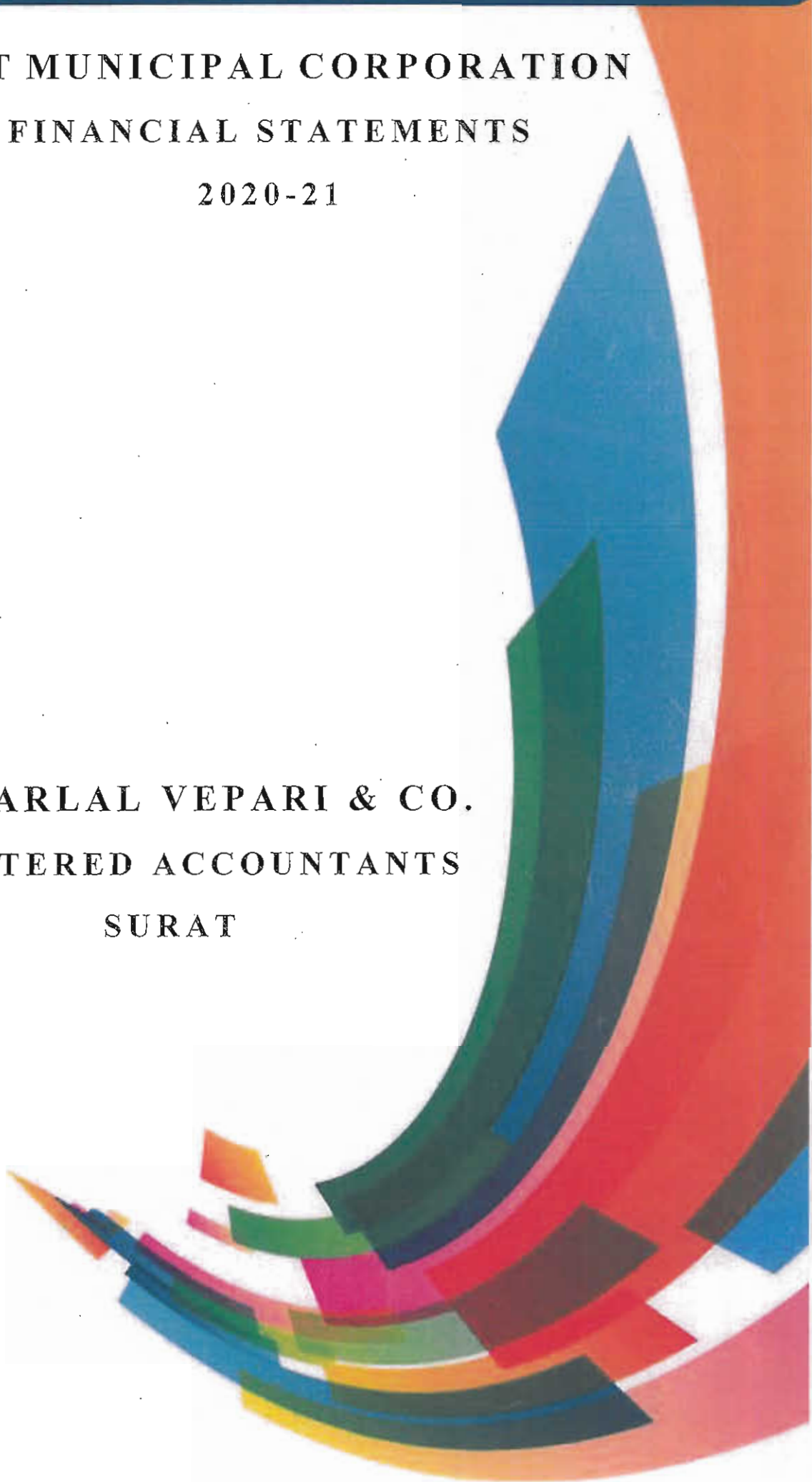


**SURAT MUNICIPAL CORPORATION**  
**FINANCIAL STATEMENTS**

**2020-21**

**NATVARLAL VEPARI & CO.**  
**CHARTERED ACCOUNTANTS**  
**SURAT**



# NATVARLAL VEPARI & CO.

*Chartered Accountants*

PAN : AADFN5448E

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## INDEPENDENT AUDITOR'S REPORT

### Opinion

We have audited the financial statements of **THE SURAT MUNICIPAL CORPORATION, Surat** which comprise the Balance Sheet as at 31<sup>st</sup> March 2021, and the Income and Expenditure Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the entity as at March 31, 2021, and the Excess of Income over Expenditure of the **THE SURAT MUNICIPAL CORPORATION, Surat** for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant

to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Management is also responsible for overseeing the entity's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We have conducted a limited scope audit in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we comply with ethical requirements and plan and perform the audit to obtain reasonably moderate assurance about whether the financial statements are free from material misstatement.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

*The audit is limited primarily to inquiries of personnel of the local body and accounting and analytical procedures applied to financial data. We have not performed all the substantive tests under the audit and accordingly, our expressed audit opinion thus is based upon our verification.*

The audit has been confined to scrutiny of ledger accounts with complete traceability of movements in the transactions during the year to various elements of the financial statements, corroborating with corresponding comparatives. This statement is the responsibility of the management and has been approved by the Standing Committee of Surat Municipal Corporation.

Our responsibility is to issue a report on these financial statements based on our audit.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

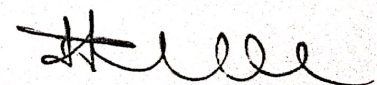
We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings that we identify during our audit.

Date: **3 NOV 2021**  
Place: SURAT

For NATVARLAL VEPARI & CO.  
CHARTERED ACCOUNTANTS  
Firm Reg. No. : 123626W



Hiren Ravindra Vepari  
Partner

Membership No. 102680

**SURAT MUNICIPAL CORPORATION**  
BALANCE SHEET AS ON 31ST MARCH, 2021

PARTICULARS	Schedule No.	Amount in (Rs.)	
		2020-2021	2019-20
<b>SOURCES OF FUNDS</b>			
<b>Own Funds</b>			
(a) Municipal Funds	1	36,355,703,178.71	36,228,567,276.29
(b) Reserves and surplus	2	152,473,128,563.75	142,498,420,535.67
		<b>188,828,831,742.46</b>	<b>178,726,987,811.96</b>
<b>Loan Funds</b>			
Secured loans	3	2,000,000,000.00	2,000,000,000.00
		<b>2,000,000,000.00</b>	<b>2,000,000,000.00</b>
<b>GRAND TOTAL...</b>		<b>190,828,831,742.46</b>	<b>180,726,987,811.96</b>
<b>APPLICATION OF FUNDS</b>			
<b>Fixed Assets</b>			
Gross Block	4	139,154,633,399.42	127,290,613,256.41
Less: Depreciation		41,134,642,224.70	36,161,974,456.74
Net Block		<b>98,019,991,174.72</b>	<b>91,128,638,799.67</b>
Capital - Work In Progress (FA)	5	80,998,586,552.39	80,091,378,393.66
Investments	6	1,258,081,200.00	1,258,081,200.00
<b>Current assets, loans and advances</b>			
(a) Inventories	7	348,310,136.68	577,852,126.69
(b) Sundry Debtors	8	1,614,512,934.25	1,249,944,609.25
(c) Cash and bank balances	9	7,246,358,192.63	9,595,292,615.49
(d) Loans and advances	10	18,101,801,186.03	11,700,562,010.43
		<b>27,310,982,449.59</b>	<b>23,123,651,361.86</b>
<b>Less: Current liabilities and Provisions:</b>			
(a) Current liabilities	11	16,758,809,634.24	14,874,761,943.23
(b) Provisions For Taxes			
<b>GRAND TOTAL...</b>		<b>190,828,831,742.46</b>	<b>180,726,987,811.96</b>

For Natvarlal Vepari & Co.  
Chartered Accountants.  
Firm Reg. No. 123626W

  
Hiren R. Vepari  
(Partner)  
Membership No. 102680

Place : Surat  
Date

**3 NOV 2021**

UDIN: 21102680AAAAAL1339

  
Chief Accountant  
Surat Municipal Corporation

  
Deputy Municipal Commissioner  
Surat Municipal Corporation

  
Commissioner  
Surat Municipal Corporation

**SURAT MUNICIPAL CORPORATION**  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2021

		Amount in (Rs.)	
PARTICULARS	Schedule No.	2020-2021	2019-20
<b>Income</b>			
Tax Revenues	12	12,400,405,159.24	12,585,400,970.96
Non Tax Revenues	13	4,069,461,400.36	6,296,432,440.98
Govt. Grants, Contri. & Subsidies	14	3,340,223,976.16	1,191,010,008.75
Compensation in lieu of Octroi	15	7,225,956,080.00	7,225,957,251.00
Other Income	16	820,192,226.22	1,074,937,108.30
		<b>27,856,238,841.98</b>	<b>28,373,737,779.99</b>
<b>Expenditure</b>			
Payments & Benefits to Employees	17	15,486,933,800.64	14,611,200,412.71
Administration Expenses	18	4,434,827,117.49	3,191,934,185.65
Repairs and Maintenance	19	1,725,135,548.59	2,071,992,764.66
Service & Utilities Charges	20	3,197,073,376.99	3,657,613,567.32
Finance Charges	21	432,690,899.98	277,636,502.06
Depreciation	22	4,972,667,767.96	4,550,670,420.81
		<b>30,249,328,511.65</b>	<b>28,361,047,853.21</b>
<b>Net Surplus for the year before taxation</b>		<b>-2,393,089,669.67</b>	<b>12,689,926.78</b>
Less : Provision for taxes			
<b>Net Surplus for the year after taxation</b>		<b>-2,393,089,669.67</b>	<b>12,689,926.78</b>
Prior Period adjustments			
(a) Prior period incomes	23	1,433,977,581.34	489,063,865.99
(b) Prior period Expenses	24	35,272,929.69	32,696,502.58
<b>Excess of Income Over Expenditure</b>		<b>-994,385,018.02</b>	<b>469,057,290.19</b>
Balance brought forward (Refer Sch.2)		6,528,107,436.88	6,059,050,146.69
<b>Appropriation</b>			
Transfer to Capital Fund			
Transfer to General Fund			
<b>Balance carried to Balance sheet</b>		<b>5,533,722,418.86</b>	<b>6,528,107,436.88</b>
<b>Notes forming part of Accounts</b>	25		

For Natvarlal Vepari & Co.  
Chartered Accountants.  
Firm Reg. No. 123626W



Hiren R. Vepari  
(Partner)  
Membership No. 102680

Place : Surat  
Date :

3 NOV 2021

UDIN: 21102680 AAAAAL2339

  
Chief Accountant  
Surat Municipal Corporation

  
Deputy Municipal Commissioner  
Surat Municipal Corporation

  
Commissioner  
Surat Municipal Corporation

SURAT MUNICIPAL CORPORATION  
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021

(Rs in Lakhs)

	Year ended 31st March, 2021		Year ended 31st March, 2020	
<b>A. Cash flow from Operating Activities</b>				
Profit before tax		(23,930.89)		126.90
Adjustments for:				
Depreciation and Amortisation Expense	49,726.68		45,506.70	
Finance Costs	1,733.61		1,738.39	
Interest Income	(2,781.69)		(5,041.66)	
Receipts Directly Credited to Capital Receipts	109,542.41		126,093.07	
Prior Period Income	14,339.78		4,890.64	
Prior Period Expenses	(352.73)	172,208.05	(326.97)	172,860.17
Operating Profit before Working Capital Changes		148,277.16		172,987.07
(Increase) / Decrease in Trade and other Receivables	(67,658.08)		(29,208.55)	
(Increase) / decrease In Inventories	2,295.42		1,584.90	
(Decrease) / Increase in Trade and Other Payable	18,840.48		20,241.62	
		(46,522.18)		(7,382.03)
Cash Generated from Operations		101,754.98		165,605.04
Direct Taxes ( Paid ) / Refund.				
<b>Net Cash Flow from Operating Activities (A)</b>		<b>101,754.98</b>		<b>165,605.04</b>
<b>B. Cash Flow from Investing Activities</b>				
Purchase of Fixed Assets		(118,640.20)		(33,485.86)
Investment in Capital WIP		(9,072.08)		(139,541.97)
Purchase of Investments				
Interest Income		2,781.69		5,041.66
<b>Net Cash Inflow from Investing Activities (B)</b>		<b>(124,930.59)</b>		<b>(167,986.17)</b>
<b>C. Cash Flow from Financing Activities</b>				
Redemption of Capital fund		(7,969.37)		(19,944.78)
Increase / (Decrease) in Earmarked Funds		9,240.73		(7,078.68)
Increase / (Decrease) in Debt Service Reserve Fund		148.52		0.70
Interest Paid		(1,733.61)		(1,738.39)
<b>Net Cash Outflow from Financing Activities (C)</b>		<b>(313.72)</b>		<b>(28,761.15)</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>		<b>(23,489.33)</b>		<b>(31,142.28)</b>
Cash and Cash Equivalents at the beginning of the year		95,952.92		127,095.20
Cash and Cash Equivalents at the end of the year		72,463.59		95,952.92

For Natvarlal Vepari & Co.  
Chartered Accountants.  
Firm Reg. No. 123626W

  
Hiren R. Vepari  
(Partner)  
Membership No.

Place : Surat  
Date

3 NOV 2021

UDIN: 21102680/AAAAAL1839

  
Chief Accountant  
Surat Municipal Corporation

  
Deputy Municipal Commissioner  
Surat Municipal Corporation

  
Commissioner  
Surat Municipal Corporation

**SURAT MUNICIPAL CORPORATION**

**Schedule No. 1**

**Municipal Funds**

Account Head	2020-2021	2019-20
<b>A) Corpus Funds</b>		
Capital Fund	18,846,042,915.70	19,628,657,582.70
General Fund	226,212,747.87	240,535,124.74
<b>(A)</b>	<b>19,072,255,663.57</b>	<b>19,869,192,707.44</b>
<b>B) Earmarked Funds</b>		
Sinking Fund	973,237,204.00	549,834,100.00
Pension and Gratuity Fund	1,858,419,458.75	1,768,827,719.84
Hazardous Service Compensation Fund	3,657,722.30	3,459,414.30
Mayor's Fund	35,627,340.39	29,799,634.39
Councillors Fund	73,597,931.23	131,130,990.12
May/Dy. May/SCC/P.Led Discretionary Fund	304,470,171.69	301,008,474.33
Female MLA's Discretionary Grant Fund (R&B)	16,862,359.86	18,333,188.88
Land Acquisition Fund	1,300,000.00	1,300,000.00
Hospital Development Fund	419,722.94	419,722.94
MLA'S Discretionary Grant Fund (SMC AREA)	99,430,169.97	117,153,965.07
SMC CSR FUND	2,900,289.00	2,900,289.00
Vehicle/Machin. Accident Compensation Fund	10,000,000.00	7,500,000.00
MLA'S Discretionary Grant Fund (R&B)	114,922,707.63	0.00
Entertainment Grant Fund	169,791,268.00	644,356,436.56
District Planning Board Grant Fund	173,418.72	173,418.72
Urban Poor Development Grant Fund	17,293,342.39	17,293,342.39
MLA'S Discretionary Grant Fund	101,573,162.10	109,377,960.23
Family Planning Incentive Grant Fund	9,719,318.63	9,756,068.63
M.P Discretionary Grant Fund	42,529,061.86	44,136,932.86
Other Grant Fund	56,674,049.57	16,684,848.57
Donation Fund	3,667,147,445.53	3,651,390,576.44
Urban Transport Fund	9,132,035,992.16	8,387,661,035.16
NDCPS Funds	109,419,203.00	66,201,596.00
Central Govt. Grant Fund	341,606,307.80	341,606,307.80
State Govt. Grant Fund	131,186,074.20	131,186,074.20
Other Earmarked/ Committed Fund	9,453,793.42	7,882,472.42
<b>(B)</b>	<b>17,283,447,515.14</b>	<b>16,359,374,568.85</b>
<b>Total (A+B)</b>	<b>36,355,703,178.71</b>	<b>36,228,567,276.29</b>

**Schedule No. 2**

**Reserves and Surplus**

Account Head	2020-2021	2019-20
<b>(A) Revenue Reserves</b>		
(I) Opening Balance	6,528,107,436.88	6,059,050,146.69
(II) Excess Of Income Over Expenditure	-994,385,018.02	469,057,290.19
(I) + (II)	<b>5,533,722,418.86</b>	<b>6,528,107,436.88</b>
(III) Transfer to Capital Funds	-	-
(IV) Transfer to General Funds	-	-
(I) + (II) - (III) - (IV)	<b>5,533,722,418.86</b>	<b>6,528,107,436.88</b>
<b>(B) Reinstatement Reserve (7104)</b>	<b>16,034,273,302.37</b>	<b>16,034,273,302.37</b>
<b>(C) Capital Receipts (Sch- 2A)</b>		
(I) Up to Previous year	119,762,370,192.42	107,153,062,809.94
(II) of the Current year	10,954,240,821.10	12,609,307,382.48
(I) + (II)	<b>130,716,611,013.52</b>	<b>119,762,370,192.42</b>
<b>(D) Debt Service Reserve Fund- Muni. Bond(7105)</b>	<b>188,521,829.00</b>	<b>173,669,604.00</b>
<b>Total Reserves and surplus [(A)+(B)+(C)+(D)]</b>	<b>152,473,128,563.75</b>	<b>142,498,420,535.67</b>



## Schedule No. 2A

## Capital Income

Account Head	2020-2021	2019-20
<b>Capital Income:-</b>		
Betterment Charge/Amenities Fee	4,447,993,278.83	4,334,219,400.83
Non-Refundable Registration/Premium Fee	192,192,032.57	191,373,011.57
Installment of Fixed- - assets Sale	4,853,943,403.31	4,742,089,830.21
Capital Grants, Contributions & Subsidies	10,493,809,775.00	8,449,609,775.00
Instalment of Fixed Assets (JnNURM-BSUP)	13,540,690,893.15	12,752,671,195.15
Impact Fee.	1,314,218,265.81	1,310,880,369.81
Share of Capital Con. From SMC (JnNURM)	570,407,763.26	570,407,763.26
Infrastructure Charges	8,616,848,076.50	8,616,848,076.50
Central Government Grant/Contribution	6,109,583,881.00	5,128,263,561.00
Swarnim Jayanti (SJMMSVY)	46,466,887,505.00	40,393,789,000.00
Infrastructure Development	2,961,933,354.09	2,961,516,017.09
Critical Infrastructure Projects	304,935,000.00	304,935,000.00
Contribution From Pandesara Ind. Co. Soc.	70,000,000.00	70,000,000.00
State Government Grant	8,269,382,688.00	7,567,576,000.00
Contribution For PPP Project	82,928,246.00	82,928,246.00
Atal mission for Rejuv. urban trans(AMRUT)	4,265,130,645.00	4,150,330,645.00
Smart City Grant	134,987,292.00	134,987,292.00
Contribution from SUDA	443,279,594.00	422,485,689.00
<b>Capital Income Total (A):</b>	<b>113,139,151,693.52</b>	<b>102,184,910,872.42</b>
<b>Govt. Capital Grant (B):</b>		
-JnNURM Grant	17,577,459,320.00	17,577,459,320.00
<b>Total(A+B):-</b>	<b>130,716,611,013.52</b>	<b>119,762,370,192.42</b>

## Schedule No. 3

## Secured Loans

Account Head	2020-2021	2019-20
Long Term Municipal Bond/ Debenture	2,000,000,000.00	2,000,000,000.00
<b>Total</b>	<b>2,000,000,000.00</b>	<b>2,000,000,000.00</b>

**Surat Municipal Corporation**  
Schedule No - 4  
Fixed - Assets Summary as on 31/03/2021

ASSET BLOCK	GLAC Range	GROSS BLOCK			DEPRECIATION			NET BLOCK
		As On 31/03/2020	Addition + Adjustment For The Year	As On 31/03/2021	As On 31/03/2020	Addition + Prior Period + Adjustment For The Year	As On 31/03/2021	31/03/2020 31/03/2021
Land	500X	19,495,072,322.06	829,029,658.68	20,324,101,980.74	-	-	-	19,495,072,322.06 20,324,101,980.74
Buildings	501X-503X	24,295,787,902.36	4,561,808,371.84	28,857,596,274.20	4,027,407,451.69	658,726,854.20	4,686,134,305.89	20,268,380,450.67 24,171,461,968.31
Public Places	504X	2,798,611,777.56	202,826,029.31	3,001,437,806.87	1,324,984,859.51	197,164,116.72	1,522,148,976.23	1,473,626,918.05 1,479,288,830.64
Roads and Bridges	506X	42,631,367,836.95	3,361,035,735.59	45,992,403,572.54	14,467,756,224.19	2,287,322,206.05	16,755,078,430.24	28,163,611,612.76 29,237,325,142.30
Sewerage and Drg. Lines	508X	13,411,538,685.38	1,607,633,639.80	15,019,172,325.18	4,373,458,792.16	650,902,913.20	5,024,361,705.36	9,038,079,893.22 9,994,810,619.82
Water Supply	509X	10,565,684,073.12	367,408,242.32	10,933,092,315.44	3,446,241,190.18	328,525,912.01	3,774,767,102.19	7,119,442,882.94 7,158,325,213.25
Plants, Mach. & Equi.	511X-512X	11,748,597,811.75	783,958,478.91	12,532,556,290.66	6,768,364,657.09	666,979,065.12	7,435,343,722.21	4,980,233,154.66 5,097,212,568.45
Veh. and Transport Equi.	513X	1,074,430,866.91	30,574,164.00	1,105,005,030.91	875,784,104.20	66,194,299.37	941,978,403.57	198,646,762.71 163,026,627.34
Other Equipments	515X	947,190,058.93	74,234,219.74	1,021,424,278.67	605,376,997.95	99,375,271.61	704,752,269.56	341,813,060.98 316,672,009.11
Furn., Fixtures & Fittings	517X	315,187,439.88	45,511,602.82	360,699,042.70	265,499,612.69	17,463,903.01	282,963,515.70	49,687,827.19 77,735,527.00
Livestock	518X-519X	779,117.56	-	779,117.56	778,145.56	-	778,145.56	972.00 972.00
Misc. Fixed Asset	520X	6,365,363.95	-	6,365,363.95	6,322,421.52	13,226.67	6,335,648.19	42,942.43 29,715.76
GRAND TOTAL =====		127290613256.41	11864020143.01	139154633399.42	36161974456.74	4972667767.96	41134642224.70	91,128,638,799.67 98,019,991,174.72
Other Income								
GRAND TOTAL =====		127,290,613,256.41	11,864,020,143.01	139,154,633,399.42	36,161,974,456.74	4,972,667,767.96	41,134,642,224.70	91,128,638,799.67 98,019,991,174.72

**SURAT MUNICIPAL CORPORATION**

**Schedule No - 4 (Continue)**

**GROSS BLOCK**

<b>ACCOUNT HEAD</b>	<b>2020-2021</b>	<b>2019-20</b>
Land Purch./Aquis./Compsa./Reclamation	19,033,155,771.26	18,430,253,221.26
Fixed Assets-Leasehold Land	421,258,081.89	195,130,973.21
F/A Land Purchase As per Agreement	390,168,480.00	390,168,480.00
Compensation For Incr.Contri (SMC)	479,519,647.59	479,519,647.59
Fixed Assets-Office Buildings	863,881,531.83	811,225,303.94
Fixed Assets-Workshop Buildings	70,121,332.51	66,654,459.49
Fixed Assets-Staff Quarters	371,659,629.68	371,659,629.68
Fixed Assets-Commercial Complexes	209,702,512.19	159,941,646.19
Fixed Assets-School-Buildings	1,749,929,681.68	1,488,194,005.79
Fixed Assets -Hospital Buildings	711,813,823.85	674,878,869.44
Fixed Assets-Public Buildings	20,372,653,238.41	16,547,514,531.65
Fixed Assets-Markets & Slaughter Houses	204,107,224.16	147,037,500.97
Fixed Assets-Fire Brigade Stations	178,207,842.27	116,556,459.68
Fixed Assets-Octroi Posts	17,917,375.58	17,917,375.58
Fixed Assets-Godowns	27,834,735.29	27,834,735.29
Fixed Assets-U.C.D. Centres	36,557,937.34	35,599,640.20
Fixed Assets- Sports Complexes	91,803,153.72	91,803,153.72
Fixed Assets-Museum	3,005,000.00	3,005,000.00
Fixed Assets-Planetarium	489,000.00	489,000.00
Fixed Assets-Crematorium	972,000.00	972,000.00
Fixed Assets -Swimming Pools	265,602,797.26	230,121,294.09
Fixed Assets -Libraries	375,371,000.60	244,228,882.61
Fixed Assets - Auditoriums/Halls	411,422,738.55	410,288,196.39
Fixed Assets - Public Toilets/Urinals	182,821,502.85	155,058,355.36
Fixed Assets-Cattle Pound	3,641,365.34	3,641,365.34
Fixed Assets-Anganwadi	425,596,231.71	425,397,977.57
Fixed Assets-Power Genrating Plant (Gas)	2,023,474,566.50	2,023,474,566.50
Fixed Assets-Art Galary	43,608,162.95	43,608,162.95
Fixed Assets-Temporary Structures	2,914,058.45	2,914,058.45
Fixed Assets- Other Buildings	212,487,831.48	195,771,731.48
Fixed Assets-Gardens	662,956,470.05	537,058,645.66
Fixed Assets-Amusement Parks	4,220,397.35	4,220,397.35
Fixed Assets-Playground and Open Space	1,086,618,362.40	1,034,380,525.45
Fixed Assets-Lakes and Picnic Spots	562,030,340.65	538,224,719.32
Fixed Assets-Zoo	74,163,206.25	74,163,206.25
Fixed Assets - Aquarium	50,649,229.55	50,649,229.55
Fixed Assets-Other Public Places	317,768,646.02	317,768,646.02
Fixed Assets-Restoration & dev.of fort	998,760.69	998,760.69
Fixed Ass.-Integreated Rap.Pub.Tr.Sys.	478,000.00	478,000.00
Fixed Ass.-Multi Storeyed Bld.Parking	240,769,112.27	240,669,647.27
Fixed Assets Hostel building	785,281.64	0.00
Fixed Assets-Roads,Streets & Pavements	24,958,901,291.54	23,280,154,053.15
Fixed Assets-Street Lights & Cables	1,792,389,554.62	1,701,159,754.90
Fixed Assets-Traffic Islands & Dividers	543,204,862.55	466,579,533.84
Fixed Assets-Bridges and Culverts	7,990,516,708.31	7,818,057,259.77
Fixed Assets-Subways and Flyovers	9,488,308,645.28	8,290,689,962.47
Fixed Assets-Bathing Ghats	12,413,474.75	12,413,474.75
Fixed Ass.-River Embankment Scheme	926,626,797.92	918,854,965.49
Fixed Assets-Community Bhavan	273,859,205.55	137,275,800.56
Fixed Assets-Other Roads & Bridges	6,183,032.02	6,183,032.02
Fixed Assets-Sewerage Lines	6,902,670,192.18	6,352,816,389.24
Fixed Assets-Storm Water Drainage Lines	5,567,693,617.17	5,432,815,080.67
Fixed Assets-Other Drainage Lines	1,196,754,060.62	1,055,273,441.12
Fixed Assets-Khadi Re-Alienment Dev.	3,383,000.00	3,383,000.00
Fixed Assets-Contri.Towards Pand.-CEPT	213,108,635.98	213,108,635.98
Fixed Assets-MindholaRiverKhadi Develop.	1,135,562,819.23	354,142,138.37
Fixed Assets-Waterlines	7,418,643,079.81	7,358,115,756.26
Fixed Assets-Wells/Water Tanks	2,585,997,646.68	2,279,116,727.91
Fixed Assets-Water Wells	520,322,899.42	520,322,899.42
Fixed Assets-Weir Cum Causeway	367,162,000.10	367,162,000.10
Fixed Assets-Tapi River Conservation	40,966,689.43	40,966,689.43
Fixed Assets-Hydraulic Plt. & Machinery	2,673,199,001.63	2,163,148,514.12
Fixed Assets-Sew/Drainage Plt.&Machinery	8,424,461,921.03	8,245,589,328.83

ACCOUNT HEAD	2020-2021	2019-20
Fixed Assets-Road Plt. & Machinery	68,560,089.45	68,560,089.45
Fixed Assets-Solid Waste Plt.& Machinery	10,379,608.71	10,379,608.71
Fixed Assets-Hospital Equipments	740,639,288.15	673,528,095.75
Fixed Assets-Conservancy Equipments	121,009,302.73	121,009,302.73
Fixed Assets-Playing Equipments	30,369,507.30	30,369,507.30
Fixed Assets-Traffic Signals	81,410,295.00	81,410,295.00
Health Plànts & Machineries	8,698,389.63	7,805,780.00
Fixed assets-Other Plt. Machinery & Equ.	373,828,887.03	346,797,289.86
Fixed Assets-Automated vehicles	893,808,754.03	864,217,565.03
Fixed Assets-Non Automated Vehicles	866,752.85	866,752.85
Fixed Assets-Transport Equipments	210,329,524.03	209,346,549.03
Fixed Assets-Computer Equipments	169,967,929.42	167,749,407.04
Fixed Assets-Electronic Equipments	357,629,947.41	344,162,724.27
Fixed Assets-Electrical Equipments	366,856,504.32	322,220,724.10
Fixed Assets-Science Equipments	22,623,052.88	22,623,052.88
Fixed Assets-Other Office Equipments	104,346,844.64	90,434,150.64
Fixed Assets-Furniture	234,429,741.93	193,464,801.37
Fixed Assets-Fixtures & Fittings	126,269,300.77	121,722,638.51
Fixed Assets-Livestock/Birds	582,665.00	582,665.00
Fixed Assets-Other Livestock	196,452.56	196,452.56
Library Books and Articles	4,576,000.00	4,576,000.00
Museum Antiquities.	1,358,047.43	1,358,047.43
Fixed Assets-Misc.Assets	431,316.52	431,316.52
<b>Total</b>	<b>139,154,633,399.42</b>	<b>127,290,613,256.41</b>

**Schedule No - 4 (Continue)**

**DEPRECIATION**

ACCOUNT HEAD	2020-2021	2019-20
Depreciation Fund-Buildings	4,686,134,305.89	4,027,407,451.69
Depreciation Fund-Public Places	1,522,148,976.23	1,324,984,859.51
Depreciation Fund-Roads & Bridges	16,755,078,430.24	14,467,756,224.19
Dep.Fund-Sewerage & Drainage Lines	5,024,361,705.36	4,373,458,792.16
Dep.Fund-Water Supply	3,774,767,102.19	3,446,241,190.18
Dep.Fund-Plants,Machineries & Equipments	7,435,343,722.21	6,768,364,657.09
Dep.Fund-Vehicles & Transport Equipments	941,978,403.57	875,784,104.20
Dep.Fund-Office Equipments	704,752,269.56	605,376,997.95
Dep.Fund-Furniture,Fixtures & Fittings	282,963,515.70	265,499,612.69
Dep.Fund-Livestock	778,145.56	778,145.56
Dep.Fund-Miscellaneous Fixed Assets	6,335,648.19	6,322,421.52
<b>Total</b>	<b>41,134,642,224.70</b>	<b>36,161,974,456.74</b>

**Schedule No. 5**

**CAPITAL WORK-IN-PROGRESS (FA)**

ACCOUNT HEAD	2020-2021	2019-20
Land /Aquisition./Compan.	1,464,565,936.01	1,492,097,874.01
Development of Freehold Land	570,127,401.97	738,313,187.06
Land Purchase As per Agreement	132,588,739.00	132,588,739.00
Compensation for Incr. Contri. (SMC)	1,635,088,011.49	1,635,088,011.49
WIP-Office Buildings	242,652,458.22	212,047,596.70
WIP-Workshop Buildings	92,704,773.19	37,599,147.13
WIP-Staff Quarters	200,338,039.69	199,429,039.69
WIP-Commercial Buildings	112,643,162.81	156,004,454.75
WIP-School Buildings	363,056,753.84	520,313,776.96
WIP-Hosp./Hlth./Metr.Home/Disp.Building	203,329,694.36	208,318,570.48
WIP-Public Tenaments/Buildings	6,774,651,778.37	8,306,636,837.87
WIP-Markets and Slaughter Houses	63,297,814.30	113,525,611.00
WIP-Fire Brigade Stations	80,597,884.45	94,392,985.96
WIP-Octroi Posts	718,281.99	718,281.99
WIP-Godowns	2,561,703.73	2,561,703.73
WIP-UCD Centres	746,074.82	1,693,367.50
WIP-Sport Complexes	209,103,115.27	207,622,673.84
WIP-Swimming Pool	157,060,632.03	189,429,363.35
WIP-Libraries/Reading Room	89,176,437.92	195,283,447.20
WIP-Auditorium/Halls	373,631,089.87	374,685,461.21
WIP-Public Toilets/Urinals	234,296,073.78	252,752,758.91

ACCOUNT HEAD	2020-2021	2019-20
WIP-Cattle Pound	7,307,519.38	7,307,519.38
WIP Anganwadi	21,488,669.58	17,352,461.63
WIP Power Genrating Plant (Gas)	365,834,356.86	319,579,096.50
WIP Art Gallery	21,841,425.95	21,841,425.95
WIP-Temporary Structures	54,182.00	54,182.00
WIP-Other Buildings	254,339,431.61	244,060,773.57
WIP-Gardens/Shantikunj	165,006,473.30	245,224,802.05
WIP-Amusement Parks	2,477,146.43	2,477,146.43
WIP-Play Grounds and Open Space	281,122,647.83	304,803,597.88
WIP-Lakes and Picnic Spots	345,702,729.68	337,097,061.17
WIP-Zoo	30,419,331.30	30,419,331.30
WIP - Aquarium	41,030,856.66	41,030,856.66
WIP-Other Public Places	154,279,666.38	144,949,666.38
WIP-Restoration & Development of Fort	24,772,062.15	23,578,856.87
WIP Mass Rapid Transists System.	2,522.00	2,522.00
WIP Multi Stored Building Parking	202,440,651.11	187,553,056.05
WIP-Hostel Building	55,299,061.03	49,407,845.29
Pay And Park	166,101.68	166,101.68
City Transport Service(Privatisation)	1,580,050.00	1,580,050.00
WIP-Roads,Streets & Pavements	17,508,245,604.30	17,267,991,247.86
WIP-Street Lights & Cables	829,730,980.55	838,893,434.76
WIP-Traffic Island & Dividers	320,892,762.62	344,906,600.16
WIP-Bridges and Culverts	4,575,097,861.81	4,141,237,090.54
WIP-Subways & Flyovers	5,651,451,452.59	6,226,427,277.60
WIP-Bathing Ghats.	531,985.38	531,985.38
WIP-River Embankment Scheme	221,674,198.91	228,826,538.09
WIP-Community Bhavan	169,495,710.30	292,581,633.90
WIP-Other Roads & Bridges	58,593,677.99	58,593,677.99
WIP Structures of Hord.for Advertisement	1,167,180.41	1,167,180.41
Signages in BRT Corridor / Surat City	2,465,000.00	820,000.00
WIP-Sewerage Lines.	3,756,204,939.30	3,462,001,104.99
WIP-Storm Water Drainage Lines	1,208,757,692.45	1,268,026,443.27
WIP-Other Drainage Lines	112,653,404.74	154,050,240.79
WIP-Creek Dev.-Bank Prote.& Cycle Lane	3,037,992.04	3,037,992.04
WIP-Contribution Towards Pandesara CEPT	181,543,933.02	181,543,933.02
Mindhola River Khadi Development	2,956,999,703.62	3,274,330,836.30
WIP-Waterlines	4,079,873,085.92	3,751,337,308.16
WIP.Water Tanks	833,750,979.09	1,032,906,911.75
WIP-Water Wells	1,015,026,039.35	721,944,525.12
WIP-Weir Cum Causeway	587.07	587.07
WIP-Barrage	1,485,360.00	1,485,360.00
WIP-Tapi River Coservation	11,821,133.07	11,821,133.07
WIP-Tapi River Front	257,553,760.94	257,553,760.94
WIP-Hydraulic Plants & Machinery	2,685,947,918.72	3,003,165,631.03
WIP-Sew. Drainage Pit.& Machinery	14,698,583,224.95	11,926,772,807.71
WIP-Roads Plants & Machineries	25,613,924.20	25,613,924.20
WIP-Solid Waste Plants & Machineries	59,927,995.50	59,430,745.50
WIP-Hospital Equipments	86,764,431.46	67,010,308.17
WIP-Conservancy Equipments	93,671,674.49	93,149,979.57
WIP-Playing Equipments	20,672,225.52	19,750,076.60
WIP.Traffic Signals	20,453,174.63	20,453,174.63
WIP-Health Plants & Machineries	10,611,792.47	10,727,909.34
Wip-Gymnastic Equipments	26,086,300.00	26,086,300.00
WIP-Other Plants,Mach. & Equipments	414,001,746.50	390,439,646.69
WIP-Automated Vehicles	699,682,334.22	709,772,775.35
WIP-Non-Automated Vehicles	51,906,262.12	0.00
WIP-Transport Equipments	747,070,945.32	747,070,945.32
WIP-Computer Equipments	113,949,871.81	115,146,018.33
WIP-Electronic Equipments	617,589,128.51	518,535,384.95
WIP-Electrical Equipments	73,558,469.47	93,461,887.85
WIP-Weapons And Equipments	3,195,925.50	3,195,925.50
WIP-Science Equipments	93,808,056.41	93,808,056.41
WIP-Planatarium Science.Equipments	84,819,867.00	84,819,867.00
WIP-Software	39,042,705.90	39,042,705.90

ACCOUNT HEAD	2020-2021	2019-20
WIP-Other Equipments	29,896,506.28	29,610,272.62
WIP-Furniture	183,201,447.89	172,678,835.15
WIP-Fixtures & Fittings	57,244,312.68	49,906,256.12
WIP-Livestock/Animals	43,460.00	43,460.00
WIP-Livestock/Birds	5,000.00	5,000.00
WIP-Project Development Cost	1,317,159,363.23	1,212,151,733.79
WIP-Other Fixed Assets	7,783,447.10	7,783,447.10
WIP Jetties	139,273.00	139,273.00
<b>Total</b>	<b>80,998,586,552.39</b>	<b>80,091,378,393.66</b>

Schedule No. 6

INVESTMENTS

ACCOUNT HEAD	2020-2021	2019-20
SFI-Other Securities	16,800.00	16,800.00
EFI-State Govt.Securities	56,700.00	56,700.00
EFI-Other Securities	7,700.00	7,700.00
GFI-Other Investments	1,258,000,000.00	1,258,000,000.00
<b>Total</b>	<b>1,258,081,200.00</b>	<b>1,258,081,200.00</b>

Schedule No.7

INVENTORIES

ACCOUNT HEAD	2020-2021	2019-20
Stores & Spares in Hand/Central Stores	21,734,574.44	14,984,292.41
Stores & Spares In Hand/Hydraulic Stores	289,199,779.29	508,196,999.65
Stores & Spares In Hand/Auto Stores	35,890,136.07	53,380,460.24
Stores & Spares In Hand/Stationery Store	427,228.75	427,228.75
Stores & Spares In Hand/other Stores	1,058,418.13	863,145.64
<b>Total</b>	<b>348,310,136.68</b>	<b>577,852,126.69</b>

Schedule No. 8

SUNDRY DEBTORS

ACCOUNT HEAD	2020-2021	2019-20
Debtors/Octroi	1,554,920.05	1,554,920.05
Debtors/Property-Tax	2,383,392.45	5,325,565.45
Debtors/Water Meter Charge	225,688.00	225,688.00
Debtors/Vehicle Tax	6,685.00	6,685.00
Debtors/Other Taxes	3,542,119.00	3,542,119.00
Debtors-Rental From Municipal Properties	3,500,864.82	3,501,564.82
Debtors-Public Service Charges & Fees	33,810,820.00	34,872,836.00
Debtors-Other Non Tax-Revenue	1,569,488,444.93	1,200,915,230.93
<b>Total</b>	<b>1,614,512,934.25</b>	<b>1,249,944,609.25</b>

## Schedule No.9

## CASH AND BANK BALANCES

ACCOUNT HEAD	2020-2021	2019-20
EFI-Fixed Deposits with Banks	788,810,848.67	1,819,775,262.67
SFI-Fixed Deposits with Banks	986,779,725.92	556,596,960.96
GFI-Fixed Deposits with Banks	97,000,000.00	100,200,000.00
S/B.A/C.-BOB(JnNURM-Infra Bridge)	19,604.00	19,030.00
S/B.A/C.-BOB(JnNURM-Slum BSUP)	26,419.27	25,646.27
S/B.A/C.-BOB(JnNURM-Hydraulic)	327,245.99	84,447.56
S/B.A/C.-BOB(JnNURM-Drainage)	145,998.99	141,774.99
S/B.A/C.-BOB(JnNURM-S.W.M.)	18,256.00	17,723.00
S/B.A/C.-BOB(JnNURM-Strom Drainage)	21,045.00	20,429.00
S/B.A/C.-BOB(JnNURM-B.R.T.S.)	22,431.00	21,775.00
S/B.A/C.-BOB(JnNURM-Swarnim Gujarat)	45,704,410.15	325,591.17
Current a/c-Bank of Baroda (Non.Op.)	10,102,654.08	9,746,045.51
Current a/c-Bank of Baroda (Operative)	2,601,899.07	2,601,899.07
Curr.A/C State Bank Of India(SBS)-Oper.	6,274.32	6,274.32
Current a/c-State Bank of India-Nanpurā	1,182,806.03	205,198.03
Cur.A/C Bank of Baroda(Navyug Col.)Non-O	200,811.16	200,811.16
Cur.A/C Bank of Baroda (Katargam)Non-OP.	2,900,373.49	2,900,373.49
Cur.A/C Bank of Baroda (Varachha)Non-Op.	3,462,724.33	3,426,723.33
Cur.A/C Bank of Baroda(Udhna Br)Non-Op.	19,585,864.44	19,585,864.44
Cur.A/C Bank of Baroda (Ghoddod)Non-Op.	9,595,366.44	9,595,366.44
Cur.A/C Central Bank Of India-Operative	109,234.00	109,234.00
Cur.A/C Bank Of Baroda(Navyug Col.)Opera	61,882.84	61,882.84
Current a/c Bank Of Baroda (Katargam)opr	2,149,862.56	2,149,862.56
Current a/c Bank Of Baroda (Varachha)opr	39,360.39	39,360.39
Current a/c Bank Of Baroda (Udhna) oprat	2,283,874.46	2,283,874.46
Curr.A/C Bank Of Baroda (GhodDod Br)Oper	1,416,895.71	1,416,895.71
Cur.A/C-State Bank Of India(SBS)-Non Ope	663,200.57	663,200.57
ICICI Bank C/A (Operative)	6,008,223.55	1,036,235.13
Cash/Cheques Collection In Hand	235,917,752.00	69,733,461.00
Imprest (Petty) Cash In Hand	656,209.43	647,209.43
Bank Of Baroda (Dumbhal) Operative.	10,565.98	10,565.98
Bank Of Baroda (Dumbhal) Non Operative.	26,687.26	26,687.26
HDFC Bank Ltd.	36,675.10	36,675.10
BOB-Bhagatalav (C/Z-Operative)	39,049.85	39,010.16
State Bank Of India (Nanp Br.) NDCPS A/C	351,396.16	351,396.16
Cur.A/C-B.O.B.(Bhaga.-Commonpool)	306,887,874.78	1,726,167,550.91
Current A/C-B.O.B.(Bhagatalav-Payment)	11,354,147.00	4,361,758.80
Cur.A/C-B.O.B.(Bhag.-HQ-Operative)	878.00	878.00
Cur.A/C-B.O.B.(Bhag.-HQ-Non-Operative)	5,293.19	5,293.19
Bank Of Baroda NRI Special (SMIMER)	87,364.45	4,061,048.45
HDFC Bnk Ltd.(Savings Acc) Parle Point.	1,112,847.24	2,347,217.04
HDFC Bnk Ltd.(Savings Acc) Lal Gate.	107,170.96	48,649.96
HDFC Bank Ltd.(Property Tax)	14,552,423.00	1,159,474.00
Axis Bank NRI Special (SMIMER)	122,141.74	122,141.74
HDFC Bank Ltd.(Other Services)	21,070.55	21,190.55
HDFC Bank Ltd.(Proff.Tax)	3,368,779.00	477,797.00
HDFC Bank Com.SMC Nursing Home Regi. Act	438,954.00	46,804.00
HDFC Bank Ltd.(Shops & Est)	5,500.00	1,160.00
HDFC Bank Comm.SMC Recruitment Appli Fee	41,650.00	0.00
Current A/C SBI (Ease of doing Business)	12,029,283.10	6,347,666.10
S/B.A.C BOB (MRRP-NRCP)	148,071.25	110,519.25
IDBI BANK SMC A/C "E SERVICE SOC (U.I.D)	5,391,905.52	3,595,741.52
S/B A/C BOB(SMC A/C M.P-C.R.PATIL)	19,643,432.00	20,236,545.00
S/B A/C BOB(SMC A/C M.P-DARSHNA JARDOSH)	20,873,833.00	20,346,384.00
S/B A/C Axis Bank Athwalines	731,230.00	731,230.00
C/A A/C Kotak Mahindra Bank Ghod Dod Rd	245,500.00	245,500.00
S/B A/C Kotak Mahindra Bank Ghod Dod Rd	2,236,958,530.60	609,402,694.05
HDFC Bank Ltd.(Auditorium Booking Charge	100,966.00	180,226.00
HDFC Bank Ltd.(Birth&Death regi.Fee)	83,138.00	82,768.00
HDFC Bank Ltd.(Commu.Hall Bookingcharge)	2,154,485.00	1,984,895.00
HDFC Bank Ltd.(Gen.Water Meter Charge)	392,920.00	219,376.00
HDFC Bank Ltd.(Hyd.Water Mtr.Charge)	830,148.00	549,372.00
BOB (SMC SMIMER.ESTA.OF MULTI DISCI.RE )	1,328,726.64	719,885.00
BOB (S.M.C AFFORDABLE HOU. SCHEMÉ-EWS)	136,412.00	132,458.00

ACCOUNT HEAD	2020-21	2019-20
BOB (S.M.C AFFORDABLE HOU. SCHEME-LIG)	99,969.00	97,047.00
BOB SMC A/C USHA	1,336,240.00	1,298,411.00
Axis Bank Non Operative ( SMIMER)	1,774,486.50	180,860.50
Axis Bank Opreative (SMIMER)	4,225,329.40	15,580,673.49
C/A A/C ICICI BANK ATHWALINES BR.	5,177,362.00	5,177,362.00
S/B A/C ICICI BANK ATHWALINES BR.	2,792,528.00	1,323,268.00
SBA/C ICICI (MahatmaGandhiswachchha mis Society Registration Fee	246,533.97	677,420.97
HDFC Bank Ltd. (Library Fee)	325,500.00	0.00
S/B Account BOB SMC-AMRUT	2,582.00	3,262.00
S/B A/C BOB Affordable hou.mission(PMAY)	450,786.02	458,736.11
SB A/C COM.SMC MLA SURAT EAST	851,064.87	164,709.00
SB A/C COM.SMC MLA SURAT NORTH	764,634.22	2,196,896.39
SB A/C COM.SMC MLA VARACHHA ROAD	4,788,073.65	4,331,768.32
SB A/C COM. SMC MLA KARANJ	26,096,670.25	11,152,637.15
SB A/C COM. SMC MLA LIMBAYAT	3,264,725.25	3,671,455.03
SB A/C COM. SMC MLA UDHNA	23,865,290.90	13,442,591.07
SB A/C COM.SMC MLA MAJURA	815,363.32	888,059.32
SB A/C COM. SMC MLA KATARGAM	45,674,618.91	24,646,392.91
SB A/C COM. SMC MLA SURAT WEST	6,214,994.18	6,550,923.18
Current A/C ICICI Bank (SMCPMAY) Non Op.	17,169,790.46	16,941,351.82
Saving A/C ICICI Bank (SMCPMAY)Operative	23,608,758.00	1,134,248.00
C/A ICICI Bank SMC CCPS Proj(Pre Funded)	6,435,826.40	1,331,705.60
S/B A/C BOB Commissioner SMC NULM	1,000,000.00	1,000,000.00
HDFC Commi. SMC Advertisement Rights	1,877,241.40	576,962.76
C/A ICICI Bank SMC (Head Quarter)	108.00	108.00
C/A ICICI Bank SMC (West Zone)	121,511,300.70	59,252,992.80
C/A ICICI Bank SMC (Central Zone)	24,798,089.44	1,153,481.99
C/A ICICI Bank SMC (North Zone)	27,482,334.06	2,299,217.06
C/A ICICI Bank SMC (South East Zone)	6,922,143.97	602,984.97
C/A ICICI Bank SMC (South Zone)	6,954,559.63	2,237,231.09
C/A ICICI Bank SMC (East Zone)	31,316,625.95	8,805,550.76
C/A ICICI Bank SMC (South West Zone)	11,724,502.65	2,093,137.80
S/B A/c Com.SMC MLA Surat East 2017-22	37,185,065.49	27,873,521.31
S/B A/c Com.SMC MLA Udhana 2017-22	26,625,590.92	10,715,295.90
S/B A/c. Com.SMC MLA Karanj 2017-22	21,381,493.41	12,970,239.29
S/B A/c.Com. SMC MLA Katargam 2017-22	27,884,771.48	9,533,736.66
S/B A/c. Com.SMC MLA Surat North 2017-22	21,409,834.87	12,432,613.67
S/A ICICI Bank SMC (Ath.Common Pool)	30,646,668.99	11,395,926.65
OnlineOpe.S/B A/C for Payment-Kotak Bank	11,671,639.70	1,910,189.20
C/A SBI SMC 2019 Series-I	14,854,003.80	3,667,920,674.27
C/A ICICI BANK SMC Escrow A/C	11,231.54	400,119,648.39
C/A ICICIBANK SMC Int Paym. A/C Series-I	42,190,583.88	894,211.29
C/A ICICIBANK SMC SinkingFundA/CSeries-I	17,993,963.73	16,183,534.69
Saving A/C HDFC SMC - NPS	33,898,305.08	33,898,305.08
SB A/c kotakMahi.TapiShudhikaranPro.NRCP	1,636,535.48	279,929.12
C/A HDFC Bank Comi.SMC SwimingReg/RenFees	142,055,806.98	51,501,869.14
C/A ICICI Bank SMC (East Zone-B)	0.00	9,600.00
S/B A/C ICICI BANK SMC (PFMS)	5,002,766.63	3,487,286.02
S/B A/C KOTAK MAHINDRA BANK SMC COVID-19	4,396,210.00	135,443,836.00
SB A/C Kotak Mahi.Bank SMC Tenderfee/EMD	23,035,847.03	1,641,782.00
S/B A/C ICICI BANK LTD.TEX.MARKET BRANCH	79,522,190.00	0.00
S/A IDBI BANK SMC 15th Fin.Com. ( PFMS )	42,986,619.29	0.00
S/B A/C IDBI BANK RING ROAD BRANCH	1,120,166,739.00	0.00
S/B A/c Kotak Mahindra Bank SMC - PMAY	3,076,851.00	0.00
S/B BOB SMC MUKHYAMNTRI MAHILA UTKRS YOJ	80,859,138.00	0.00
ICICI Bank Operative (SMIMER)	41,858,000.00	0.00
<b>Total</b>	<b>7,246,358,192.63</b>	<b>9,595,292,615.49</b>



## Schedule No.10

## LOANS AND ADVANCES

ACCOUNT HEAD	2020-2021	2019-20
Receivables-Grants,Contr.& Subsidies	3,953,277,615.00	1,908,050,428.00
Receivables-Other Revenue Incomes	10,372,744.00	10,372,904.00
Tax Deducted at Source Receivable	7,366,599.52	9,687,141.52
Tax Collected at Source Receivable	12,406.59	515,616.08
Receivables Revenue Incomes(PropertyTax)	4,320,221,744.84	2,121,072,004.43
Receivables-Miscellaneous	13,208.00	5,174.00
Loan to Employees-Building	81,606.03	81,606.03
Festival Advance to Employees	65,763,539.00	50,846,439.00
Food Advance to Employees	49,321.00	49,321.00
Travel Advance to Employees	49,940.00	49,940.00
Other Advances to Employees	627,236.45	604,416.45
Natural Calamities Advance To Employee	76,816.25	76,816.25
Deposit To Suppliers (A)	42,907,780.22	22,640,836.03
Deposit TO Contractors (A)	57,345,773.45	24,267,441.43
Deposit for Expenses (A)	740,092,359.30	219,448,645.31
Deposit TO Others(A)	4,660,025,319.10	3,955,260,048.70
Prepaid Expenses	551,839.00	171,721.00
Telephone Deposits	499,917.00	499,917.00
Electricity Deposits	470,611,538.79	406,817,772.98
Other Deposits	242,517,177.12	258,112,488.12
Road Bitumen Deposit A/c.	0.00	6,751,113.58
Road Bitumen Deposit A/c(Bank Guarantee)	667,155,689.42	213,534,188.43
MMSSY Grant Exp. Depo.Acct.	0.00	5,292,192.64
Receivable SGST (INPUT)	1,259,004,829.81	1,111,020,455.74
Receivable CGST(INPUT)	1,258,015,784.68	1,110,031,410.49
Receivable IGST(INPUT)	334,575,542.40	253,060,696.69
RCM SGST Input Credit A/C	5,262,676.20	0.00
RCM CGST Input Credit A/C	5,262,676.20	0.00
RCM IGST Input Credit A/C	59,400.00	0.00
Paid SGST (NO ITC CLAIM)	53.33	5,383,510.12
Paid CGST (NO ITC CLAIM)	53.33	5,383,510.12
Paid IGST (NO ITC CLAIM)	0.00	1,474,255.29
<b>Total</b>	<b>18,101,801,186.03</b>	<b>11,700,562,010.43</b>

## Schedule No.11

## CURRENT LIABILITIES

ACCOUNT HEAD	2020-2021	2019-20
Sundry Creditors-Suppliers	34,989,266.98	30,755,928.44
Sundry Creditors-Contractors	557,621,691.04	291,501,245.32
Sundry Creditors-Expenses	513,238.00	513,238.00
Unpaid Sundry Creditors (E-Payment)	3,932,120.66	40,418,710.30
Sundry Creditors (GEN)	10,778,337.00	20,332,526.00
Sundry Creditors (G)	41,936.34	21,077,226.70
Security Deposit from Employes	23,084,409.23	27,660,626.23
Security Deposit From Suppliers	159,753,928.84	135,015,435.49
Security Deposit From Contractors	2,446,884,612.14	2,056,080,194.35
Security Deposit for Water-Connection	75,494,270.21	74,388,471.33
Security Dep. from Temp.Road Occupation	93,130,062.64	90,527,062.64
Security Deposit for Public Tenaments	25,745,688.00	25,745,688.00
Security Deposit for Building-Plans	50,390,892.00	47,049,399.00
Security Deposit from Public	865,560,653.18	854,427,156.07
Security Deposit from Others	326,779,586.11	345,212,731.11
Security Deposit for Road Digging	205,819,132.05	205,947,924.68
Retention Money Deposit From Suppliers	140,945,058.53	149,652,114.37
Retention Money Deposit from Contractors	1,480,960,291.04	1,336,238,495.94
Earnest Money Deposit From Suppliers	106,150.00	106,150.00
Earnest Money Deposit from Contractors	252,191,317.86	345,983,513.40
Earnest Money Deposit from Others	4,155,297.00	4,155,297.00
EPF Deposit Account	1,047.00	1,047.00
Estimated Water Connection Deposit(24*7)	64,926,077.13	61,332,231.76
Other Deposits	7,728,842,799.07	6,934,664,444.29
Interest Accrued MLA Grant Deposit	16,576,604.00	10,612,010.00
GST ROUNDING	77,645.17	76,338.47
Material Difference	240,286,439.70	236,127,854.07

ACCOUNT HEAD	2020-2021	2019-20
Rounding	7,341,609.81	6,239,561.44
Net Salary Payable	586,624,465.00	607,562,603.00
Unpaid Salary	1,328,728.07	1,342,049.07
C.P.F.Recovery	4,891,459.94	4,403,818.94
N.C.P.F.Recovery	26,456,033.00	28,226,951.00
V.P.F.Recovery	25,471,550.00	27,793,924.00
Staff Income-Tax Deduction	25,131,427.00	27,701,315.00
Professional-Tax Deduction	3,843,460.00	3,800,000.00
LIC-Salary Saving Scheme	25,390,874.70	25,586,791.40
Health Society Contribution Recovery	455,873.00	598,908.00
Credit Society Contribution Recovery	25,628,186.00	25,668,973.00
NCPF/GPF Loan Recovery	1,044,796.00	1,444,948.00
House Loan (Including interest)Recovery	37,508,414.92	35,301,182.42
Employees' Group Insurance	1,597,631.05	1,724,915.30
Social Security Group Insurance Scheme	2,400.00	2,400.00
Other Staff Recovery	63,483,540.19	57,484,484.39
Net Salary Recieved From The BankPayable	0.00	6,004.00
Net Pension Return From Bank	313,242.00	240,854.00
Employees Group Insurance Claim Payable	411,368.00	536,502.00
GPF/NCPF Withdrawl From Treasury	0.57	0.57
Other Employee Related Liabilities	43,196.92	42,835.50
NDCPS - Employee's Contribution	32,128,986.00	32,356,724.00
Income-Tax (TDS) -Contractors' Payment	61,354,812.12	13,723,794.17
State Education Cess Payable	91,710,968.05	26,355,269.70
State Education Cess Penalty Payable	12,784,064.50	4,657,124.94
Other Liabilities	5,797,551.45	5,074,495.88
Payable SGST (OUTPUT)	19,066,444.86	0.00
Payable CGST (OUTPUT)	19,066,444.86	0.00
Inco.-Tax Coll.From Park.plot/Scrap(TCS)	187,879.97	284,217.97
Labour/Construction Cess	40,352,622.29	38,367,414.67
RCM Payable SGST	1,334,934.79	1,261,835.13
RCM Payable CGST	1,334,934.79	1,261,835.13
RCM Payable IGST	7,200.14	48,600.14
Payable RCM SGST(NO ITC)	13,948.11	323.99
Payable RCM CGST(NO ITC)	13,948.11	323.99
Other Misc.Income Deposit	92,535.00	113,925.00
State Sales-tax Payable	0.00	4,062.00
SGST TDS	37,855,545.34	32,340,353.04
CGST TDS	37,855,545.34	32,340,353.04
IGST TDS	3,168,166.55	197,710.52
GST INTEREST SGST	0.00	76,492.63
GST INTEREST CGST	0.00	76,493.54
GST INTEREST IGST	0.00	758.00
Recovery (SGST)	2,484,349.71	3,043,782.43
Recovery (CGST)	3,072,842.74	3,043,782.43
Recovery (IGST)	26,390.31	1,642.00
SGST/CGST Deposit	692,673,605.68	456,580,061.24
IGST Deposit	17,462,118.61	4,288,237.05
SGST/CGST HOLD (B2C)	4,823,729.49	4,740,254.83
IGST HOLD (B2C)	84,624.75	84,624.75
SGST/CGST HOLD (Before 06 Month Bill)	26,183,529.44	12,924,133.06
IGST HOLD (Before 06 Month Bill)	1,315,104.15	201,236.97
<b>Total</b>	<b>16,758,809,634.24</b>	<b>14,874,761,943.23</b>

## Schedule No.12

## TAX REVENUES

ACCOUNT HEAD	2020-2021	2019-20
General Tax	3,816,696,708.65	3,679,674,880.21
Water Charge	1,852,169.88	3,572,632.27
Water Meter Charge	183,436,236.78	216,452,651.08
Water Meter Rent	17,999,998.64	17,005,916.77
Water Metre Charge As per Agreement.	497,249,635.61	651,838,239.56
Water Charge Through Tankers	6,508,800.00	7,466,800.00
Mechanical Vehicle Charge	585,324,083.00	738,786,570.00
Professional Tax (E.C.)	348,449,990.66	492,930,133.01
Professional Tax (R.C.)	756,975,474.21	989,935,199.23
Water Charge(User)	2,227,520,430.36	2,082,189,573.29
Sewerage Charge(User)	1,113,549,627.98	1,040,091,786.77
Solid Waste Disp. Cha.(User)	2,113,139,822.51	2,083,819,055.89
Street-Light Charges (User)	118,791,167.38	117,129,113.84
Environment Improvement Charge	119,520,507.28	110,262,716.40
Fire Charge	493,390,506.30	354,245,702.64
<b>Total</b>	<b>12,400,405,159.24</b>	<b>12,585,400,970.96</b>

## Schedule No.13

## NON TAX REVENUES

ACCOUNT HEAD	2020-2021	2019-20
Lease Rent from Land-Long Term(GST Appli)	2,395,467.00	6,091,380.00
Lease Rent from Land-Short Trm(GST Appli)	10,860,357.00	13,345,073.90
Rent from Residential Building(GST Appli)	264,487.00	332,897.00
Rent from commercial building(GST Appli)	29,605,655.00	34,379,484.00
Rent from Public Building (GST Appli.)	21,600.00	29,600.00
Rent from Temporary Structure(GST Appli)	2,941,525.00	9,963,651.00
Rent from other Properties (GST Appli.)	21,292,848.00	8,240,061.00
Rent from Vehi and Trans Equip (GST Appl)	0.00	35,410.00
Lease Rent from Land-Long Term	3,779,932.00	4,907,138.00
Lease Rent from Land-Short Term	1,521,380.00	3,198,003.00
Rent from Residential Buildings	1,299,291.00	1,024,738.00
Rent from Public Buildings	25,280,043.00	18,724,545.00
Rent from Vehicle and Transport Equi.	767,540.00	28,987.00
Rent From Immovable Property (RCM)	105,482,716.00	94,334,081.84
Collection from Aquirum	285,040.00	20,578,160.00
Coll.from Public Gardens/Pond	5,766,536.00	13,580,557.00
Collection from Zoo	3,674,820.00	20,338,230.00
Collection from Play Ground	20,000.00	108,000.00
Collection from Planetarium	0.00	4,227,965.00
Collection from Swimming Pool	103,375.00	27,264,275.00
Collection from Libraries	1,529,340.00	2,232,568.00
Collection from Toilets and Urinals	6,686,119.00	15,051,736.00
Income of Mandapkeeper	29,000.00	2,081.00
IncM Space for Adv./Hordin/Kiosk	17,100.00	42,800.00
Coll.from Oth.Public Places	0.00	1,473,415.00
Realisation-Spl.Statues-Cattle Pound	3,103,501.00	4,151,672.00
Realise-Sp.Statute-Shops & Establishment	946,235.00	1,591,761.00
Realise-Spl.Statute-Town Dev.Charges	120,248.00	960,225.00
Collection from Play Ground (GST Appli)	465,650.00	1,364,190.00
Income of Mandapkeeper (GST Applicable)	5,702,328.00	82,213,186.50
IncM Space for Adv/Hordin/Kiosk(GST App)	0.00	8,791.00
Programme Cancellation Charges(GST Appl)	572,040.00	3,822,627.50
Collection from Water Sports (GST Appli)	504,521.00	27,939.00
Coll from Other Public Places (GST Appl)	10,459,266.00	28,519,223.00
Income Space for Adv./Hording/Kiosk(RCM)	0.00	404,665.00

ACCOUNT HEAD	2020-2021	2019-20
Notice Fee	23,775,849.62	21,432,039.52
Warrant Fee	161,741,069.47	116,515,096.81
Water Connection/Disconnection Fee	11,273,650.94	18,708,475.10
Water Connection charge (24*7)	756,660.00	1,760,900.00
Property Tax Name Transfer Fee	45,048,000.00	59,435,000.00
Building Material-Disposal Fee	345,159.00	951,587.00
Encroachment Charges	3,261,270.00	14,259,227.00
Tenament Transfer Fee	883,830.00	1,558,624.00
Road Reinstatement Charges	5,660,493.00	8,973,887.00
Charges-Fire Service(Outside SMC Area)	1,686,790.00	7,444,503.00
Administrative Charge	6,525,366.00	9,629,017.00
Drainage Connection Fee	26,409,667.00	43,393,226.00
Cheque Return Charge	187,713.00	405,589.24
Tower Installation Charge	1,017,659.00	1,700,497.00
Drains and Wells Cleaning Fee	354,336.00	253,334.00
Road Reinstatement Charges (RCM)	65,360,784.00	114,928,118.00
Administrative Charge ( Labour Cess )	1,354,430.00	470,758.00
Chrgs for reg.of illegal conn.Nal se Jal	15,201,262.00	0.00
Health Service Charges and Fee	11,424,149.00	133,554,105.00
Analysis Fee (P.H.Laboratory)	662,290.00	1,032,855.00
Inspection Fee	67,871,432.00	78,123,412.00
Solid-Waste Dumping Charges	15,304,429.00	56,667,604.00
Birth/Death Registrn. Fees (Inc.Late Fee)	1,334,042.00	1,951,548.00
Animal-Slaughtering/Market Fee	5,576,338.00	17,097,864.00
Charges-Corpse Carrying Fleet/Ambulance	823,900.00	3,982,077.00
Carcass Disposal Fee	22,209.00	14,582.00
Fees Right to information Act-2005	395,685.00	681,446.00
"Appeal" Fees Right to inform. Act-2005	192,517.00	202,887.00
Licence/Permit Fee	16,814,752.00	35,359,311.00
Registration/Copying Fees	3,534,122.48	4,016,952.52
Licence Fee Mobile Tower (RCM)	20,316,713.00	7,333,877.00
Other Charges And Fees	17,181,818.16	22,763,386.04
Licence/Permit Fee (GST Applicable)	26,764,652.00	83,733,202.54
Pandal Fee (GST Applicable)	381,268.00	2,202,566.00
Other Charges/Fees Etc. (GST Applicable)	5,092,826.00	38,173,049.00
LicenceFee(HordFeeonPvt.Property)GST APP	22,544,408.00	26,447,123.19
Student's Fees	960,656,179.90	975,715,165.65
Visitor's Fee	846.00	382,814.00
Hostel Fees & Charges	3,147,760.00	3,958,870.00
Income Of Wind Power	399,926,012.00	455,858,911.62
Effluent Collection Charges	28,080,934.97	21,712,424.15
Income of Solar Power	57,677,067.00	64,034,800.70
Add. Infrastructure Charges(Paid F.S.I.)	1,763,406,678.60	3,268,862,962.00
Nur.Home/Hos/Lab/Diag.Cen Dup.C FormCer.	14,000.00	16,000.00
Nur.Home/Hos/Lab/Diag.CenReg./RenewalFee	4,748,750.00	2,711,000.00
Nur.Home/Hos/Lab/Diag.Cen Reg. Late Fee	422,150.00	84,550.00
Adv.Income(Hords.ErectByAgecOnSMCL&P RCM	1,001,868.00	26,609,825.00
Adv.Inc.Sp.Struct.Brg Piers&others (RCM)	0.00	7,118,136.00
Advertisement Income on Kiosk (RCM)	18,090.00	4,807,355.00
Adv. Income City Bus Stand (RCM)	0.00	7,930,224.00
Adv. Income City Bus (GST Applicable)	0.00	14,850,000.00
Adv.IncomeFob,gantry,oldpickupstand(RCM)	1,895,824.00	26,621,832.00
Adv.LicFee(Hord/Adv.on Pvt.Property-RCM)	15,211,097.00	52,703,587.00
Parking Fees	665,338.12	3,499,279.46
Parking Penalty	9,305.10	1,197,861.70
<b>Total</b>	<b>4,069,461,400.36</b>	<b>6,296,432,440.98</b>

## Schedule No.14

## GOVERNMENT GRANTS, CONTRIBUTION &amp; SUBSIDIES

ACCOUNT HEAD	2020-2021	2020-2021
Gen.Grt.Con. & Sub.-State Gov.(Hlt & UCD)	253,721,371.76	310,428,907.31
Gen.Grt.Conti.& Subsidy from Others	352,000,000.00	48,488,661.94
Gen.Grt.Con.& Sub.-Sta.Govt.(Others)	885,038,296.40	831,992,439.50
Awards,Prizes And Incentives	0.00	100,000.00
Gen.Grt.Con & Sub.State Gov.(COVID-19)	1,849,464,308.00	0.00
<b>Total</b>	<b>3,340,223,976.16</b>	<b>1,191,010,008.75</b>

## Schedule No.15

## COMPENSATION IN LIEU OF OCTROI

ACCOUNT HEAD	2020-2021	2019-20
Compensation In-lieu of Octroi Abolition	7,225,956,080.00	7,225,957,251.00
<b>Total</b>	<b>7,225,956,080.00</b>	<b>7,225,957,251.00</b>

## Schedule No.16

## OTHER INCOME

ACCOUNT HEAD	2020-2021	2019-20
Interest on Fixed Deposits with Banks	6,970,204.00	384,611,718.00
Interest On Other Investments	270,930,920.13	118,887,517.04
Interest on Loans/Advances to Employees	0.00	146,194.42
Interest on Loans/Advance to Contractors	0.00	9,492.19
Interest on Loans/Advances to Others	268,260.00	511,220.00
Interest on Property-Tax Dues	313,416,259.11	299,245,668.75
Interest on Other Direct-Tax Dues	3,356,207.10	1,224,279.47
Interest on Professional Tax(E.C)	11,098,277.16	11,667,475.64
Interest on Professional Tax(R.C)	14,834,436.45	15,587,440.73
Int/Penalty on Late Income Reg GST Appli	1,114,552.18	2,818,998.00
Interest on Late General Income	27,323,033.00	17,240,327.16
Scrap Sales	22,128,422.22	11,085,812.85
Farm Products Sales	3,272.00	40,208.00
Publication Sales (GST Applicable)	4,166,776.82	9,185,966.48
Tender Forms Sales (GST Applicable)	9,344,043.00	10,551,960.00
Water Meter Sales	2,337,686.00	2,933,673.00
Other Sales	169,533.00	377,352.00
Claims for Stores Material Loss	21,434.00	128,571.16
Material Price Difference (Credit)	8,367,592.24	8,031,089.02
Excess Cash Found on Phy.Verification	0.39	3.51
Excess Store Mat.Found on Phy.Verificat.	868,937.73	10.02
Penalty from Suppliers	4,503,223.00	6,875,150.81
Penalty from Contractors	35,782,391.96	55,480,188.96
Deposits Forfeited(Other than Oct.Depo.)	188,484.90	21,655,858.55
Other Miscellaneous Income	33,766,434.06	82,545,365.01
Penalty Under Prof.Tax (E.C.)	10,559,233.35	11,494,357.37
Penalty Under Prof.Tax (R.C.)	2.00	0.00
Claims for Professional Tax(E.C)	422,554.62	306,644.16
Depo/Inst.Forfeited EWS-I(PMAY)	267,578.00	455,974.00
Depo/Inst.Forfeited EWS-II(PMAY)	1,839,077.80	1,690,434.00
Penalty (Other Than Supplier/Contractor)	0.00	408.00
Penalty for violation of Covid-19	36,143,400.00	147,750.00
<b>Total</b>	<b>820,192,226.22</b>	<b>1,074,937,108.30</b>

## Schedule No.17

## PAYMENTS &amp; BENEFITS TO EMPLOYEES

ACCOUNT HEAD	2020-2021	2019-20
Salary	6,797,351,063.43	6,655,279,019.64
Daily Wages	83,129,934.80	109,977,120.10
Stipend to Trainees	261,624,910.00	244,629,189.14
Arrear Salary	206,844,930.80	204,383,513.63
Personal Pay	2,334,256.73	2,461,966.44
Special Pay	1,467,629.24	1,634,605.47
Dearness Pay	20,100.00	20,100.00
Grade Pay	17,333,343.38	21,064,230.72
Dearness Allowance	1,241,734,853.00	1,216,414,365.49
Cost of Living Index Allowance (CLIA)	42,009.70	42,228.86
House Rent Allowance	426,430,099.95	426,727,377.84
City Compensatory Allowance	1,800.00	1,800.00
Conveyance Allowance	15,920,756.41	15,602,167.65
Washing Allowance	5,835,296.31	6,015,652.09
Special Allowance	744,889.88	851,921.29
Loss of Private Practice Allowance	39,916,628.02	40,134,780.78
Heavy Duty Allowance	2,207.40	2,592.06
Risk Allowance	84,039.48	89,264.96
Gas Allowance	395,561.89	425,156.00
Charge Allowance	419,148.00	289,323.00
Travelling Allowance	534,980,050.91	540,707,949.50
Conservancy Allowance	86,159.41	92,095.59
Medical Allowance	4,297,200.00	4,482,300.00
Reimbursement -Medical Exp.	308,622,800.79	374,295,138.25
Reimbursement-Leave Travel Concession	2,093,561.00	12,168,202.53
Reimbursement-Uniforms and Apparels	2,869,674.72	21,996,709.70
Reimbursement-Other Welfare Exp.	662,321.25	1,084,877.10
Pension	3,030,981,656.00	2,664,759,156.00
Gratuity	850,000,000.00	731,701,078.00
Additional Gratuity	760,534,809.50	653,269,106.00
P.F./NDCPS-SMC Contribution	379,779,110.64	236,912,017.88
Funeral Expences	317,500.00	245,000.00
EPF Cont. of SMC For Daily Wages Emps.	10,775,517.00	16,263,838.00
NDCPS Gratuity	12,703,099.00	12,779,765.00
Workmen's Compensation	8,000,000.00	2,000,000.00
Bonus	31,312,307.00	31,763,009.00
Leave Encashment	447,284,575.00	360,633,795.00
<b>Total</b>	<b>15,486,933,800.64</b>	<b>14,611,200,412.71</b>

## Schedule No.18

## ADMINISTRATION EXPENSES

ACCOUNT HEAD	2020-2021	2019-20
Reimbursement-Telephone Charges	1,055,228.00	1,354,064.00
Rent on Buildings Hired	2,693,000.00	1,770,500.00
Rent On Vehicles Hired	80,456,176.43	115,975,439.88
Water Cess	0.00	9,259,575.90
Service Tax Expenses (VCES)	748,934.00	0.00
Postage and Telegram	1,719,397.98	2,507,990.19
Telephones Exps.	9,639,851.49	11,981,402.68
Printing	3,415,611.00	4,896,609.26
Computer Stationery	7,652,958.62	5,571,430.27
Other Stationery	19,351,362.14	21,628,512.09
Floppies, Diskettes & Tapes	3,845,369.23	3,494,218.88
Local Conveyance	292,128.68	921,699.00
Outstation Travel Expenses	47,588.00	912,633.94
Boarding and Lodging Expenses	16,668.00	11,578.00

ACCOUNT HEAD	2020-2021	2019-20
Travelling Allowance/Daily Allow.	249,874.00	1,139,903.48
Insurance Charge-Fixed Assets	3,269,076.66	3,213,468.00
Insurance Charge - Other Assets	1,075,261.22	660,380.00
Insurance Charge- Cash-in-Transit	303,303.00	0.00
Legal Fees / Charges	3,540,240.00	3,568,134.00
Consultancy Fees/Charges	52,692,374.30	74,861,129.15
Inspection Fees	28,900.00	124,290.50
Subscription / Membership Fees	20,000.00	420,000.00
Registration Charges	5,539,950.00	5,643,222.00
Licence Fees	594,519.78	473,625.00
Security Personnel Fees/Charges	201,043,575.00	243,344,266.62
Honorarium	169,634,673.00	170,634,692.00
Affiliation/Assessment Fee	2,352,000.00	2,564,500.00
Entertainment Expenses	770,519.09	1,315,292.71
Publicity and Advertisement	53,134,029.01	67,044,162.37
Books,Periodicals and Newspapers	8,361,860.95	12,772,589.00
Confers.,Seminars and Symposiums	4,173.93	1,415,265.82
Festival/Ceremonies	12,460,247.18	86,155,251.27
Staff-Training	618,874.82	446,497.80
Awards/Mementos/Name Plates	194,621.74	743,200.02
Election Expenditure	2,727,482.17	14,660.05
Councillors' Honorarium and Allowances	2,800,335.00	3,480,000.00
Vehicle Running Expenses	114,801,820.70	118,029,696.38
Electricity Charges	2,015,724,908.31	1,932,758,829.75
Consumable Stores (Other than Prt.& Sta)	161,594,245.87	244,871,430.56
Census Expenditure	7,852,661.85	44,390.00
National Urban Livelihood Expenditure	1,494,025.51	8,008,727.44
Office Expences (RCM)	1,429,953.21	3,491,786.50
Others Office Expenses	8,939,225.00	24,409,141.14
COVID-19 Expenses	1,470,640,112.62	0.00
<b>Total</b>	<b>4,434,827,117.49</b>	<b>3,191,934,185.65</b>

Schedule No.19

REPAIRS & MAINTENANCE

ACCOUNT HEAD	2020-2021	2019-20
Rep.& Main./School Buildings	15,058,338.66	0.00
Rep.& Maint./Buildings	98,247,440.21	197,764,544.58
Rep.& Maint./Public Places	28,611,151.71	48,928,849.48
Rep.& Maint. Roads / Bridges / Light	568,407,590.34	759,232,814.10
Rep. & Maint./Sewerage & Drainage Lines	187,089,916.80	154,727,108.23
Rep. & Maint./Water Supply	93,660,176.58	106,702,660.61
Rep. & Maint./Plants,Mach.& Equipments	710,342,291.81	761,390,527.39
Rep. & Maint./Vehicles & Trp.Equipments	5,963,779.80	5,697,107.73
Rep. & Maint./Office Equipments	4,124,369.80	3,929,591.07
Rep.& Maint./Furniture,Fix.& Fittngs	863,426.21	2,348,267.68
Upkeep of Livestocks	6,306,983.97	10,486,511.86
Plants,Seeds,Fertilizers,Pesticides Etc.	6,460,082.70	20,784,781.93
<b>Total</b>	<b>1,725,135,548.59</b>	<b>2,071,992,764.66</b>

Schedule No.20

SERVICE & UTILITY CHARGES

ACCOUNT HEAD	2020-2021	2019-20
Service Expenses/Power & Fuel	19,405,185.71	32,706,655.43
Service Expenses/Material	59,887,904.92	126,789,724.58
Service Expenses/Labour	541,605,833.68	441,485,427.01
Service Expenses/Overheads	8,240,848.76	11,966,009.05
Service Related Contracts	1,429,271,400.21	1,618,288,153.33
Service Related Scrapping & Brushing	11,460,435.83	46,019,930.29
Disaster Risk Management Exp.	1,229,945.24	2,075,914.17
Direct Programme Expenses/Labour	1,327,069.00	1,603,438.00
Direct Programme Expenses/Contracts	10,708,346.88	44,583,546.39
Compulsory Grants & Contributions	1,090,933,081.00	1,297,649,099.47
Discretionary Grants & Contributions	23,003,325.76	34,445,669.60
<b>Total</b>	<b>3,197,073,376.99</b>	<b>3,657,613,567.32</b>

Schedule No.21

FINANCIAL CHARGES

ACCOUNT HEAD	2020-2021	2019-20
Interest On Open Market Debenture Loans	173,360,892.00	173,839,108.00
Charges-Commitment Charges	768,085.00	730,229.00
Charges-Bank Charges & Commission	0.00	0.00
Charges- Rebate allowed on Property-Tax	252,295,694.77	102,068,961.55
Rebate on Property Tax Senior Citizens	6,266,228.21	998,203.51
<b>Total</b>	<b>432,690,899.98</b>	<b>277,636,502.06</b>

Schedule No.22

DEPRECIATION

ACCOUNT HEAD	2020-2021	2019-20
Depreciation-Buildings	658,726,854.20	583,125,880.53
Depreciation-Public Places	197,164,116.72	245,009,058.46
Depreciation-Roads & Bridges	2,287,322,206.05	2,034,937,571.43
Depreciation-Sewerage & Drainage Lines	650,902,913.20	580,369,786.54
Depreciation-Water Supply	328,525,912.01	319,379,672.34
Depreciation-Plants,Machineries & Equip.	666,979,065.12	618,396,260.09
Depreciation-Vehicles & Transport Equip.	66,194,299.37	58,518,517.97
Depreciation-Office Equipments	99,375,271.61	96,675,478.57
Depreciation-Furniture,Fixtures & Fittg.	17,463,903.01	14,244,968.21
Depreciation-Miscellaneous Fixed Assets	13,226.67	13,226.67
<b>Total</b>	<b>4,972,667,767.96</b>	<b>4,550,670,420.81</b>



## Schedule No.23

## PRIOR PERIOD INCOMES

ACCOUNT HEAD	2020-2021	2019-20
Prior Period Income-Property Taxes	86,961,622.16	79,549,185.47
Prior Period Property Taxes-Nagarpalika	6,333.44	5,870.35
Prior Period Propert.Taxes-Grampanchayat	3,895.20	8,382.94
Prior Period Income-Property Tax (A.B.)	501,877,654.82	71,735,637.62
Pr.Period Inc.from Water,Sew.&SWD Ch.AB	714,371,359.24	192,339,344.70
Pr.Period Inc.from Profess-Tax (E.C.)	27,005,231.32	41,352,192.29
Pr.Period Inc.from Profess-Tax (R.C.)	103,751,485.16	104,073,252.62
<b>Total</b>	<b>1,433,977,581.34</b>	<b>489,063,865.99</b>

## Schedule No.24

## PRIOR PERIOD EXPENSES

ACCOUNT HEAD	2020-2021	2019-20
Pri.Period Exps.-Esta.(Salary/Pension)	35,272,929.69	32,696,502.58
<b>Total</b>	<b>35,272,929.69</b>	<b>32,696,502.58</b>

For Natvarlal Vepari & Co.  
Chartered Accountants.  
Firm Reg. No. 123626W

Hiren R. Vepari  
(Partner)  
Membership No. 102680

Place : Surat

Date :

3 NOV 2021

UDIN: 21102680AAAAAL1339

*(Signature)*  
Chief Accountant  
Surat Municipal Corporation

*(Signature)*  
Deputy Municipal Commissioner  
Surat Municipal Corporation

*(Signature)*  
Commissioner  
Surat Municipal Corporation

**SURAT MUNICIPAL CORPORATION**

**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**Schedule 25**

**Financial Year 2020-21**

**1. Basis of Accounting and preparation of Financial statements:**

The financial statements have been prepared under the historical cost convention on an accrual basis in accordance with Generally Accepted Accounting Principles. The Municipal Corporation follows mercantile system of accounting and recognizes Income and Expenditure on accrual basis.

**2. The Accounting policies adopted in preparation and presentation of the accounts are as under:**

**a. Use of Estimates:**

The preparation of financial statements is in conformity with Indian GAAP which requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized. All the expenses hence recorded by the Corporation are primarily based on Budgets. Any differential amount is treated as loan and advances

**b. Property, Plant and Equipment's:**

- i. Fixed Assets are recorded at cost of acquisition or construction less depreciation (except land). These assets have been stated at historical cost and include borrowing cost or any other cost that is incurred for acquisition or construction of a qualifying asset to bring the assets to its working condition for its intended use.
- ii. Uncompleted / Unidentified fixed assets are recognized under "Capital work-in-progress".
- iii. Cost of fixed assets is reduced to the extent of amount received as Grant.

- iii. Other incomes like interest income, miscellaneous incomes are recognized on their receipts.
- iv. Grants/subsidies, (other than Education Cess Grants and Compensation for Octroi) which are revenue in nature are credited to income and expenditure account on their receipts.
- v. Grants receivable on collection of Education cess and Compensation for Octroi is accounted on accrual basis.

**g. Capital Income:**

Capital Receipts and Government Capital Grants are accounted on receipt basis as Capital Income under Reserves and Surplus.

**h. Expenses:**

Expenses are recognised in the books as and when paid. Expenses related to General Stores are recognised on accrual basis. All material known liabilities are provided for, on the basis of available information / estimates.

**i. Employees Retirement Benefits:**

- i. Contributions are made to Provident Fund (NDCPS) as per the Provident Fund Act.
- ii. Contribution to Pension and Gratuity Fund created by the Municipal Corporation are made on the actual basis in accordance with the Gujarat Civil Services Rules, 2002. Amounts of such funds are invested in form of Fixed Deposits with Nationalized bank(s).
- iii. Provision for Leave Encashment benefit is on actual basis in accordance with the Gujarat Civil Services Rules, 2002.

**j. Contingent Liabilities and Provisions:**

The Municipal Corporation recognises Contingent liabilities, which are reasonably ascertainable, in its books of accounts.

**k. Borrowing Costs:**

Borrowing cost to the extent that they are regarded as the adjustments to interest costs directly attributable to the acquisition or construction of qualifying assets are

Corporation is Rs 5 crores, which amounts to 50% of the total paid up capital of Rs 10 crores.

- e. The Surat Integrated Transportation Development Corporation Limited is SPV for the redevelopment of Surat Railway Station as a Multi Modal Transportation Hub with modern passenger amenities, wherein stake of Municipal Corporation is Rs. 30 Lakhs, which amounts to 3% of total paid up capital of Rs 10 Crores.
6. During the **Financial Year 2018-19**, the **SURAT MUNICIPAL CORPORATION**, had issued listed unsecured, taxable, non-convertible, redeemable bonds in the nature of **Debentures ("Bonds")** of face value of Rs.10 lakhs each at par aggregating to **Rs.200 crores** in relation to its five major capex projects under **ATAL MISSION FOR REJUVENATION AND URBAN TRANSFORMATION ("AMRUT") Scheme** which has been fully exhausted and utilized in quarter ending on 31<sup>st</sup> December, 2020.
7. During the reporting year, The Surat Municipal Corporation has transferred an amount of Rs 85 crores from its Capital Fund to General fund vide a sanction dated 31-03-2021 received from Deputy Commissioner of Surat Municipal Corporation.
8. During the reporting year, with a view to comply with the conditions as mentioned in Information Memorandum, Term Sheet as well as Structured Payment Mechanism, Surat Municipal Corporation has made provision and related investment of Rs 18,85,21,829/- under the head Debt Service Reserve Fund, which includes Rs 1,49,21,829/- interest earned over this fund in compliance to SEBI Notification dated November,2020.
9. The accounting treatment for the elements of the financial statements not referred to otherwise under the accounting policies adopted by the Municipal Corporation are stated as under:
  - a. Power and Electricity expenses are accounted net of Interest on Deposits with Power and Electricity Companies and windmill credits received which are adjusted in the bills raised by the companies.
  - b. Sundry Debtors disclosed in the financial statements are the balances of unrealized income on account of cheques returned by the bank.

amounting to Rs. 6,58,09,822/- related to the completed duration of batch is recognised as income.

16. During the financial year, SMC has received Rs 2,07,93,905/- from SUDA for rejuvenation/ purification of river Tapi.
17. SMC had created a fund amounting to Rs 75 Lacs in the name of Vehicle/Machine Accident Compensation Fund as per Resolution No. 901/2019 to compensate any employee of workshop department, who meets any accident during performing his duty in previous year 2019-20 which has now increased to Rs. 1 crore.
18. In order to optimise the specific energy consumption required to provide various services without affecting quantity and quality and to promote use of natural source of energy, the Surat Municipal Corporation has developed Renewable Source of Energy by installing Gas based Captive Power Plant(s), Wind based power plant(s) and Solar Panel Plant(s). During the reporting year, the Surat Municipal Corporation has generated Income from Wind Power amounting to Rs. 39.99 crores and Income from Solar Power amounting to Rs. 5.76 crores.

*For Natvarlal Vepari & Co.*  
*Chartered Accountants.*  
*Firm Reg. No. 123626W*



*Hiren R. Vepari*  
*(Partner)*  
*Membership No. 102680*

*Place : Surat*

*Date :* 



Chief Accountant  
Surat Municipal Corporation



Deputy Municipal Commissioner  
Surat Municipal Corporation



Commissioner  
Surat Municipal Corporation