b>Profit and Loss Account</b>			
<b>Income</b>			
Revenue from Operations	8,655,646,719	9,545,244,179	889,597,459
Other Income	-	-	-
<b>Expenses</b>			
Other Expenses	6,436,702,397	6,489,682,326	52,979,929
Exceptional items	-	-	-
Depreciation	-	30,813,492	30,813,492
<b>Profit (Loss) for the year</b>	<b>2,218,944,322</b>	<b>3,024,748,361</b>	<b>805,804,039</b>

