

SHIMLA MUNICIPAL CORPORATION

BALANCE SHEET

AS ON 31.3.2015

INDEX

<i>Sr.No</i>	<i>Description</i>	<i>Page No.</i>
1.	<i>Balance Sheet</i>	1-2
2.	<i>Income & Expenditure Account</i>	3
3.	<i>Accounting Policies</i>	4-5
4.	<i>Notes to Accounts</i>	6-8
5.	<i>Internal Audit Report</i>	9-14
6.	<i>Schedule to Balance Sheet</i>	15-36
7.	<i>Schedule to Income & Expenditure Account</i>	37-43
8.	<i>Balance Sheet in lacs</i>	44-45

SHIMLA MUNICIPAL CORPORATION

BALANCE SHEET AS ON 31.03.2015

Code No.	Description of Item	Schedule No.	Current Year Amount (₹)	Previous Year Amount (₹)
<u>LIABILITIES:-</u>				
<u>Reserve & Surplus</u>				
310	Municipal General Fund	B-1	2,793,544,964	2,812,653,158
311	Earmarked Funds	B-2	326,477,372	285,952,192
312	Reserves	B-3	442,882,425	326,435,710
Total Reserves & Surplus			3,562,904,761	3,425,041,060
320	Grants, Contributions for Specific Purposes	B-4	626,611,498	735,999,576
<u>Loans:-</u>				
330	Secured Loans	B-5	23,223,144	19,993,765
331	Unsecured Loans	B-6	0	0
Total Loans			23,223,144	19,993,765
<u>Current Liabilities & Provisions</u>				
340	Deposits Received	B-7	48,830,546	43,560,198
341	Deposits Works	B-8	11,895,157	9,252,818
350	Other Liabilities (Sundry Creditors)	B-9	1,676,259,534	1,650,181,797
360	Provisions	B-10	0	0
Total Current Liabilities & Provisions			1,736,985,237	1,702,994,813
TOTAL LIABILITIES			5,949,724,640	5,884,029,214



BALANCE SHEET AS ON 31.03.2015

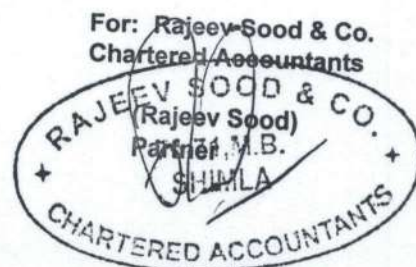
ASSETS:-				
Fixed Assets		B-11		
410	Gross Block		5,934,838,158	5,838,704,309
411	Less:- Accumulated Depreciation		1,682,167,197	1,515,649,000
	Net Block		4,252,670,961	4,323,055,309
412	Capital Work In Progress		93,798,569	56,515,149
	Total Fixed Assets		4,346,469,530	4,379,570,458
Investments				
420	Investments General Fund	B-12	127,140,477	126,516,430
421	Investment Other Funds	B-13	892,403,335	813,092,090
	Total Investments		1,019,543,812	939,608,520
Current Assets Loans & Advances				
430	Stock in Hand (Inventories)	B-14	7,501,791	8,796,458
431	Sundry Debtors (Receivables) Gross Amount Outstanding	B-15	222,371,453	222,549,323
432	Less:- Accumulated Provisions Against Bad & Doubtful Receivables		0	0
	Net amount Outstanding		222,371,453	222,549,323
440	Prepaid Expenses	B-16	0	0
450	Cash and Bank Balance	B-17	125,020,482	116,022,905
460	Loans, Advances & Deposits	B-18	228,789,673	217,481,551
461	Less:- Accumulated Provisions Against Loans		0	0
	Net Amount Outstanding		228,789,673	217,481,551
	Total Current Assets, Loans & Advances		583,683,399	564,850,237
470	Other Assets	B-19	27,900	0
480	Miscellaneous Expenditure(to the extent not written off)	B-20	0	0
	Notes to Accounts	B-21		
TOTAL ASSETS			5,949,724,640	5,884,029,214

[Signature]
Commissioner
M.C. Shimla

[Signature]
Joint Commissioner
M.C. Shimla

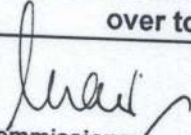
[Signature]
Accounts Officer
M.C. Shimla

Place :- Shimla
Date :- 10/6/2019

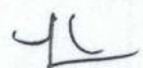


Income and Expenditure Account
for the year ending on 31.3.2015

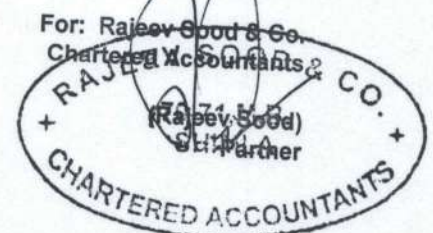
Code No.	Head of Account	Schedule No.	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4	5
	INCOME:			
110	Tax Revenue	I-1	57,713,927	103,919,913
120	Assigned Revenues & Compensation	I-2	176,872,378	187,994,846
130	Rental Income from Municipal Properties	I-3	24,017,357	48,614,962
140	Fees & User Charges	I-4	244,297,155	246,763,669
150	Sale & Hire Charges	I-5	1,103,912	1,440,889
160	Revenue Grants, Contributions & Subsidies	I-6	224,360,462	93,214,878
170	Income from Investments	I-7	16,223,311	12,742,390
171	Interest Earned	I-8	3,307,686	4,463,691
180	Other Income	I-9	3,751,925	2,674,931
A	TOTAL INCOME:		751,648,113	701,830,169
	EXPENDITURE:			
210	Establishment Expenses	I-10	455,878,334	384,916,442
220	Administrative Expenses	I-11	13,751,901	19,413,953
230	Operations & Maintenance	I-12	109,604,839	369,096,426
240	Interest & Finance Expenses	I-13	4,063,797	7,061,886
250	Programme Expenses	I-14	522,135	391,730
260	Revenue Grants, Contributions & subsidies	I-15	17,961,039	4,904,207
270	Provisions & Write off	I-16	0	328,379
271	Miscellaneous Expenses	I-17	0	0
272	Depreciation		166,518,197	161,931,367
B	TOTAL EXPENDITURE:		768,300,242	948,044,390
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(16,652,129)	(246,214,221)
280	Add: Prior period Items (Net)	I-18	(8,614,779)	31,530,492
	Gross surplus/ (deficit) of income over expenditure after Prior Period		(25,266,908)	(277,744,713)
290	Less: Transfer to Reserve Funds			
	Net balance being surplus/ deficit carried over to Municipal Fund		-25,266,908	-277,744,713


Commissioner
M.C. Shimla


Joint Commissioner
M.C. Shimla


Accounts Officer
M.C. Shimla

Place :- Shimla
Date :- 10/6/2019



Annexure 'A'

SIGNIFICANT ACCOUNTING POLICIES

Basis for Preparation of Accounts

The accounts have been prepared to comply in all material aspects with applicable accounting principles in India, the accounting standards issued by the Institute of Chartered Accountants of India and relevant provisions of the Shimla Municipal Corporation Accounts Manual.

Revenue Recognition

Income is recognized when demand raised in respect of Property Taxes, Water Charges, Rent from municipal assets and medical waste disposable charges. Interest on investments is booked on a time proportion basis taking into account the amounts invested and the rate of interest.

Expenditure

Expenses are accounted for on accrual basis.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided (except in case of land) on the written down value method and at the rate and in the manner specified in Income tax Act.

Investments

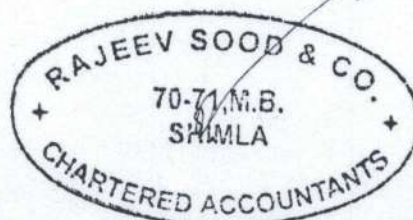
Investments are classified into short term and long term investments. Current investments are stated at the lower of cost and fair value. Long term investment is stated at cost.

Inventories

Inventories in store are as taken, valued at the cost price or market value whichever less, as per AS-2 and as certified by the management. .

Sundry Debtors and Loans and Advances

No provision has been made during the year regarding doubtful debts due to non availability of year wise break-up of Water Charges, Property Taxes and Rent.

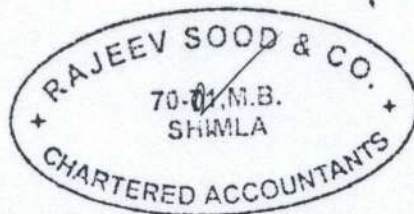


Retirement /Post Retirement Benefits

Contribution to the defined contribution scheme such as Provident Fund and Pension Fund are charged to Income and Expenditure Account as incurred i.e. on cash basis. The Corporation also provides for retirement/post retirement benefits in the form of gratuity, pensions, leave encashment and medical reimbursement. Separate Funds have been formed for General Provident Fund and meeting pension and other retirement benefits including Gratuity.

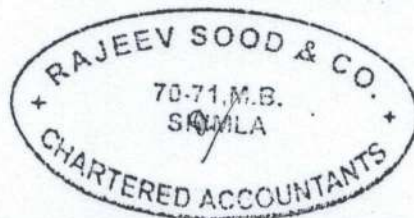
Prior Period Items

Income and Expenditure account for the year ending on 31.3.2015 has been prepared after considering the prior period items as per Accounting Standard-5.



NOTES TO ACCOUNTS FOR PREPERATION OF BALANCE SHEET OF SHIMLA MUNICIPAL CORPORATION

1. Municipal General Fund represents "Municipal Fund" other than General Provident Fund, Pension & Gratuity Fund and Contributory Pension Fund.
2. Earmarked Funds represents Pension & Gratuity Fund of ` 9,75,376/-, General Provident Fund of ` 22,90,11,708/- and Contributory Pension Fund of ` 9,64,90,288/-.
3. Capital Work in Progress opening balance 5,65,15,149/- & closing balance 9,37,98,569/. Capitalisation to the tune of 3, 80,16,749/- has been done on 31.03.2015 on the basis of management certification and accordingly half depreciation is charged.
4. Addition in reserves in this year amounting to ` 11,64,46,715/- includes Capital Contributions made up of capital grants from various external agencies.
5. Grants & Contribution for Specific Purposes represents unspent amount of Grant Fund ` 62,66,11,498/- (opening balance ` 73,59,99,576/- addition & utilizations during the year ` 22,48,37,380/- & ` 33,42,25,458/- respectively).
6. Corporation has received interest free loan from state Government amounting 2,00,00,000/- during financial year 2009-2010 which stand unutilized till date.
7. Recoveries payable works contract account closing balance 4,20,236/- represent royalty charged by state government on purchase of sand & stone. The said amount stands as liability in books of corporation no payment of royalty has been made to government.
8. Deposit received amounting to ` 4,88,30,546/- includes EMD Securities from Contractors, Water Meter Security from customer and Security received from customer in respect of Community Centre. The Corporation is in the process of identifying unclaimed Security/EMD etc. and the same will be credited to P & L account in due course.
9. Total Current Liabilities and Provisions include the following:
 - i) Payable to I&PH Deptt. ` 1,61,87,10,053/-. (OB ` 1,61,71,70,293/- + ` ,15,39,760/-) for F.Y. 2014-15 on account of cost of water.



10. Sunder Debtors head i) License fees recoverable 2,85,778/- no such recovery exist.
ii) interest due from employees account balancing Rs. 1,61,190/- has recovered during the year.
iii) Receivable from hospital due account balancing Rs. 26,33,940/- stand unadjusted from last year and no such details has exists
11. The value of fixed assets has been taken on historical cost less accumulated depreciation thereon.
- Depreciation on Fixed Assets has been worked out as under:-
- i) Furniture & fittings @ 10%
 - ii) Residential buildings @ 5%, official & commercial buildings @10%
 - iii) Toilets & Pump Houses @ 10%
 - iv) Office equipments @ 15%
 - v) Dumper container @ 15%
 - vi) Plant & Machinery @ 15%
 - vii) Vehicles @ 15%
 - viii) Computer Equipments @ 60%
 - ix) Public Lighting @10%
 - x) Water ways Reservoir @10%
 - xi) Sewerage & Drainages @10%
 - xii) Roads and Bridges @10%
 - xiii) Other fixed assets @15%
12. Investments-other Funds ` 89,24,03,335/- represents General Provident Fund investment of ` 20,52,16,530/-, CPS Fund investment of ` 7,22,46,102/- and Grant Fund investment of ` 61,50,99,996/-.
13. Receivable includes amount receivable against the following:-
- a) Property Taxes ` 6,58,13,370/- (includes water tax, sewerage tax, general tax & show tax)
 - b) Water Charges ` 7,83,04,762/-.
 - c) Rent ` 2,41,53,207/- (includes rent from Commercial Buildings, Shops and Stalls)
 - e) Other Receivables ` 5,41,03,021/-.
14. Loan, Advances and Deposits ` 22,87,89,673/- (includes advances to Heads of Department amounting to ` 14,80,64,742/- and advances to HPSEB amounting to



` 3,68,09,357/- and other advance ` 4,39,15,574/- stand unadjusted. This point is being repeated in the audit report since the year 2007-08, however no action has been taken on the same. The nature of the advances made are generally for repair of roads etc and they are to be charged to revenue. Loss is under stated to that extent.

15. No Physical verification has been done in respect of fixed assets and stock in hand during the year by the management, as required as per Shimla Municipal Corporation Accounts Manual.
16. Working women hostel accounts has merged in the accounts of Municipal Corporation as follow;

Furniture & Fixture

181170+1830+3573+14410+3802	=.204785	
Less : Accumulated Depreciation	<u>65054</u>	139731

Office Equipments

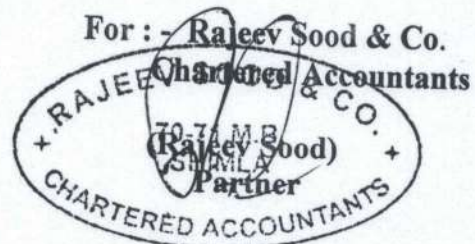
20400+23990+3660+5000+950+3285		
+11083+1533+7170+9773+8438	= 95282	
Less : Accumulated Depreciation	<u>64989</u>	30293

Building	(3227853-841680)	2386173
Land		2939263
FDR	No. 472 and 473 (86925+86688)	173613
Cash Balance		2048
Bank Balance	(Punjab & Sind Bank 5227)	663254
Security Deposit	(5700+1250+4300)	11250
Deposit Received	(17500+8500)	26000

17. There is a difference of ` 27,900/- in trial balance due to some problem in accounting software of MC which has been corrected manually in Balance sheet.

We have compiled and audited the attached Balance Sheet of Shimla Municipal Corporation as at 31st March 2015 and the related Income and Expenditure Account for the year ended on that date annexed there to, which we have signed. These financial statements are the responsibilities of Corporations management. Our responsibility is to express an opinion on these statements.

Place: Shimla
Date:



INTERNAL AUDIT REPORT 2014-15

(A) Observation Related to Finance & Account

1. ADVANCES TO HEADS OF DEPARTMENT:-

This Para is being repeated since long and apparently no action is being taken in this respect, and it may be stated that the assets of the Corporation are overstated to this extent.

Advances to Heads of Department & Others amounting to ` 14,80,64,742/- stand unadjusted. The nature of advance is also not ascertainable. According to the management the amount represents advance paid to contractors and suppliers against which Bills have not been received/processed. Fixed assets and Income & Expenditure account is understated to this extent and the corresponding depreciation on such capitalization has also not been provided for in the books of accounts.

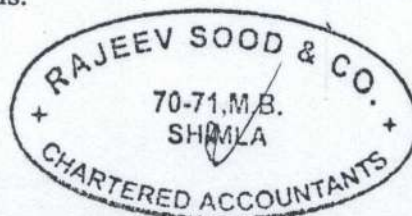
The ageing of advances and receivable has not been done. Some of advances, as per our observation, still stand from 1945. Special efforts are required, such as the constitution of separate committee to get rid of such fictitious assets appearing in the balance sheet. Monthly reconciliation should be made regarding adjustment of advance paid to various Departments and necessary correspondence should be made with concerned department regarding adjustment of advances given and also to fix the responsibility of each department regarding adjustment of such advances. This Para is appearing in the report since 2006-07 and nothing is being done on this front. Priority needs to be accorded so that these factitious advances are booked in respectable heads or steps are taken for recovery of the advance against which work has not been done. This Para is being repeated since long and apparently no action is being taken in this respect.

2. INTERNAL CONTROL SYSTEM REGARDING VOUCHERS

It has been observed that proper procedure regarding preparation, verification, approval and posting of vouchers has been followed. The Financial Accounting Software need to be updated so that confirmation, processing and updating is done on real time basis. There are certain bugs in the software developed which make the system prone to errors. Due diligence may be exercised and the beta version of the software be now finalized after cleansing all the glitches.

3. UNSPENT GRANTS

It is observed that a substantial amount of grants received remain unspent. The amount of unspent grants as on 31.3.2015 stood at 62,66,11,498/-. The terms and conditions of the grants sanctioned and disbursed are not fulfilled and there are possibilities of recall of such grants and also forfeiture of the unspent and unclaimed portion of the grants. Separate receipt and disbursement account for each grant should be kept in a memorandum register and utilization certificates should be got audited on periodical basis.



(B) Observation Related to Water Works Department

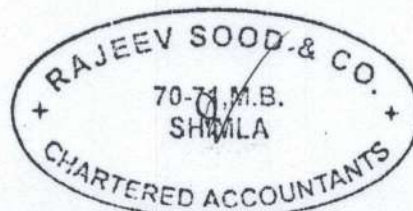
- 1 Municipal Corporation is not making any payment on account of Bulk Purchase of water from I&PH Department as a result of which this liability is increasing continuously.

Rupees in lac							
Sr. No.	Deptt. to which liability is payable	Amount outstanding as on 31.3.2014	Addition during the year (2014-15)	Payments during the year (2014-15)	Amount outstanding as on 31.3.2015	Increase in Amount	%age of Increase
1	I&PH Deptt.	16171.70	15.40	0.00	16187.10	15.40	1.00%

The amount Payable to I&PH Deptt. upto 31.3.2015 is ` 1,61,87,10,053/-.

To avoid penalties and interest, payments should be made in time and adequate budgeting and contingent plans may be drawn to discharge such colossal liabilities as a measure of financial prudence to avoid unnecessary complications arising because of crippling of cash flow position, or else policy decision should be taken in consultation with the Government to get this amount waived.

- 2 It is further noticed that Monthly, Quarterly and yearly reporting relating to receivables of water charges is not being furnished to accounts department by water works department. Due to these reasons it becomes difficult to Accounts Department to pass proper entries, which are based on such reporting.
- 3 It is observed that internal control system is not followed by store department. In store department, one official is dealing with purchases of material, receipt of material, issue of material and verification of material. This practice is required to be discontinued forthwith and follow the prescribed procedures to make internal control system more effective.
- 4 It is observed that the stock in hand includes considerable stock of obsolete items lying in the stores. Carrying costs of such material is substantial on account of interest on blocked investment, usage of space etc.
- 5 It has been observed that proper register of Fixed Assets has not been maintained in water works department. So it becomes difficult to identify amount of capital expenditure incurred during the year on various fixed assets and fixed assets created during the year.
- 6 Aging of receivables of water charges (arrears of water charges) have not been made available by the department. Due to which provisions against receivables of water charges have not been made as on 31.3.2015.



(C) Observation Related to Public Works Department

1. It is observed that internal control system is not followed by store department. In store department, one official is dealing with purchases of material, receipt of material, issue of material and verification of material. This practice is required to be discontinued forthwith and follow the prescribed procedure to make internal control system more effective.
2. It is further noticed that Monthly, Quarterly and yearly reporting to accounts Heads are not provided by Public works department. Due to these reasons it becomes difficult to accounts department to pass proper entries, which are based on such reporting.
3. It has been observed that proper register of Fixed Assets has not been maintained in public works department. So it becomes difficult to identify amount of capital expenditure incurred during the year on various fixed assets and fixed assets created during the year.

(D) Observation Related to Tax department

It is observed that following information has not been provided by Tax department on Monthly, Quarterly and Yearly basis as required as per SMCAM. Due to these reasons it becomes difficult to accounts department to pass proper entries, which are based on such reporting. This Para is being repeated since long and apparently no action is being taken in this respect.

1. Recording of demand raised

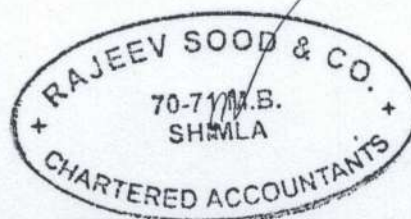
A Summary Statement of Bills Raised shall be prepared ward-wise and tax-head-wise, in Form P&OT-1 on monthly basis within 7 days from the end of the previous month and required to be sent to the Accounts Department.

2. Recording of Change in assessments

Any demand raised earlier may undergo changes by court order / by the order of Commissioner / by any other competent authority. This may either lead to increase or decrease in demand amount. A summary statement of all changes in Demand Raised shall be prepared, in Form P&OT- 2 on monthly basis within 7 days from the end of the previous month and required to be sent to the accounts department.

3. Recording of break-up of collections

A Summary Statement of Year-wise/ Head-wise Collection of Property & Other Taxes in Form P&OT-3 on a monthly basis shall be prepared and sent to the Accounts Department to record the details of collection. Interest on delayed



payment may be charged to the tax payer in accordance with relevant provisions. Interest shall be recognised as income only on collection.

4. Recording of refunds/remissions payable

A Summary Statement of Refunds and Remissions in Form P&OT- 4 on a monthly basis shall be prepared. Refunds/Remissions pertaining to prior period shall be identified separately and required to be sent to the accounts department.

5. Recording of write-offs

If for any reason, it is decided by the Shimla Municipal Corporation to write-off property and other taxes, which was earlier treated as an income, the write off shall be adjusted against the provision made and the necessary accounting entry will be passed based on summary statement of write off in form P & OT-5 . These statements are required to be sent to accounts department on monthly basis.

6. Provisions for doubtful receivables

Aging of receivables of Property Taxes (arrears of Property Taxes) have not been made available by the department. Due to which provisions against receivables of property taxes have not been made as on 31.3.2015.

(E) Observation Related to Health Department

It is observed that following information has not been provided by Health department on Monthly, Quarterly and Yearly basis as required as per SMCAM. Due to these reasons it becomes difficult to Accounts Department to pass proper entries, which are based on such reporting. This Para is being repeated since long and apparently no action is being taken in this respect.

1. Recording of demand raised

A Summary Statement of Bills Raised shall be prepared ward-wise and head-wise, in Form OTH-1 on monthly basis within 7 days from the end of the previous month and required to be sent to accounts department.

2. Recording of break-up of collections

A Summary Statement of Year-wise/ Head-wise Collection of incomes in Form OTH-2 shall be prepared on a monthly basis by the respective departments and sent to the Accounts Department to record the details of collection.



3. Recording of refunds/remissions payable

A Summary Statement of Refunds and Remissions in Form OTH - 3 shall be prepared on a monthly basis. Refunds / Remissions pertaining to prior period shall be identified separately and required to be sent to the accounts department.

4. Recording of Write-offs

If for any reason, it is decided by the Shimla Municipal Corporation to write-off any Other Income dues, the details of the write off has to be entered in the 'Statement of Write off' by the respective departments in Form OTH - 4. This form has to be prepared on a monthly basis and forwarded to the Accounts Department.

(F) Observation Related to Estate Branch

It is observed that following information has not been provided by Estate Branch on Monthly, Quarterly and yearly basis as required as per SMCAM. Due to these reasons it becomes difficult to accounts department to pass proper entries, which are based on such reporting. This Para is being repeated since long and apparently no action is being taken in this respect.

1. Recording of demand raised.

A Summary Statement of Bills Raised shall be prepared ward-wise and head-wise, in Form OTH-1 on monthly basis within 7 days from the end of the previous month and required to be sent to accounts department.

2. Recording of break-up of collections.

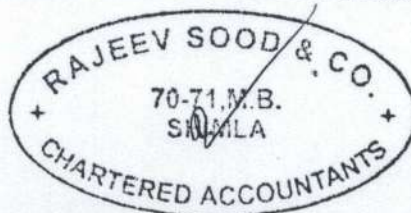
A Summary Statement of Year-wise/ Head-wise Collection of various other incomes in Form OTH-2 shall be prepared on a monthly basis by the respective departments and sent to the Accounts department to record the details of collection.

3. Recording of refunds/remissions payable.

A Summary Statement of Refunds and Remissions in Form OTH - 3 shall be prepared on a monthly basis. Refunds / Remissions pertaining to prior period shall be identified separately and required to be sent to the accounts department.

4. Recording of Write-offs.

If for any reason, it is decided by the Shimla Municipal Corporation to write-off any Other Income dues, the details of the write off has to be entered in the 'Statement of



Write off by the respective departments in Form OTH - 4. This form has to be prepared on a monthly basis and forwarded to the Accounts Department.

5. Provisions for doubtful receivables

Aging of receivables of Rent (arrears of rent) have not been made available by the department. Due to which provisions against receivables of rent have not been made as on 31.3.2015.

6. All figures have been regrouped and rounded off to nearest rupee.

(G) Observation Related to I-T Cell

At the time of pre audit we have observed that accounting software prepared by M/S Technorite Company is not fully developed. Following reports are not yet generated in computer software.

- i) Receipt and Payment Account
- ii) Relation between Budget and Actual Receipts and Expenditure
- iii) Balance Sheet
- iv) Schedule of Final Account
- v) Bank Reconciliation with Statement of Bank
- vi) Ratio Analysis
- vii) Cash flow statements.
- viii) Budgeting & MIS Reports
- ix) Software Reports of Water Supply, Rent and Property Tax Departments are not showing the actual position of amount received during the year, arrears and advance collection.

Due to this inconvenience it become difficult to us to conduct audit in computer based accounting environment.

Place: Shimla

Date:



SCHEDULES:- ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
Schedule B-1: Municipal (General) Fund [Code No 310]

Code No.	Particulars	Amount in ()				
		Opening balance as per the last account	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
1	2	3	4	5 (3+4)	6	7 (5-6)
310-10-01	Municipal Fund	2812653158	6158714	2818811872	0	2818811872
310-90-01	Excess of Expenditure over Income	0	0	0	0	-25266908
	Total Municipal Fund	2812653158	6158714	2818811872	0	2793544964



Schedule B-2: Earmarked Funds Schedule B-2: Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]

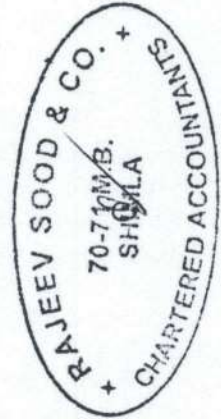
Particulars	Pension Fund	General Provident Fund	Contributory Pension Fund (Scheme)	Amount in (₹)
Code No.	3117002	3117001	3117003	
Opening Balance (a)				
(b) Addition to the special Fund	1039449	206943619	77969124	285952192
i) Transfer to Municipal Fund	0	0	0	0
ii) Interest /Dividend earned on special fund Investment	0	0	0	0
iii) Profit on disposable of special Fund Investment	0	11621024	4866374	16487398
iv) Appreciation in value of Special Fund Investments	0	0	0	0
v) Other addition	0	0	0	0
Total (b)	77933015	58207222	18797003	154937240
Total(a+b)	77933015	69828246	23663377	171424638
(c) Payment out of Fund	78972464	276771865	101632501	457376830
i) Capital expenditure on fixed assets	0	0	0	0
Others	0	0	0	0
Sub- Total	0	0	0	0
ii) Revenue Expenditure on	0	0	0	0
Payments out of Special Funds	0	0	0	0
Rent	77997088	47760157	5142213	130899458
Other Administrative Charges	0	0	0	0
Sub- Total	0	0	0	0
Sub- Total	77997088	47760157	5142213	130899458

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iii) Other:							
Loss on disposal of Special Fund Investment diminution in value of Special Fund Investments transferred to Municipal Fund	0	0	0	0	0	0	0
Sub- Total	0	0	0	0	0	0	0
Total of (i+ii+iii+) ©	77997088	47760157	5142213	130899458			
Net Balance at the year end (a+b)(-c)	975376	229011708	96490288	326477372			
Grand Total of The Special Fund	975376	229011708	96490288	326477372			

Schedule B-3: Reserves [Code No.312]

Code No.	Particulars	Amount in (
		Opening balance (Rs)	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10-01	Capital contribution	326435710	116446715.00	442882425	0	442882425
312-11-01	Capital Reserve	0.00	0.00	0.00	0.00	0.00
312-20-01	Borrowing Redemption Reserves	0.00	0.00	0.00	0.00	0.00
312-30-01	Special Fund (Utilised)	0.00	0.00	0.00	0.00	0.00
312-40-01	Statutory Reserves	0.00	0.00	0.00	0.00	0.00
312-50-01	General Reserve	0.00	0.00	0.00	0.00	0.00
312-60-01	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve Funds	326435710	116446715	442882425	0	442882425



Schedule B-4: Grants & Contribution for Specific Purposes [Code No. 320]

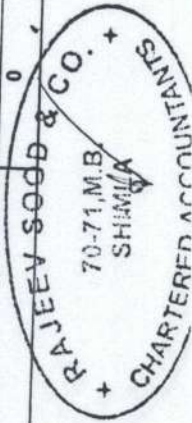
Particular	Code No.	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from International Organisations	Grants from Others	Grand Total (₹)
		320-10-01	320-20-01	320-30-01	320-40-01	320-60-01	320-80-01	
Opening Balance	404315576		251758035	39868423	0.00	13955666	27101876	735999576
(b) Addition to the grants								
i) Grants received during the year		83733146	64142700	19057577	0.00	2162970	3463532	172559925
ii) Interest/Dividend Received on grants Investments								
iii) Profit on disposal of grant investment		51658510.77	140152.00	18186.00	0.00	348759.00	111847.00	52277454.77
iv) Appreciations in value of grant Investments								
v) Other addition								
Total (b)		135391657	64282852.00	19075763	0.00	2511729	3575379	224837380
c) Payment out of Funds		539707233	316040887.00	58044188	0.00	16367395	30677255	960836856
i) Capital Expenditure on Fixed Assets		206525	750000	1025000	0.00	0	0	1981525
Others		77508905	26122714.00	9976750	0.00	0	2441530	116049599
		0	0.00	0	0.00	0	0	0
Sub-Total		77715130	26872714.00	11001750	0.00	0	2441530	118031124
ii) Revenue Expenditure on								
Salary, wages and allowances and repair maintenance work, poor welfare activities etc.		1663235	206593321.00	650162	0.00	7250616	37000	216194334
Rent		0	0.00	0	0.00	0	0	0
Other Administrative Charges		0	0.00	0	0.00	0	0	0
		0	0.00	0	0.00	0	0	0
Sub- Total		1663235	206593321.00	650162	0.00	7250616	37000	216194334
(iii) Other:		0.00	0.00	0	0.00	0	0	0
Loss on disposable of special fund investment diminution in value of special fund investments transferred to Municipal Fund								
Sub- Total		0	0.00	0	0.00	0	0	0
Total of (i-ii+iii+e)		79378385	233466035.00	11651912	0.00	7250616	2478530	334225458
Net Balance at the year end (a+b)(-c)		460328868	82574852.00	46392274	0	9116779	28198725	626611498
Total Grants & Contribution for specific Purpose		460328868	82574852.00	46392274	0	9116779	28198725	626611498

Schedule B-5: Secured Loans [Code No 330]

Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
330-10-01	Loan from Central Govt.	0	0
330-20-01	Loan from State Govt.	20000000	20000000
330-30-01	Loan from Govt Bodies & associations	0	0
330-40-01	Loan from International Agencies	0	0
330-50-01	Loans from banks & other financial institutions	3223144	-6235
330-60-01	Other Term Loans	0	0
330-70-01	Bonds & Debentures	0	0
330-80-01	Other loans	0	0
Total Secured Loans		23223144	19993765

Schedule B-6: Unsecured Loans [Code No 331]

Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
331-10-01	Loan from Central Govt.	0	0
331-20-01	Loan from State Govt.	0	0
331-30-01	Loan from Govt Bodies & associations	0	0
331-40-01	Loan from International Agencies	0	0
331-50-01	Loans from banks & other Financial Institutions	0	0
331-60-01	Other Term Loans	0	0
331-70-01	Bonds & Debentures	0	0
331-80-01	Other loans	0	0
Total Secured Loans		0	0



Schedule B-7: Deposits Received [Code No 340]

Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
340-10-01	EMD From Contractors	4335931	6211931
340-10-02	Security From Contractors	29364663	22525315
340-20-03	Water Security from Customer	14948751	14640751
340-80-01	From Others (Security of Community Centre)	181201	182201
	Total Deposits Received	48830546	43560198

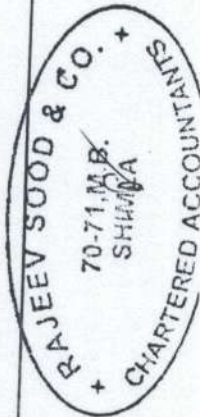
Schedule B-8: Deposits Works [Code No 341]

Code No.	Particulars	Opening balance as the beginning of the year Amount (₹)	Additions during the current year Amount (₹)	Utilisation / expenditure Amount (₹)	Amount Transferred to Grant Head 320-30-01	Balance outstanding at the end of the current year Amount (₹)
1	2	3	4	5	6	8
341-10-01	Civil Works	0	800000	0	0	800000
341-20-01	Electric Works	0	0	0	0	0
341-30-01	Others	9252818	1842339			11095157
341-80-01	Other Deposit Works	0	0	0	0	0
	Total of Deposit Work	9252818	2642339	0	0	11895157



Schedule B-9: Other Liabilities (Sundry Creditors) [Code No 350]

Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
350-10-01	Other Liabilities - Creditors Suppliers	1618710053	1617170293
350-10-02	Other Liabilities - Creditors Contractors	4833264	4517409
350-10-03	Other Liabilities - Creditors Expenses	7359628	7480377
350-10-05	Creditors- Payable Against Specific Scheme	92	92
350-11-01	Employees Liabilities- Gross Salary	0	0
350-11-02	Other Liabilities - Employees Liabilities-Net Salary	17733618	1143255
350-11-03	Other Liabilities - Employees Liabilities-Salary Unpaid	2273473	204900
350-11-04	Other Liabilities - Employees Liabilities-PF. Payable	8661560	9216011
350-11-05	Other Liabilities - Employees Liabilities- Pension	4113992	5131527
350-11-06	Other Liabilities - Employees Liabilities- Gratuity	197585	376379
350-11-07	Employees Liabilities- Welfare funds	77188	15438
350-11-08	Employees Liabilities- Leave Salary Payable	3323363	416992
350-20-01	Other Liabilities - Recoveries Payables -P.F. Deductios	387367	1759
350-20-02	Other Liabilities - Recoveries Payables -LIC	2235485	1110234
350-20-03	Other Liabilities - Recoveries Payables -Loans	3224159	479675



350-20-04	Other Liabilities - Recoveries Payables - Societies Loans	62726	3226
350-20-05	Recovery Payable- Service Tax	0	1123556
350-20-07	Other Liabilities - Recoveries Payables - TDS	308046	146082
350-20-09	Other Liabilities - Recoveries Payables - VAT	395907	383964
350-20-10	Recoveries Payable-Works Contract etc.	420236	329932
350-20-11	Other Liabilities - Recoveries Payables - GIS	2045	20
350-20-12	Other Liabilities - Recoveries from staff on Deputation	288015	98483
350-20-13	Other Liabilities - Recoveries Payables - Others (RD)	35504	16828
3504001	Refunds Payable-Taxes	0	0
350-40-02	Refunds Payable- Other Revenue (Excess Deduction of Interest from Employees)	118569	175412
350-41-05	Advance collection of revenues-Rent	10	133373
350-41-06	Advance Collection of Revenues-Advertisement Charges	0	0
350-80-02	Others- Stale Cheque	1497649	506580
Total other Liabilities (Sundry Creditors)		1676259534	1650181797

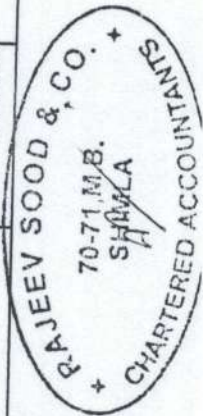


Schedule B-10: Provisions [Code No. 360]

Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
360-10-01	Provision for Expenses	0.00	0.00
360-20-01	Provision for Interest	0.00	0.00
360-30-01	Provision for other Assets	0.00	0.00
	Total Provisions	0.00	0.00

Schedule B-11: Capital Work in Progress [Code No. 412]

Code No.	Particulars	Opening Balance	Additions during the period	Amount capitalised during the year	Balance at the end of current year
1	2	3	4	5	6
4121001	Specific Grant -Water Works	166940	0	0	166940
4121002	Specific Grant -Public Works	4544738	218160	909000	3853898
4121003	Specific Grants -Health	0	53812607	0	53812607
4121004	Specific Grants -Sanitation and Solid Waste Management	1814788		0	1814788
4121005	CWIP- Specific Grants- Civic Amenities	10636245	125931	2186678	8575498
4122001	Special funds -Water Works	0	0	0	0
4122002	Special Funds -Road & Buildings	436855	0	0	436855
4122003	Special funds -Health	0	0	0	0
4123001	Specific Shemes-Water works	0	0	0	0
4123002	Specific Shemes-Road & Buildings	12388147	7573198	8669928	11291417
4123005	Specific Shemes-Water works	26527436	13570273	26251143	13846566
	Total	56515149	75300169	38016749	93798569



Schedule B-11: Fixed Assets [Code No. 410 & 411]

Head of Account	Particulars	Gross Block					Accumulated Depreciation			Net Block	
		Opening Balance as on 01.04.2014 3	Additions 4	Deductions 5	Closing Balance as on 31.03.2015 6	Opening Balance as on 01.04.2014 7	Depreciation during the year 8	Closing Balance as on 31.03.2015 9	At the end of current year 10	At the end of previous year 11	
	Land & Buildings :-										
4,101,001	Land-Grounds	1,771,460	0	0	1,771,460	0	0	0	1,771,460	1,771,460	
4,101,002	Lands -Under Buildings	385,568,530	2,939,263	0	388,507,793	0	0	0	388,507,793	385,568,530	
4,101,003	Land-Open Markets & Others	1,033,174,535	0	0	1,033,174,535	0	0	0	1,033,174,535	1,033,174,535	
4,101,004	Land-Parks	10,374,550	1,433,257	0	11,807,807	0	0	0	11,807,807	10,374,550	
4,101,006	Land-Vacant Land	1,275,432,425	0	0	1,275,432,425	0	0	0	1,275,432,425	1,275,432,425	
4,101,007	Land-Forest Land	34,120,350	8,293,745	0	42,414,095	0	0	0	42,414,095	34,120,350	
4,102,001	Buildings- Residential	254,402,033	2,386,173	0	256,788,206	85,158,513	8,462,176	93,620,689	163,167,517	169,243,520	
4,102,002	Buildings- Official	254,351,851	495,759	0	254,847,610	144,082,013	11,076,560	155,158,573	99,689,037	110,269,838	
4,102,003	Buildings- Commercial	842,576,457	2,722,468	0	845,298,924	451,315,669	39,339,875	490,655,544	354,643,380	391,260,787	
4,102,004	Buildings -Pump houses & Key Man Quarters	10,622,267	672,126	0	11,294,393	8,706,465	225,187	8,931,652	2,362,741	1,915,802	
4,102,005	Buildings -Toilets	30,491,776	2,448,079	0	32,939,855	18,616,810	1,395,251	20,012,061	12,927,794	11,874,966	
4,102,007	Parking	16,119,452	7,260,999	0	23,380,451	5,201,231	1,803,051	7,004,282	16,376,169	10,918,221	



	Infrastructure Assets:-																	
4,103,001	Roads & Bridges -concrete	16,467,825	1,319,270	0	17,787,095	5,564,828	1,202,740	6,767,568	11,019,527									10,902,997
4,103,002	Roads & Bridges -Black Topped	704,680,197	3,600,988	0	708,281,185	384,843,410	32,226,841	417,070,251	291,210,934									319,836,787
4,103,003	Roads & Bridges -Foot Path	142,287,481	3,451,589	0	145,739,070	63,652,319	8,096,241	71,748,560	73,990,510									78,635,162
4,103,004	Roads & Bridges -Bridges	36,864,712	0	0	36,864,712	20,985,123	1,587,959	22,573,082	14,291,630									15,879,589
4,103,005	Roads & Bridges -Stairs and Alleys	9,551,045	399,054	0	9,950,099	3,771,777	597,880	4,369,657	5,580,443									5,779,269
4,103,101	Sewerage & Drainage -Open Drains	43,170,720	3,975,195	0	47,145,915	20,641,440	2,614,463	23,255,903	23,890,012									22,529,280
4,103,102	Sewerage & Drainage - Underground Sewerage	157,163,934	29,389,910	0	186,553,845	55,606,901	12,552,719	68,159,620	118,394,225									101,557,034
4,103,103	Sewerage & Drainage -Storm Water Drain/Nallah	5,734,013	823,771	0	6,557,784	1,598,011	475,709	2,073,720	4,484,064									4,136,002
4,103,201	Water ways -Undeground Water Lines	38,901,915	15,043,059	0	53,944,974	12,381,311	3,941,245	16,322,556	37,622,418									26,520,604
4,103,202	Water ways -Open Wells	82,327,912	0	0	82,327,912	46,454,085	3,587,383	50,041,468	32,286,444									35,873,827
4,103,203	Water ways- Reservoirs	24,007,560	1,720,194	0	25,727,754	13,665,209	1,206,255	14,871,464	10,856,290									10,342,351
4,103,301	Public Lighting -Lamp Posts	127,374,985	0	10,091	127,384,895	63,762,487	6,360,630	70,123,117	57,241,778									63,612,499



	Other Assets:-																	
4,104,001	Plant & Machinery -Project Machinery	46,068,589	0	0	46,068,589	39,360,585	1,006,201	40,366,786	5,701,803									
4,104,002	Plant & Machinery -Pump House Machinery	2,705,916	2,521,350	0	5,227,265	2,098,522	280,210	2,378,732	2,848,533									
4,104,003	Plant & Machinery -Others	148,073,734	564,476	0	148,638,210	12,747,118	20,341,328	33,088,446	115,549,764									
4,105,003	Vehicles -Cars	3,155,060	0	0	3,155,060	1,863,949	193,667	2,057,616	1,097,443									
4,105,004	Vehicles -Jeeps	4,826,912	0	0	4,826,912	2,829,219	299,654	3,128,873	1,698,039									
4,105,005	Vehicles -Cranes	5,079,024	194,213	0	5,273,237	1,225,697	607,131	1,832,828	3,440,409									
4,105,006	Vehicles -Trucks	45,601,778	2,930,636	0	48,532,414	24,115,068	3,662,602	27,777,670	20,754,744									
4,106,002	Office & other Equipments - Computers	7,957,339	182,405	0	8,139,744	7,550,673	335,074	7,885,747	253,997									
4,106,003	Office & other Equipments- Faxes	47,191	0	0	47,191	40,174	1,053	41,227	5,964									
4,106,004	Office & other Equipments - Photocopiers	1,084,211	0	0	1,084,211	686,196	59,702	745,898	338,313									
4,106,005	Office & other Equipments - Refrigerators	36,936	0	0	36,936	31,119	873	31,992	4,944									
4,106,006	Office & other Equipments - Laboratories	805,250	0	0	805,250	507,845	44,611	552,456	252,794									
4,106,007	Office & other Equipments - Heater	86,318	0	0	86,318	46,132	6,028	52,160	34,158									
4,106,008	Office & other Equipments - others	2,774,689	57,153	0	2,831,842	1,950,403	127,318	2,077,721	754,121									
4,107,001	Electrical Appliances - Cabinets(steel Almarh)	471,136	0	0	471,136	371,706	9,943	381,649	89,488									
4,107,003	Furniture, Fixture, Fittings and Electrical Appliances -Chairs	804,615	82,677	0	887,292	425,809	42,377	468,186	419,106									
4,107,004	Furniture, Fixture, Fittings and Electrical Appliances -Fans	21,608	0	0	21,608	7,834	1,377	9,211	12,397									
4,107,005	Electrical Appliances -Electrical Fittings	217,709	92,594	0	310,304	93,223	17,078	110,301	200,003									
4,107,006	Furniture, Fixture, Fittings and Electrical Appliances - Tables	559,158	142,082	0	701,240	318,724	31,148	349,872	351,368									
4,107,007	Furniture, Fixture, Fittings and Electrical Appliances -Sofa Sets	644,848		0		455,487	18,936	474,423	170,425									

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4,107,008	Furniture, Fixture, Fittings and Electrical Appliances -Others	261,778	143,616	0	405,394	89,757	17,591	107,348	298,046	172,021
4,108,001	Other Fixed Assets -Dumper container	7,931,534	0	578,100	7,353,434	5,326,842	303,989	5,630,831	1,722,603	2,604,692
4,108,002	Other Fixed Assets -Dust Bin	6,581,640	0	0	6,581,640	3,022,574	533,860	3,556,434	3,025,206	3,559,066
4,108,003	Other Fixed Assets -Others	15,369,348	1,435,939	0	16,805,287	4,476,742	1,824,281	6,301,023	10,504,264	10,892,606
	Total Fixed Assets	5,838,704,309	96,722,040	588,191	5,934,838,158	1,515,649,000	166,518,197	1,682,167,197	4,252,670,961	4,323,055,309



Schedule B-12: Investments - General Fund [Code 420]

Code of Account	Particulars	With whom Invested	Current Year		Previous Year	
			Face value ()	Carrying Cost ()	Face value ()	Carrying Cost ()
1	2	3	4	5	6	7
420-10-01	Central Govt. Securities					
420-20-01	State Govt. Securities					
420-30-01	Debentures and Bonds					
420-40-01	Preference Shares					
420-50-01	Equity Shares					
420-60-01	Units of Mutual Funds					
420-80-01	Other Investments	FD in Banks	127140477		126516430	
	Total of Investment General Fund		127140477		126516430	

Schedule B-13: Investments - Other Funds [Code 421]

Code No.	Particulars	With whom Invested	Current Year		Previous Year	
			Face value ()	Carrying Cost ()	Face value ()	Carrying Cost ()
1	2	3	4	5	6	7
421-80-01	GP Fund Investments:-	FD in State Banks	205216530		191825726	
421-80-01	Pension Fund Investments:-	FD in State Banks	205216530		191825726	
	Total of Pension Fund Investments:-		0		0	
421-80-01	CPS Fund Investment	FD in State Banks	72246102		71243324	
421-80-01	Grant Fund Investments:-	FD in State Banks	72246102		71243324	
	Total of Grant Fund Investments:-		615099996		550023040	
	Grand Total of Other Fund Investments		892403335		813092090	



Schedule B-14: Stock in Hand (Inventories) [Code 430]

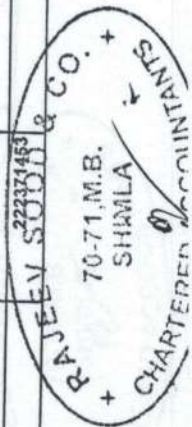
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
430-10-01	Store - Opening Stock	0	0.00
430-10-02	Store - Closing Stock	7335048	8629715
430-10-03	Store - Purchases	0	0.00
430-20-01	Loose Tools	81399	81399
430-80-01	Others	85344	85344
	Total Stock in Hand	7601791	8796458

Schedule B-15: Sundry Debtors (Receivables) [Code No 431]

Code No.	Particulars	Gross Amount (₹)	Provision for Outstanding	Net Amount (₹)	Previous year Net amount (₹)
431-10-01	Receivables for Property Taxes				
	Upto 2 Years	60255144.00	0.00	60255144	83406706
	More than 2 Years but less than 3 Years	0.00	0.00	0	0.00
	More than 3 Years but less than 4 Years	0.00	0.00	0	0.00
	More than 4 Years but less than 5 Years	0.00	0.00	0	0.00
	More than 5 Years	0.00	0.00	0	0.00
	Net Receivables of Property Taxes	60255144	0	60255144	83406706
431-19-01	Receivables of other Taxes - Sewerage Tax				
	Upto 2 Years	4436773	0	4436773	9125877
	More than 2 Years but less than 3 Years	0	0	0	0.00
	More than 3 Years but less than 4 Years	0	0	0	0.00
	More than 4 Years but less than 5 Years	0.00	0.00	0	0.00
	More than 5 Years	0.00	0.00	0	0.00
	Net Receivables of Other Taxes - Sewerage Tax	4436773	0	4436773	9125877
431-19-02	Receivables of other Taxes - Water Tax				
	Upto 2 Years	443073	0	443073	247722
	More than 2 Years but less than 3 Years	0.00	0.00	0	0.00
	More than 3 Years but less than 4 Years	0.00	0.00	0	0.00

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	More than 4 Years but less than 5 Years	0.00	0.00	0	0.00
	More than 5 Years	0.00	0.00	0	0.00
	Net Receivables of Other Taxes-Water Tax				
431-19-03	Receivables of other Taxes -Show Tax	443073	0	443073	247722
	Less than 2 Years	678380	0	678380	534380
	Net Receivables of Other Taxes-Show Tax				
431-30-01	Receivable for Fees & User Charges-Licence fees	678380	0	678380	534380
431-30-02	Receivable for Fees & User Charges-Advertisement Fees	285778	0	285778	285778
	Sub- total	0	0	0	0.00
431-30-03	Receivables for Fees and other Charges- Water Charges	285778	0	285778	285778
	Less than 3 Years				
	More than 3 Years	78304762	0	78304762	61206340
	Sub- total				
431-40-01	Receivables from other Sources- Rent	78304762	0	78304762	61206340
	Less than 2 Years				
	More than 2 Years but less than 3 Years	24153207	0	24153207	24610268
	More than 3 Years				0
	Sub- total				0
431-40-02	Receivables from other Sources- Interest Accrued & Due	24153207	0	24153207	24610268
431-40-03	Receivables from other Sources- Interest Accrued & But Not Due on Grant Fund Investments	50495038	0	50495038	39651764
	Sub- total				0
431-40-05	Receivables from other Sources- Interest due from Employees	685358	0	685358	846548
431-40-06	Receivables from other Sources- Hospital Dues	2633940	0	2633940	2633940
431-50-01	Receivable from Govt.-Grants	0	0	0	0
431-50-01	Receivable Control Account-Property Tax	0	0	0	0
431-50-01	Receivable Control Account-Water supply	0	0	0	0
431-80-04	Receivable Control Account-Rent	0	0	0	0
	Sub- total				
	Net Receivables from other Sources	53814336	0	53814336	43132252
	Total Sundry Debtors (Receivables)	77967543	0	77967543	67742520
		222371453	0	222371453	222549323



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450-6110	SBI, Lower Bazar, Shimla (JNNURM-EU)	2148525	8665521
450-62-01	Grant Fund-J and k Bank, The Mall, Shimla (JNNURM)	7423655	8564019
450-62-02	Grant Fund (JNNURM)- ICICI Bank, Shimla	1954732	2448175
450-62-03	Grant Fund-J and k Bank, Shimla (JNNURM - PIU)	438206	1703036
450-62-04	J&K Bank, Shimla (JNNURM - ASHIANA)	1693345	1649945
450-62-05	ICICI Bank Shimla (JUNURM Ashiana-II)	1229118	1179652
450-62-06	HDFC Bank Shimla (JNNURN-RAY)	8360503	7898236
450-62-07	Indusind Bank, Shimla (JNNURM-e-Gov.)	5592496	7264214
450-62-10	HDFC Bank Shimla (CHALLENGE FUND)	12319658	0
450-62-11	IndusInd Bank Shimla(JNNURM-Sanitary Landfil Site)	4476082	0
450-63-01	Scheduled Co-operative Banks-HPSCB (JNNURM)	413912	5573768
Sub-total		55000427	55549901
Total Cash and Bank Balances		125020482	116022905



Schedule B-18: Other Current Assets [Code 460]

Code No.	Particulars	Balance outstanding at the end of the Current year 3	Balance outstanding at the end of the Previous year 4
1	2		
460-10-01	Loans and advances to employees- HBA	0	0
460-10-02	Loans and advances to employees- Conveyance	102234	0
460-10-03	Loans and advances to employees- Computer Advance	0	0
460-10-04	Loans and advances to employees- Festival Advance	1200	0
460-10-05	Loans and advances to employees- Vehicle Advance	0	0
460-10-06	Loans and advances to employees- Warm Clothing advance	2607881	360918
460-10-07	Loans and advances to employees-Medical Advance	234701	83201
460-10-08	Loans and advances to employees- Others	0	0
460-20-01	Employee Provident Fund Loans	0	0
460-40-01	Advance to Suppliers and Contractors-Public Works	1129241	1129241
460-40-02	Advance to Suppliers and Contractors-Stores	10566579	9702019
460-40-03	Advance to Suppliers and Contractors-Material Issued to Contractors/Store	0	0
460-50-01	Advance to others -Permanent Advances	50307	39028
460-50-02	Advance to Others-Advance against Projects	8126709	9126477
460-50-03	Advance to Others-Advance against Scheme	4926820	4968820



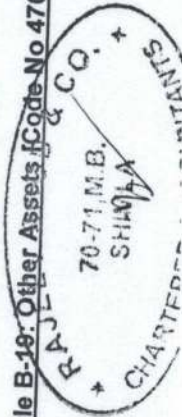
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460-50-05	Advance to others -Temporary Advance to HODs	148064742	145177780
460-60-01	Advance to others-Deposit with External agencies (Electricity)	36809357	30727557
460-60-02	Advance to others-Deposit with External agencies(Telephones)	9121	9121
460-60-03	Deposit with External Agencies-Water	16116827	16116827
460-60-04	Deposit with External Agencies-Petrol Pumps	2200	2200
460-60-05	Deposits with External Agencies- Others	41754	38362
	Sub- Total	228789673	217481551
461-20-01	Less: Accumulated Provisions against Loans Advances and Deposits(Schedule B-18 (a))	0.00	0
Total Loans, Advances and Deposits		228789673	217481551

Schedule B-18 (a): Accumulated Provisions against Loans, Advances and Deposits (Code No 461)

Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1		3	4
461-10-01	Loan to others	0	0
461-20-01	Advances	0	0
461-30-01	Deposits	0	0
Total Accumulated Provision		0.00	0.00

Schedule B-18: Other Assets (Code No 470)



Code No	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2		4
470-10-01	Deposit Works -Civil Work	0	0
470-10-02	Deposit Works -Electrical Work	0	0
470-10-03	Deposit Works- Other	0	0
470-40-01	Suspense Account	27900	0
	Total Other Assets	27900	0

Schedule B-20: Miscellaneous Expenditure (to the extent not written off) [Code No 480]

Code No	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
480-10-01	Loan Issue Expenses Deferred	0	0
480-20-01	Discount on issue of loans	0	0
480-30-01	Deferred Revenue Expenses	0	0
480-90-01	Others	0	0
	Total Miscellaneous Expenditure	0	0

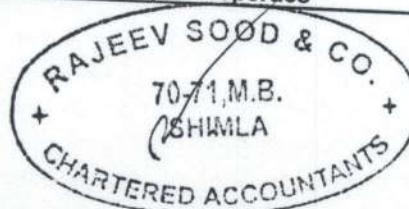


SCHEDULES:- ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE ACCOUNT

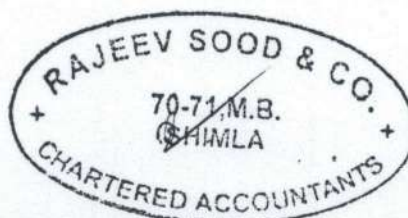
Schedule I-1: Tax Revenue [Code No. 110]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1100101	Property Tax Residential Buildings	19,445,102	53,749,088
1100102	Property Tax Commercial Buildings	32,002,208	27,992,340
1100103	Property Tax Land	4,890,459	7,156,894
1100201	Water Tax	1,062,908	36,020
1100301	Sewerage Tax	25,250	14,716,151
1100701	Vehicle Tax	-	-
1100801	Tax on Animals	-	-
1101401	Show tax	-	-
Total Tax Revenue		288,000	269,420
		57,713,927	103,919,913

Schedule I-2 : Assigned Revenues & Compensation [Code No. 120]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1201002	Taxes and Duties collected by others -Duty on transfer of Property	-	-
1201003	Taxes and Duties collected by others -Tax on Consumption of Electricity	9,892,908	23,791,491
1201004	Taxes & Duties Collected by other- Tax on Sale of Liquor	6,100,870	2,830,355
1202001	Compensation in lieu of Taxes/Duties-Compensation in lieu of Octroi	160,878,600	161,373,000
Total Assigned Revenues & Compensation		176,872,378	187,994,846

Schedule I-3: Rental income from Municipal Properties [Code No. 130]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1301001	Rent from Civic Amenities-Markets	1,937,778	1,636,882
1301002	Rent from Civic Amenities-Shopping Complexes	17,037,656	30,715,334
1301005	Rent from Civic Amenities-Marriage/Community Halls	769,950	728,310
1301008	Rent from Civic Amenities-Labour Hostel	113,282	62,540
1302001	Rent from Office Buildings-Quarters	-	-
1303001	Rent from Guest-Houses	-	7,020
1304001	Rent from lease of Land	4,158,691	15,464,876
1308001	Other Rents-Lease Rentals Municipal Assets	-	-
Total Rental Income from Municipal Properties		24,017,357	48,614,962



Schedule I-4 : Fees & User Charges - Income head-wise [Code No. 140]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1401001	Empanelment & Registration Charges-Carts	-	-
1401002	Empanelment & Registration Charges-Contractors	-	-
1401004	Empanelment & Registration Charges-Professionals	-	19,000
1401101	Licensing Fees-D & O	100,000	-
1401102	Licensing Fees-Hawking	51,512	1,878,300
1401103	Licensing Fees-Shops	563,700	810,400
1401105	Licensing Fees-Staff Quarters	245,616	1,752,275
1401106	Licensing Fees-Plumbing License	660,601	738,318
1401108	Licensing Fees-Slaughtering	89,200	62,300
1401111	Fees & User Charges- License Fees- Others	241,500	1,386,800
1401301	Fees for Certificates or Extract-Copying	12,292	42,668
1401302	Fees for Certificates or Extract-Birth & Death Certificate	39,028	53,707
1401304	Fees for Certificate-Marriage	182,090	193,556
1401305	Fees for Certificates or Extract - Other	10,490	10,380
1401403	Development Charges-Demolition	-	80
1401502	Regularization Fees-Regularization	-	-
1401503	Regularization Fees-Revalidation	6,310,943	847,066
1401504	Regularization Fees-Conversion Fees	-	-
1402003	Penalties and Fines-Surcharge	10,561,042	4,960,330
1402004	Penalties and Fines-Others	1,218,669	1,179,264
1404001	Other Fees-Advertisement Fees	230,421	892,529
1404002	Other Fees-Tution Fees	7,186,237	5,062,677
1404006	Other Fees-Connection	-	-
1404007	Other Fees-Disconnection Charges	2,358,800	1,808,700
1404012	Other Fees-Fees for Job Porters	185,875	114,950
1404013	Other Fees-Compounding Fee	13,800	1,950
1404014	Other Fees-NOC Fee	15,065,449	17,236,931
1404015	Other Fees- Forest application processing Fees	569,471	459,790
1404016	Other Fees- Plantation Fees	50	185,638
1404017	Fees&User Charges-Other Fees-Green Fees on Vehicle	-	106,000
1405011	User Charges-Pay and Use Toilets	-	-
1405012	User Charges-Water Charges (Domestic)	234,160	255,444
1405014	User Charges-Water Tanker	73,460,493	62,695,173
1405015	User Charges-Meter charges	484,620	479,788
1405020	User Charges-Parking Fees	2,649,545	2,767,989
1405021	User Charges-Laboratory Charges	9,533,105	9,980,799
1405022	User Charges-Telephone Tower Charges	455,455	702,350
1405023	User Charges-Connection Maintenance Charges	1,355,500	1,002,075
1405024	User Charges-Garbage Disposal Charges	-	-
1405025	User Charges-Medical Waste Disposal Charges	163,300	-
1405026	User Charges-Water Charges (Commercial)	-	-
1405027	Fees & User Charges - Sewarage User Charges	68,252,735	76,540,770
1406001	Entry Fees-Parks	9,211,694	9,999,675
1407001	Service/Administrative Charges-Service Charges	435,000	211,950
1407002	Service/Administrative Charges-Percentage on Deposit Works	46,511	1,098,110
1407004	Service/Administrative Charges-Road Damage Recovery Charges	-	-
1407005	Service/Administrative Charges-Stacking Charges	24,256,078	27,459,065
1407007	Service/Administrative Charges-Plan Processing Charges	9,200	12,220
1407008	Fees & User Charges- Dumping Charges	3,328,333	3,518,598
1408001	Other Charges-Other Charges	4,516,040	10,171,654
	Total Fees & User Charges	244,297,155	246,763,669

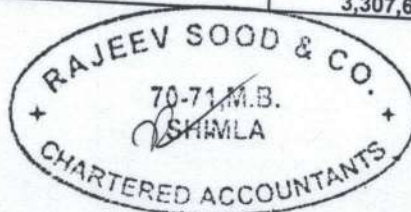


Schedule I-5 : Sale & Hire Charges - Income head-wise [Code No. 150]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1501005	Sale of Products-Compost	-	-
1501006	Sale of Products-Nursery Plant	-	-
1501009	Sale of Products-Grass	-	550
1501011	Sale of Products-Others	-	38,900
1501101	Sale of Forms & Publications-Tenders	-	-
1501103	Sale of Forms & Publications-Plans	556,350	609,000
1501105	Sale of Forms & Publications-Forms & Publication	37,160	49,066
1501201	Sale of stores & Scrap-Obsolete Stores	136,250	201,648
1501202	Sale of stores & Scrap-Obsolete Assets	-	-
1501203	Sale of stores & Scrap-Sale of Stores	-	-
1501204	Sale of stores & Scrap-Profit on sale of store	-	-
1503001	Sale of Others-Old Newspapers	-	-
1504002	Hire Charges for Vehicles- Others	3,601	3,120
1504101	Hire Charges on Equipments-Rollers	80,551	335,705
1504102	Hire Charges on Equipments-Tools & Equipments	290,000	192,500
Total Income from Sale & Hire Charges -		1,103,912	1,440,889

Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No. 160]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1601001	Revenue Grants- Development Grants	-	-
1601004	Revenue Grants-Water Works Maintenance Grant	156,456,450	67,915,287
1601005	Revenue Grants Contribution- Other Development Grant	12,564,560	-
1602001	Re-imbusement of Expenses-Salary of Health staff from CPWD	54,117,021	19,659,644
		60,000	5,131,000
1603001	Contribution towards schemes.	-	-
Total Revenue Grants, Contribution & Subsidies		1,162,431	508,947
		224,360,462	93,214,878

Schedule I-7: Income from Investments - General Fund [Code No. 170]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1701001	Interest-Fixed Deposits	-	-
1708001	Other-Other Income	16,223,311	12,742,390
Total Income from Investments		16,223,311	12,742,390

Schedule I-8: Interest Earned [Code No. 171]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1711001	Interest from Bank Account-SB Accounts	-	-
1712001	Interest on Loans and advances to employees-HBA	843,066	319,947
1712005	Interest on loans and advances to employees-Vehicle	-	-
1712006	Interest on loans and advances to employees-Warm Clothing	-	-
1712007	Interest on loans and advances to employees-Others	-	-
1718001	Interest on Debtors and Other receivable-General Tax	2,720	-
1718002	Interest on debtors and other receivable (Rent)	2,004,486	3,122,304
1718003	Others-Others	457,414	1,019,334
Total. - Interest Earned		3,307,686	4,463,691



Schedule I-9: Other Income [Code No. 180]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1801001	Deposit Forfeited-EMD		
1801002	Deposit Forfeited-Security	267,950	148,100
1802001	Insurance Claim Recovery	-	71,613
1804001	Recovery From Employees	50,000	-
1808001	Miscellaneous-Income	195,623	686,306
Total Other Income		3,238,352	1,768,912
		3,751,925	2,674,931

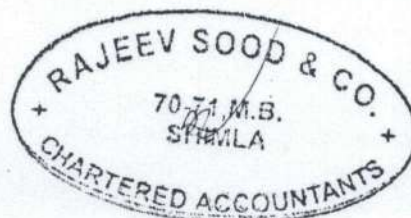
Schedule I-10 : Establishment Expenses- [Code No. 210]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2101001	Salary, Wages and Bonus-Salary & Allowance-Officers		
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	15,286,636	13,522,890
2101003	Salary, Wages and Bonus-Wages	333,012,327	283,802,332
2101004	Salary, Wages and Bonus-Exgratia	1,076,362	1,183,410
2102002	Benefits and Allowances-LTC	415,600	549,600
2102003	Benefits and Allowances-Medical reimbursement	-	-
2102006	Benefits and Allowances-Uniform to Staff	3,464,061	3,646,254
2102007	Benefits and Allowances-Compensation to Staff	-	172,500
2102008	Benefits and Allowances-Honorarium to Corporators	-	-
2102009	Benefits and Allowances-Honorarium to Officers and Staff	1,053,155	926,400
2102010	Benefits and Allowances-Training	10,700	74,628
2102012	Benefits and Allowances-HRD Activities	-	117,410
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab. Staff	8,022,167	3,611,220
2103003	Pension-Pension Contribution	-	-
2103004	Pension-Pension Fund Deficit Contribution	12,575,554	12,937,494
2103005	Pension-Contribution to other Fund	59,687,823	45,654,240
2104001	Other Terminal & Retirement Benefits-Leave Encashment	8,823,359	7,839,513
2104002	Other Terminal & Retirement Benefits-Death cum Retirement Gratuity	6,086,420	5,072,645
2104003	Other Terminal & Retirement Benefits-Contribution to PF or other Funds	5,207,777	5,389,657
Total Establishment Expenses		1,156,393	416,249
		455,878,334	384,916,442

Schedule I-11: Administrative Expenses [Code No. 220]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2201001	Rent, Rates and Taxes- Rent		
2201002	Rent, Rates and Taxes- Land Revenue	15,000	-
2201003	Rent, Rates and Taxes- Land Revenue	-	-
2201101	Office maintenance-Electricity	316,835	494,518
2201102	Office maintenance-Water	2,176,725	2,157,013
2201104	Office maintenance-Internet Expenses	66,734	152,104
2201105	Office maintenance-Laboratory Expenditure	38,124	1,435
2201201	Communication Expenses-Telephone	-	456,692
2201202	Communication Expenses-Mobile	794,871	808,504
2202001	Books & Periodicals-Megasines	21,774	89,756
2202002	Books & Periodicals-Newspapers	-	-
		58,539	46,907



2202003	Books & Periodicals- Journals		
2202004	Books & Periodicals-Books	17,070	-
2202101	Printing and Stationery-Service Postage	3,750	9,350
2202102	Printing and Stationery-Printing	42,472	56,690
2202103	Printing and Stationery-Stationery	428,647	645,757
2202104	Computer consumables	290,753	292,323
2203001	Traveling & Conveyance-Fuel	51,257	105,593
2203002	Traveling & Conveyance-Traveling	-	-
2203003	Traveling & Conveyance-Petrol & Diesel	275,780	1,314,915
2204001	Insurance	944,541	1,354,578
2205001	Audit Fee	768,982	939,059
2205101	Legal Expenses-Legal Fees	688,910	645,288
2205103	Legal Expenses-Suit Compromises	-	-
2205301	Professional and other fees-Architect Fees	10,000	26,649
2205302	Professional and other fees-Engineers Fees	7,470	-
2205303	Professional and other fees-Technical Fees	1,014,568	666,488
2205304	Professional and other fees-Consultancy Charges	36,375	196,473
2206001	Advertisement and Publicity-Hospitality Expenses	2,982,071	3,149,860
2206002	Advertisement and Publicity-Advertisement	441,329	532,145
2206003	Advertisement and Publicity-Organization of Festival	899,132	1,633,264
2206101	Membership & Subscription	60,824	200,936
2208001	Expenditure on Urban Forestry	28,738	28,738
2208002	Cremation of unclaimed Dead Bodies	218,023	211,441
2208003	Other Office Expenses	37,500	29,610
Total Administrative Expenses		1,015,107	3,167,867
		13,751,901	19,413,953

Schedule I-12: Operations and Maintenance [Code No. 230]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2301001	Power & Fuel		
2302001	Bulk Purchases-Electricity	6,139,704	4,939,755
2302002	Bulk Purchases-Water	15,424,466	19,667,935
2303001	Consumption of Stores-Stores	-	271,500,324
2304001	Hire Charges- Machinery Rent	-	-
2304002	Hire Charges-Others (Tanker)	-	35,806
2305001	Repair & Maintenance Infrastructure Assets-Road & Bridges	-	4,200
2305002	Repair & Maintenance Infrastructure Assets-Fly Overs	41,044,373	24,735,644
2305003	Repair & Maintenance Infrastructure Assets-Water Supply Lines	-	77,148
2305004	Repair & Maintenance Infrastructure Assets-Street Lighting	2,360,907	1,744,763
2305005	Repair & Maintenance Infrastructure Assets-Storm Water	1,008,254	710,537
2305006	Repair & Maintenance Infrastructure Assets-Drains	2,431,783	4,681,349
2305008	Repair & Maintenance Infrastructure Assets-Sewerage Lines	4,833,012	1,859,353
2305009	Repair & Maintenance Infrastructure Asset- Footh path	440,427	846,048
2305010	Repair & Maintenance Infrastructure Assets- Others	8,696,386	11,606,187
2305101	Repair & Maintenance-Civic Amenities-Parks	723,140	1,374,700
2305104	Repair & Maintenance-Civic Amenities Playgrounds	570,781	978,570
2305106	Repair & Maintenance-Civic Amenities Parking lots	-	-
2305109	Repair & Maintenance-Civic Amenities Commercial Complex	-	606,847
2305115	Repair & Maintenance-Civic Amenities-Public Toilets	3,183,884	3,036,176
2305201	Repair & Maintenance-Buildings-Official Buildings	107,732	1,984,393
2305202	Repair & Maintenance-Buildings-Residential Buildings	16,428	125,552
2305301	Repair & Maintenance-Vehicle	1,723,156	3,276,338
		5,265,027	3,451,886

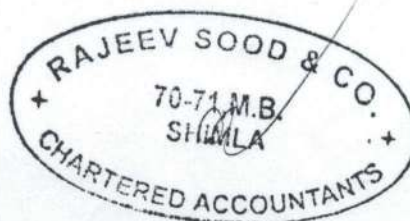


2305901	Repair & Maintenance-Others-Furniture Fixture		14,736
2305902	Repair & Maintenance-Others-Electrical appliances	-	56,232
2305903	Repair & Maintenance-Others-Office Equipment	70,822	375,921
2305904	Repair & Maintenance-Others-Other Fixed Assets	61,538	871,089
2305905	Repair & Maintenance-Others-Survey & Drawing Equipment	218,146	-
2308001	Other Operating & Maintenance expenses-Testang & Inspections	-	-
2308002	Other Operating & Maintenance expenses-Water Purification	258,173	129,087
2308003	Other Operating & Maintenance expenses-Garbage Clearance	14,805,716	10,314,232
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	220,984	91,618
2308008	Other Operating & Maintenance expenses-Others	-	-
Total Operations & Maintenance Expenses head wise		109,604,839	369,096,426

Schedule I-13: Interest & Finance Charges [Code No. 240]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2405001	Interest on Loan from Banks & other Financial Institutions	-	-
2406002	Other Interest- Hire Purchases	-	-
2407001	Bank Charges	-	-
2408001	Other Finance Expenses-Discout on early/prompt payment	15,237	4,950
Total Interest & Finance Charges		4048560	7,056,936
		4,063,797	7,061,886

Schedule I-14: Programme Expenses [Code No. 250]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2502001	Own Programme	-	-
2503001	Share in Programme of others	522,135	377,555
Total Programme Expenses		-	14,175
		522,135	391,730

Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2601003	Revenue Grants for-Health & others	-	-
2602001	Revenue Contribution-Water Works	6,381,189	1,510,343
2602003	Revenue Grants for-Health & others	-	-
2603001	Revenue Subsidies-Water Works	10,700,000	10,300
2603002	Revenue Subsidies-Road & Buildings	-	-
2603003	Revenue Grants for-Health & others	-	-
Total Revenue Grants, Contributions & Subsidies		879,850	3,383,564
		17,961,039	4,904,207

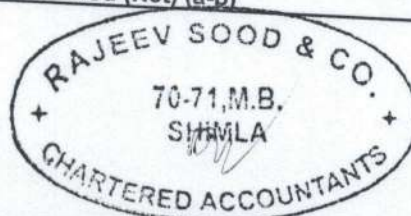


Schedule I-16: Provisions & Write off [Code No. 270]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2701001	Provision for outstanding Property Taxes		
2701006	Provisions for outstanding Water Taxes	-	-
2701005	Provision for outstanding sewerage Tax	-	-
2701004	Provision for outstanding Fees & User Charges-Rent	-	-
2705002	Miscellaneous Expenses Written off-Others	-	-
Total Provisions & Write off		-	328,379
			328,379

Schedule I-17: Miscellaneous Expenses [Code No. 271] (a)			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2711001	Loss on disposal of Assets		
2712001	Loss on disposal of Investments	-	-
2713001	Decline in Value of Investments	-	-
Total Miscellaneous Expenses		-	-

Schedule I-16: Depreciation [Code No. 272] (b)			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2722001	Depreciation-Buildings		
2723001	Depreciation-Roads & Bridges	62,302,100	64,746,652
2723101	Depreciation-Sewerage and Drainage	43,711,661	47,632,753
2723201	Depreciation-Waterways	15,642,891	13,433,983
2723301	Depreciation-Public Lighting	8,734,883	7,911,103
2724001	Depreciation-Plant & Machinery	6,360,630	7,068,055
2725001	Depreciation-Vehicles	21,627,739	12,489,558
2726001	Depreciation-Office & Other Equipments	4,763,054	4,904,918
2727001	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	574,659	688,593
2728001	Depreciation-Other Fixed Assets	138,450	128,842
Total Depreciation		2,662,130	2,926,910
		166,518,197	161,931,367

Schedule I-18: Prior Period Items (Net) [Code No. 280]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2802001	Period Period Items-Other Revenues		
2804001	Period Period Items-Other Income	(40,573)	(118,034)
Sub Total Income (a)		-	(3,847)
Expenses		(40,573)	(121,881)
2805001	Refund of Taxes-All Type of Taxes		
2806001	Refund of Other Revenues-Water Supply	8498071	30,986,848
2806002	Refund of Other Revenues-Rent	-	-
2808001	Prior Period Items-Other Expenses	-	-
Sub Total Expenses (b)		157,281	665,525
Total Prior Period (Net) (a-b)		8,655,352	31,652,373
		8,614,779	31,530,492



SHIMLA MUNICIPAL CORPORATION

BALANCE SHEET AS ON 31.03.2015

(In Lakh)

Code No.	Description of Item	Schedule No.	Current Year Amount (₹)	Previous Year Amount (₹)
<u>LIABILITIES:-</u>				
<u>Reserve & Surplus</u>				
310	Municipal General Fund	B-1	27,935	28,127
311	Earmarked Funds	B-2	3,265	2,860
312	Reserves	B-3	4,429	3,264
Total Reserves & Surplus			35,629	34,250
320	Grants, Contributions for Specific Purposes	B-4	6,266	7,360
<u>Loans:-</u>				
330	Secured Loans	B-5	232	200
331	Unsecured Loans	B-6	0	0
Total Loans			232	200
<u>Current Liabilities & Provisions</u>				
340	Deposits Received	B-7	488	436
341	Deposits Works	B-8	119	93
350	Other Liabilities (Sundry Creditors)	B-9	16,763	16,502
360	Provisions	B-10	0	0
Total Current Liabilities & Provisions			17,370	17,030
TOTAL LIABILITIES			59,497	58,840



BALANCE SHEET AS ON 31.03.2015

			(In Lakh)	
	ASSETS:-			
	Fixed Assets	B-11		
410	Gross Block		59,348	58,387
411	Less:- Accumulated Depreciation		16,822	15,156
	Net Block		42,527	43,231
412	Capital Work In Progress		938	565
	Total Fixed Assets		43,465	43,796
	Investments			
420	Investments General Fund	B-12	1,271	1,265
421	Investment Other Funds	B-13	8,924	8,131
	Total Investments		10,195	9,396
	Current Assets Loans & Advances			
430	Stock in Hand (Inventories)	B-14	75	89
431	Sundry Debtors (Receivables) Gross Amount Outstanding	B-15	2,224	2,225
432	Less:- Accumulated Provisions Against Bad & Doubtful Receivables		0	0
	Net amount Outstanding		2,224	2,225
440	Prepaid Expenses	B-16	0	0
450	Cash and Bank Balance	B-17	1,250	1,160
460	Loans, Advances & Deposits	B-18	2,288	2,175
461	Less:- Accumulated Provisions Against Loans		0	0
	Net Amount Outstanding		2,288	2,175
	Total Current Assets, Loans & Advances		5,837	5,650
470	Other Assets	B-19	0	0
480	Miscellaneous Expenditure(to the extent not written off) Notes to Accounts	B-20 B-21	0	0
TOTAL ASSETS			59,497	58,840

[Signature]
Commissioner
M.C. Shimla

[Signature]
Joint Commissioner
M.C. Shimla

[Signature]
Accounts Officer
M.C. Shimla

