

SHIMLA MUNICIPAL CORPORATION

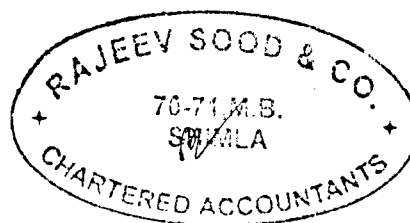
BALANCE SHEET

AS ON 31.3.2016

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>	9-15
6.	<i>Schedule to Balance Sheet</i>	16-35
7.	<i>Schedule to Income & Expenditure Account</i>	36-43
8.	<i>Balance Sheet in lacs</i>	44-45

SHIMLA MUNICIPAL CORPORATION				
BALANCE SHEET AS ON 31.03.2016				
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	3,037,040,185	2,793,544,964
311	Earmarked Funds	B-2	303,716,191	326,477,372
312	Reserves	B-3	449,558,442	442,882,425
	Total Reserves & Surplus		3,790,314,818	3,562,904,761
320	Grants, Contributions for Specific Purposes	B-4	482,762,231	626,611,498
	<u>Loans:-</u>			
330	Secured Loans	B-5	24,206,033	23,223,144
331	Unsecured Loans	B-6	0	0
	Total Loans		24,206,033	23,223,144
	<u>Current Liabilities & Provisions</u>			
340	Deposits Received	B-7	52,598,559	48,830,546
341	Deposits Works	B-8	11,895,157	11,895,157
350	Other Liabilities (Sundry Creditors)	B-9	1,688,987,578	1,676,259,534
360	Provisions	B-10	0	0
	Total Current Liabilities & Provisions		1,753,481,294	1,736,985,237
	TOTAL LIABILITIES		6,050,764,377	5,949,724,640



BALANCE SHEET AS ON 31.03.2016

ASSETS:-				
	Fixed Assets	B-11		
410	Gross Block		6,003,670,385	5,934,838,158
411	Less:- Accumulated Depreciation		1,836,706,101	1,682,167,197
	Net Block		4,166,964,283	4,252,670,961
412	Capital Work In Progress		99,260,868	93,798,569
	Total Fixed Assets		4,266,225,151	4,346,469,530
	Investments			
420	Investments General Fund	B-12	227,299,294	127,140,477
421	Investment Other Funds	B-13	856,673,196	892,403,335
	Total Investments		1,083,972,490	1,019,543,812
	Current Assets Loans & Advances			
430	Stock in Hand (Inventories)	B-14	5,117,707	7,501,791
431	Sundry Debtors (Receivables) Gross	B-15	222,073,678	222,371,453
432	Less:- Accumulated Provisions Against		0	0
	Net amount Outstanding		222,073,678	222,371,453
440	Prepaid Expenses	B-16	0	0
450	Cash and Bank Balance	B-17	213,562,785	125,020,482
460	Loans, Advances & Deposits	B-18	259,770,764	228,789,673
461	Less:- Accumulated Provisions Against		0	0
	Net Amount Outstanding		259,770,764	228,789,673
	Total Current Assets, Loans & Advances		700,524,935	583,683,399
470	Other Assets	B-19	41,801	27,900
480	Miscellaneous Expenditure(to the extent	B-20	0	0
	Notes to Accounts	B-21		
TOTAL ASSETS			6,050,764,377	5,949,724,640

[Signature]
 Commissioner
 M.C. Shimla

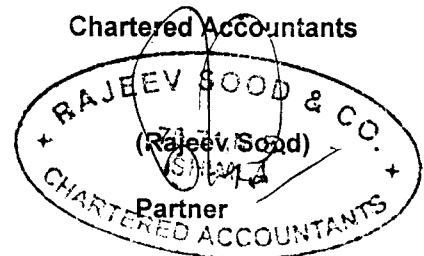
[Signature]
 Joint Commissioner
 M.C. Shimla

[Signature]
 Accounts Officer
 M.C. Shimla

Place :- Shimla

Date :- 10/6/2019

For: Rajeev Sood & Co.
 Chartered Accountants



Income and Expenditure Account

for the year ending on 31.3.2016

Code No.	Head of Account	Schedule No.	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4	5
	INCOME:			
110	Tax Revenue	<u>I-1</u>	235,518,257	57,713,927
120	Assigned Revenues & Compensation	<u>I-2</u>	251,818,157	176,872,378
130	Rental Income from Municipal Properties	<u>I-3</u>	29,725,979	24,017,357
140	Fees & User Charges	<u>I-4</u>	337,662,448	244,297,155
150	Sale & Hire Charges	<u>I-5</u>	1,157,166	1,103,912
160	Revenue Grants, Contributions & Subsidies	<u>I-6</u>	227,985,919	224,360,462
170	Income from Investments	<u>I-7</u>	19,315,558	16,223,311
171	Interest Earned	<u>I-8</u>	8,180,156	3,307,686
180	Other Income	<u>I-9</u>	3,044,268	3,751,925
A	TOTAL INCOME:		1,114,407,908	751,648,113
	EXPENDITURE:			
210	Establishment Expenses	<u>I-10</u>	515,913,701	455,878,334
220	Administrative Expenses	<u>I-11</u>	23,618,764	13,751,901
230	Operations & Maintenance	<u>I-12</u>	137,829,699	109,604,839
240	Interest & Finance Expenses	<u>I-13</u>	33,223,734	4,063,797
250	Programme Expenses	<u>I-14</u>	362,878	522,135
260	Revenue Grants, Contributions & subsidies	<u>I-15</u>	1,567,237	17,961,039
270	Provisions & Write off	<u>I-16</u>	0	0
271	Miscellaneous Expenses	<u>I-17</u>	0	0
272	Depreciation		154,538,904	166,518,197
B	TOTAL EXPENDITURE:		867,054,917	768,300,242
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		247,352,991	(16,652,129)
280	Add: Prior period Items (Net)	<u>I-18</u>	3,857,770	(8,614,779)
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period</i>		243,495,221	(25,266,908)
290	Less: Transfer to Reserve Funds			
	Net balance being surplus/ deficit carried over to Municipal Fund		243,495,221	-25,266,908

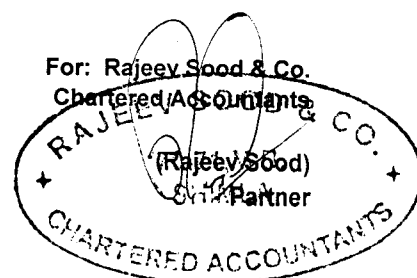
[Signature]
Commissioner
M.C. Shimla

[Signature]
Joint Commissioner
M.C. Shimla

[Signature]
Accounts Officer
M.C. Shimla

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

For: Rajeev Sood & Co.
Chartered Accountants



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

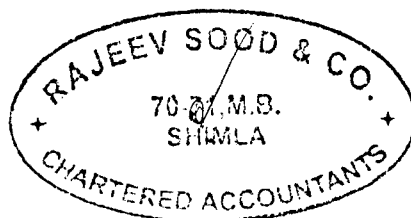
Investments are classified into short term and long term investments. Current investments are stated at the lower of cost and fair value. Long term investment is stated at cost.

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.

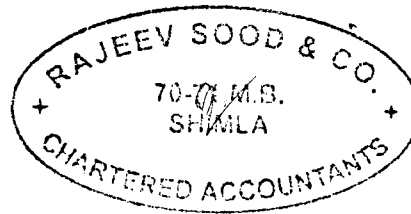


Retirement /Post Retirement Benefits

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.

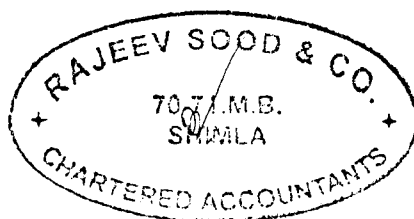
Prior Period Items

Income and Expenditure account for the year ending on 31.3.2016 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 ` 18, 91,330/-, General Provident Fund of ` 23, 82, 04,001/- and Contributory Pension Fund of ` 6,36,20,860/-.
3. Capital Work in Progress opening balance 9, 37, 98,569/- & closing balance 9, 92, 60,868/-. Capitalisation to the tune of 39, 53,351/- has been done upto 31.03.2016 on the basis of management certification.
4. Addition in reserves in this year amounting to ₹ 66, 76,017/- includes Capital Contributions made up of capital grants from various external agencies.
5. Grants & Contribution for Specific Purposes represents unspent amount of Grant Fund ₹ 48,27,62,231/- (opening balance ₹ 62,66,11,498/- addition & utilizations during the year ₹ 49,48,64,418/- & ` 63,87,13,685/- 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. 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.
8. Total Current Liabilities and Provisions include the following:
 - i) Payable to I&PH Deptt. ₹ 1,61,87,10,053/- for F.Y. 2015-16 on account of cost of water.
9. Sunder Debtors head i) License fees recoverable 2, 80,662/- no such recovery exist.
ii) Interest due from employees account balancing Rs. 580887/- during the year.
iii) Receivable from hospital due account balancing Rs. 26,22,482/- stand unadjusted from last year and no such details has exists or not unidentified by the health department
10. 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%

11. Investments-other Funds ` 85,66,73,196/- represents General Provident Fund investment of ` 4,02,67,335/-, CPS Fund investment of ` 22,46,91,948/- and Grant Fund investment of ` 59,17,13,913/-.

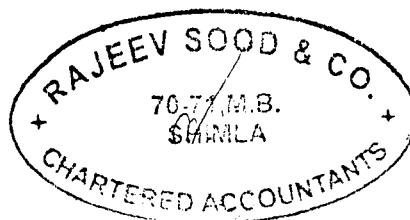
12. Receivable includes amount receivable against the following:-

- a) Property Taxes ₹ 4,29,05,735/- (includes water tax, sewerage tax, general tax & show tax)
- b) Water Charges ₹ 9,94,53,897/-.
- c) Rent ₹ 2,70,06,323/- (includes rent from Commercial Buildings, Shops and Stalls)
- e) Other Receivables ₹ 5,27,07,723/-.

13. Loan, Advances and Deposits ` 25,97,70,764/- (includes advances to Heads of Department amounting to ` 15,90,43,190/- and advances to HPSEB amounting to ` 4,27,51,814/- and other advance ` 5,79,75,760/- 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.

14. 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.

15. There is a difference of ₹ 41,801/- 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 2016 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:

For : Rajeev Sood & Co.
Chartered Accountants
707141B.
(Rajeev Sood)
Partner
+ RAJEEV SOOD & CO. CHARTERED ACCOUNTANTS +

INTERNAL AUDIT REPORT 2015-16

(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 ` 15,90,43,190/- 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.

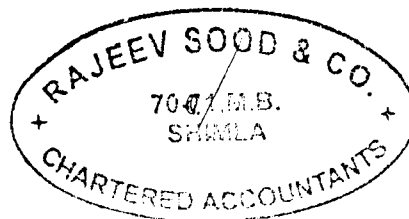
The ageing of advances and receivable has not been done. Some of advances, as per our observation, still stand from 1945. Special efforts are required, such as the constitution of separate committee to get rid of such fictitious assets appearing in the balance sheet. Monthly reconciliation should be 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 31.3.2016 stood at 48,27,62,231/-. 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

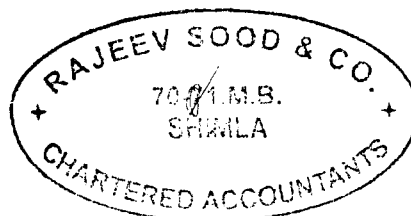
1. Municipal Corporation is not making any payment on account of Bulk Purchase of water from I&PH Department as a result of which this liability is increasing continuously.

Rupees in lac							
Sr. No.	Deptt. to which liability is payable	Amount outstanding as on 31.3.2015	Addition during the year (2015-16)	Payments during the year (2015-16)	Amount outstanding as on 31.3.2016	Increase in Amount	%age of Increase
1	I&PH Deptt.	16171.70	0.00	0.00	16171.70	0.00	0.00%

The amount Payable to I&PH Deptt. upto 31.3.2016 is ₹ 1,62,10,08,783/-.

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 31.3.2016.



(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

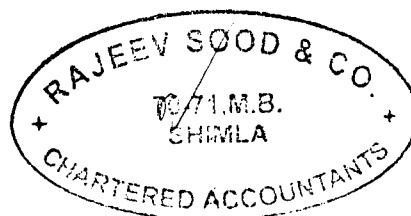
A Summary Statement of Bills Raised shall be prepared ward-wise and tax-head-wise, in Form P&OT-1 on monthly basis within 7 days from the end of the previous month and required to be sent to the Accounts Department.

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 31.3.2016.

(E) Observation Related to Health Department

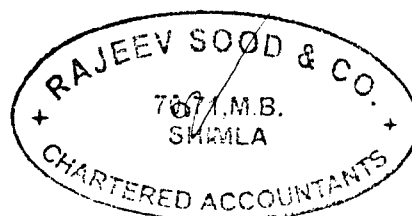
It is observed that following information has not been provided by Health department on Monthly, Quarterly and Yearly basis as required as per SMCAM. Due to these reasons it becomes difficult to Accounts Department to pass proper entries, which are based on such reporting. This Para is being repeated 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.

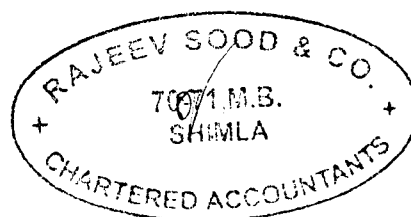
A Summary Statement of Bills Raised shall be prepared ward-wise and head-wise, in Form OTH-1 on monthly basis within 7 days from the end of the previous month and required to be sent to accounts department.

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

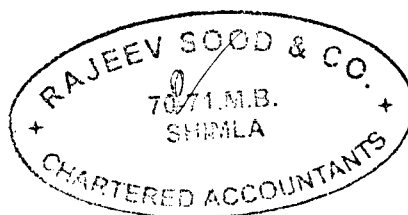
Aging of receivables of Rent (arrears of rent) have not been made available by the department. Due to which provisions against receivables of rent have not been made as on 31.3.2015.

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.



(H) Observation Related to Overall Corporation

1. Working Efficiency

During the audit Process it is observe that there has little knowledge about the electronic software in most of the staffs which is harsh constraint for the efficiency or effectiveness of the corporation work and the management of corporation has not taken any action for long time. There are needs for improve the skill of staffs or workers; otherwise corporation has needs to recruit the skilled staffs.

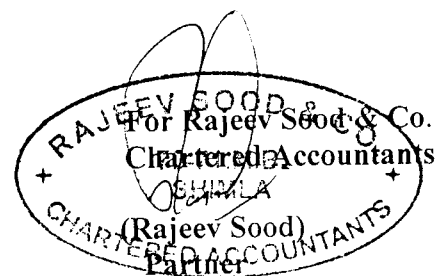
2. Corporation has not taking the satisfactory action from lots of years according to section 163 of Municipal Corporation Act regarding settlement of audit observation.

3. In present situation Corporation need to be act on the section 395 of Corporation act which is the "Power of make Bye laws". Corporation has needs to make separate law for proper maintenance the records or for working systematical manner for different sectors i.e. Water works department, Public work department, Estate Department, Health department, Tax Department.

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

Place: Shimla

Date:

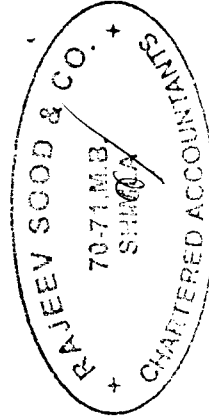


SCHEDULES:- ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Schedule B-1: Municipal (General) Fund [Code No.310]

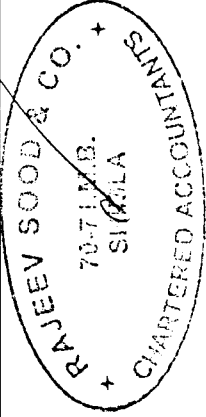
Amount in (₹)

Code No.	Particulars	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	2793544964	0	2793544964	0	2793544964
310-90-01	Excess of Expenditure over Income	0	0	0	0	243608828
	Total Municipal Fund	2793544964	0	2793544964	0	3037153792

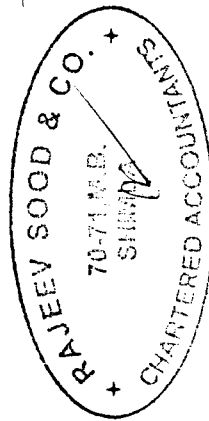


Schedule B-2: Earmarked Funds Schedule B-2: Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]

Particulars	Pension Fund	General Provident Fund	Contributory Pension Fund (Scheme)	Total Funds	Amount in (₹)	
					Code No.	
Opening Balance (a)	3117002	3117001	3117003	326477372		
(b) Addition to the special Fund	975376	229011708	96490288	0	0	0
i) Transfer to Municipal Fund	0	0	0	0	0	0
ii) Interest/Dividend earned on special fund Investment	0	11497692	765542	12263234		
iii) Profit on disposable of special Fund Investment	0	0	0	0		
iv) Appreciation in value of Special Fund Investments	0	0	0	0		
v) Other addition	100829406	53943482	20069722	174842610		
Total (b)	100829406	65441174	20835264	187105844		
Total(a+b)	101804782	294452882	117325552	513583216		
(c) Payment out of Fund	0	0	0	0		
i) Capital expenditure on fixed assets	0	0	0	0		
Others	0			0		
Sub- Total	0	0	0	0		
ii) Revenue Expenditure on	0			0		
Payments out of Special Funds	99913452	56248881	53704692	209867025		
Rent	0	0	0	0		
Other Administrative Charges	0	0	0	0		
Sub- Total	99913452	56248881	53704692	209867025		



iii) Other:	0	0	0	0	0
Loss on disposable of Special Fund Investment diminuation in value of Special Fund Investments transferred to Municipal Fund	0	0	0	0	0
Sub- Total	0	0	0	0	0
Total of (i+ii+iii) ©	99913452	56248881	53704692	209867025	
Net Balance at the year end (a+b)(-c)	1891330	238204001	63620860	303716191	
Grand Total of The Special Fund	1891330	238204001	63620860	303716191	

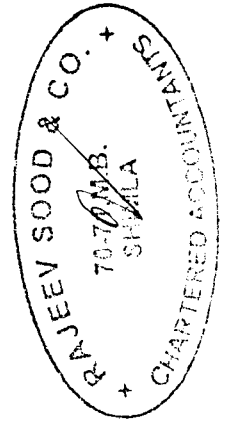


Schedule B-3: Reserves [Code No. 312]

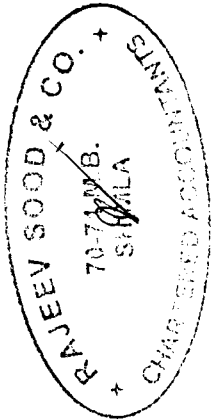
Code No.	Particulars	Amount in (₹)				
		Opening balance (Rs)	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10-01	Capital contribution	442882425	6676017.00	449558442	0	449558442
312-11-01	Capital Reserve	0.00	0.00	0.00	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	442882425	6676017	449558442	0	449558442

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

Particular	Code No.	Amount in (₹)						Grand Total (₹)
		Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from International Organisations	Grants from Others	
(b) Addition to the grants		320-10-01	320-20-01	320-30-01	320-40-01	320-60-01	320-80-01	
Opening Balance		460328868	82574852	46392274	0.00	9116779	28198725	626611498
i) Grants received during the year		261221321	140868990	36027434	0.00	33196360	14486555	485800660



ii) Interest/Dividend Received on grants Investments														0.00						9063758.00
iii) Profit on disposal of grant investment																				
iv) Appreciations in value of grant Investments																				
v) Other addition																				0
Total (b)	270285079	140868990.00	36027434	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33196360	14486555	0	0						494864418
Total (a+b)	730613947	2234443842.00	82419708	0	0	0.00	0.00	0.00	0.00	0.00	42313139	42685230	0	0						1121475916
c) Payment out of Funds																				0
i) Capital Expenditure on Fixed Assets	225871622	6615600.00																		232487222
Others	0	0.00																		0
Sub-Total	225871622	6615600.00																		232487222
ii) Revenue Expenditure on Salary, wages and allowances and repair maintenance work, poor welfare activities etc.	194783477	100000.00	3544851																	202563664
Rent	0	0.00																		0
Other Administrative Charges	0	0.00																		0
Sub- Total	194783477	100000.00	3544851																	202563664
(iii) Other:	95881298.00	107781501.00																		203662799
Loss on disposal of special fund investment diminution in value of special fund investments transferred to Municipal Fund																				0
Sub- Total	95881298	107781501																		203662799
Total of (i+ii+iii+) ©	516536397	114497101.00	3544851.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4135336	0	0							638713685
Net Balance at the year end (a+b)(-c)	214077550	108946741.00	78874857	0							38177803	42685280	0	0						482762231
Total Grants & Contribution for specific Purpose	214077550	108946741.00	78874857	0							38177803	42685280	0	0						482762231



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	4206033	3223144
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		24206033	23223144

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

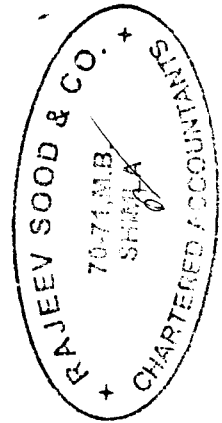
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
331-10-01	Loan from Central Govt.	0	0
331-20-01	Loan from State Govt.	0	0
331-30-01	Loan from Govt Bodies & associations	0	0
331-40-01	Loan from International Agencies	0	0
331-50-01	Loans from banks & other Financial Institutions	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	4295931	4335931
340-10-02	Security From Contractors	32724526	29364663
340-20-03	Water Security from Customer	15332901	14948751
340-80-01	From Others (Security of Community Centre)	245201	181201
	Total Deposits Received	52598559	48830546

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	800000	0	0	0	800000
341-20-01	Electric Works	0	0	0	0	0
341-30-01	Others	11095157	0	0	0	11095157
341-80-01	Other Deposit Works	0	0	0	0	0
	Total of Deposit Work	11895157	0	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	1621008783	1618710053
350-10-02	Other Liabilities - Creditors Contractors	673358	4833264
350-10-03	Other Liabilities - Creditors Expenses	6648381	7359628
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	35948392	17733618
350-11-03	Other Liabilities - Employees Liabilities-Salary Unpaid	2273473	2273473
350-11-04	Other Liabilities - Employees Liabilities-PF. Payable	4232591	8661560
350-11-05	Other Liabilities - Employees Liabilities- Pension	4651694	4113992
350-11-06	Other Liabilities - Employees Liabilities- Gratuity	197585	197585
350-11-07	Employees Liabilities- Welfare funds	92732	77188
350-11-08	Employees Liabilities- Leave Salary Payable	32504	3323363
350-20-01	Other Liabilities - Recoveries Payables -P.F. Deductios	3737264	387367
350-20-02	Other Liabilities - Recoveries Payables -LIC	2477127	2235485
350-20-03	Other Liabilities - Recoveries Payables -Loans	2659268	3224159
350-20-04	Other Liabilities - Recoveries Payables - Societies Loans	66226	62726
350-20-05	Recovery Payable- Service Tax	84900	0

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350-20-07	Other Liabilities - Recoveries Payables - TDS	13531.5	308046
350-20-09	Other Liabilities - Recoveries Payables - VAT	-306520.75	395907
350-20-10	Recoveries Payable-Works Contract etc.	487573	420236
350-20-11	Other Liabilities - Recoveries Payables - GIS	2105	2045
350-20-12	Other Liabilities - Recoveries from staff on Deputation	2948333	288015
350-20-13	Other Liabilities - Recoveries Payables - Others (RD)	59404	35504
350-30-05		279363.75	
350-40-01	Refunds Payable-Taxes	0	0
350-40-02	Refunds Payable- Other Revenue (Excess Deduction of Interest from Employees)	114919	118569
350-41-05	Advance collection of revenues-Rent	31710	10
350-41-06	Advance Collection of Revenues-Advertisement Charges	0	0
350-80-02	Others-State Cheque	572789	1497649
Total other Liabilities (Sundry Creditors)		1688868634	1676259534

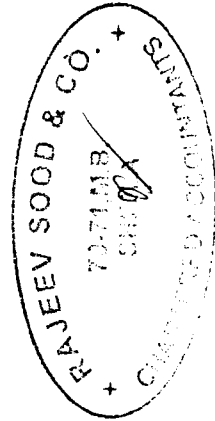
Schedule B-10: Provisions [Code No. 360]

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

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

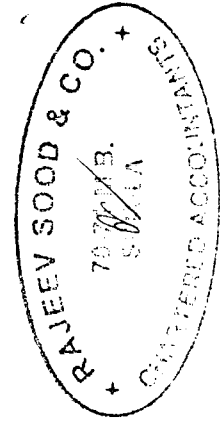
Head of Account	Particulars	Gross Block			Accumulated Depreciation			Net Block		
		Opening Balance as on 01.04.2015	Additions	Deductions	Closing Balance as on 31.03.2016	Opening Balance as on 01.04.2015	Depreciation during the year	Closing Balance as on 31.03.2016	At the end of current year	At the end of previous year
1	2	3	4	5	6	7	8	9	10	11
	Land & Buildings :-									
41.01.001	Land-Grounds	17,71,460	0	0	17,71,460	0	0	0	17,71,460	17,71,460
41.01.002	Lands -Under Buildings	38,85,07,793	1,02,844	0	38,86,10,637	0	0	0	38,86,10,637	38,85,07,793
41.01.003	Land-Open Markets & Others	1,03,31,74,535	3,10,761	0	1,03,34,85,296	0	0	0	1,03,34,85,296	1,03,31,74,535
41.01.004	Land-Parks	1,18,07,807	25,00,696	0	1,43,08,503	0	0	0	1,43,08,503	1,18,07,807
41.01.006	Land-Vacant Land	1,27,54,32,425	0	0	1,27,54,32,425	0	0	0	1,27,54,32,425	1,27,54,32,425
41.01.007	Land-Forest Land	4,24,14,095	32,10,127	0	4,56,24,222	0	0	0	4,56,24,222	4,24,14,095
41.02.001	Buildings- Residential	25,67,88,206	2,38,670	0	25,70,26,876	9,36,20,689	81,70,309	10,17,90,998	15,52,35,878	16,31,67,517
41.02.002	Buildings- Official	25,48,47,610	3,58,496	0	25,52,06,106	15,51,58,573	99,86,829	16,51,45,402	9,00,60,704	9,96,89,037
41.02.003	Buildings- Commercial	84,52,98,924	40,14,358	0	84,93,13,282	49,06,55,544	3,56,65,056	52,63,20,600	32,29,92,682	35,46,43,380
41.02.004	Buildings -Pump houses & Key Man Quarters	1,12,94,393	0	0	1,12,94,393	89,31,652	2,36,274	91,67,926	21,26,467	23,62,741
41.02.005	Buildings -Toilets	3,29,39,855	25,01,547	0	3,54,41,402	2,00,12,061	15,19,718	2,15,31,779	1,39,09,623	1,29,27,794
41.02.007	Parking	2,33,80,451	0	0	2,33,80,451	70,04,282	16,37,617	86,41,899	1,47,38,552	1,63,76,169



	Infrastructure Assets:-													
41.03.001	Roads & Bridges -concrete	1,77,87,095	38,42,284	0	2,16,29,379	67,57,568	13,76,249	81,43,817						1,34,85,562
41.03.002	Roads & Bridges -Black Topped	70,82,81,185	33,72,001	0	71,16,53,186	41,70,70,251	2,93,32,810	44,64,03,061						29,12,10,934
41.03.003	Roads & Bridges -Foot Path	14,57,39,070	45,71,091	0	15,03,10,161	7,17,48,560	76,94,317	7,94,42,877						7,39,90,510
41.03.004	Roads & Bridges -Bridges	3,68,64,712	0	0	3,68,64,712	2,25,73,082	14,29,163	2,40,02,245						1,42,91,630
41.03.005	Roads & Bridges -Stairs and Alleys	99,50,099	8,38,470	0	1,07,88,569	43,69,657	5,99,968	49,69,625						55,80,443
41.03.101	Sewerage & Drainage -Open Drains	4,71,45,915	14,15,252	0	4,85,61,167	2,32,55,903	24,70,748	2,57,26,651						2,38,90,012
41.03.102	Sewerage & Drainage -Underground Sewerage	18,65,53,845	2,92,00,420	0	21,57,54,264	6,81,59,620	1,38,00,398	8,19,60,018						11,83,94,225
41.03.103	Sewerage & Drainage -Storm Water Drain/Nallah	65,57,784	4,72,865	0	70,30,649	20,73,720	4,95,693	25,69,413						44,84,064
41.03.201	Water ways -Underground Water Lines	5,39,44,974	78,18,992	0	6,17,63,966	1,63,22,556	43,69,817	2,06,92,373						3,76,22,418
41.03.202	Water ways -Open Wells	8,23,27,912	2,27,867	0	8,25,55,779	5,00,41,468	32,48,197	5,32,89,665						3,22,86,444
41.03.203	Water ways -Reservoirs	2,57,27,754	0	0	2,57,27,754	1,48,71,464	10,85,629	1,59,57,093						1,08,56,290
41.03.301	Public Lighting -Lamp Posts	12,73,64,895	23,93,483		12,97,58,377	7,01,23,117	58,43,757	7,59,66,874						5,72,41,778
	Other Assets:-													
41.04.001	Plant & Machinery -Project Machinery	4,60,68,589	0	0	4,60,68,589	4,03,66,786	8,55,270	4,12,22,056						57,01,803
41.04.002	Plant & Machinery -Pump House Machinery	52,27,265	2,63,821	0	54,91,087	23,78,732	4,47,066	28,25,798						28,48,533
41.04.003	Plant & Machinery -Others	14,86,38,210	0	0	14,86,38,210	3,30,88,446	1,73,32,465	5,04,20,911						11,55,49,764
41.05.003	Vehicles -Cars	31,55,060	0	0	31,55,060	20,57,616	1,64,616	22,22,232						10,97,443
41.05.004	Vehicles- Jeeps	48,26,912	8,66,400	0	56,93,312	31,28,873	3,19,686	34,48,559						16,98,039
41.05.005	Vehicles -Cranes	52,73,237	0	0	52,73,237	18,32,828	5,16,061	23,48,889						34,40,409
41.05.006	Vehicles -Trucks	4,85,32,414	0	0	4,85,32,414	2,77,77,670	31,13,212	3,08,90,882						2,07,54,744
41.06.002	Office & other Equipments - Computers	81,39,744	0	0	81,39,744	78,85,747	1,52,398	80,38,145						2,53,997
41.06.003	Office & other Equipments- Faxes	47,191	0	0		41,227	895	42,122						5,964
41.06.004	Office & other Equipments - Photocopiers	10,84,211	54,454	0	70,71,118,665	7,45,898	54,831	8,00,729						3,38,313

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41.06.005	Office & other Equipments - Refrigerators	36,936	0	0	36,936	31,992	742	32,734	4,202	4,944
41.06.006	Office & other Equipments - Laboratories	8,05,250	0	0	8,05,250	5,52,456	37,919	5,90,375	2,14,875	2,52,794
41.06.007	Office & other Equipments - Heater	86,318	24,212	0	1,10,530	52,160	8,756	60,916	49,614	34,158
41.06.008	Office & other Equipments - others	28,31,842	20,420	0	28,52,262	20,77,721	1,15,188	21,92,909	6,59,353	7,54,121
41.07.001	Furniture, Fixture, Fittings and Electrical Appliances -	4,71,136	0	0	4,71,136	3,81,649	8,949	3,90,598	80,539	89,488
41.07.003	Furniture, Fixture, Fittings and Electrical Appliances -Chairs	8,87,292	0	0	8,87,292	4,68,186	41,911	5,10,097	3,77,195	4,19,106
41.07.004	Furniture, Fixture, Fittings and Electrical Appliances -Fans	21,608	0	0	21,608	9,211	1,240	10,451	11,157	12,397
41.07.005	Furniture, Fixture, Fittings and Electrical Appliances -Electrical	3,10,304	0	0	3,10,304	1,10,301	20,000	1,30,301	1,80,003	2,00,003
41.07.006	Furniture, Fixture, Fittings and Electrical Appliances -Tables	7,01,240	0	0	7,01,240	3,49,872	35,137	3,85,009	3,16,231	3,51,368
41.07.007	Furniture, Fixture, Fittings and Electrical Appliances -Sofa Sets	6,44,848	12,394	0	6,57,242	4,74,423	17,662	4,92,085	1,65,157	1,70,425
41.07.008	Furniture, Fixture, Fittings and Electrical Appliances -Others	4,05,394	2,00,300	0	6,05,694	1,07,348	44,540	1,51,888	4,53,806	2,98,046
41.08.001	Other Fixed Assets -Dumper container	73,53,434	0	0	73,53,434	56,30,831	2,58,390	58,89,221	14,64,213	17,22,603
41.08.002	Other Fixed Assets -Dust Bin	65,81,640	0	0	65,81,640	35,56,434	4,53,781	40,10,215	25,71,425	30,25,206
41.08.003	Other Fixed Assets -Others	1,68,05,287	0	0	1,68,05,287	63,01,023	15,75,640	78,76,663	89,28,624	1,05,04,264
	Total Fixed Assets	5,93,48,38,158	6,88,32,226	0	6,00,36,70,385	1,68,21,67,197	15,45,38,904	1,83,67,06,101	4,16,69,64,283	4,25,26,70,961



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

Amount (₹)

Code No.	Particulars	Opening Balance	Additions during the period	Amount capitalised during the year	Balance at the end of current year
4121001	Specific Grant -Water Works	166940	0	0	166940
4121002	Specific Grant -Public Works	3853898	0	0	3853898
4121003	Specific Grants -Health	53812607	6091400	0	59904007
4121004	Specific Grants -Sanitation and Solid Waste Management	1814788	0	0	1814788
4121005	CWIP- Specific Grants- Civic Amenities	8575498	0	0	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	11291417	982529	255646	12018300
4123005	Specific Shemes-Water works	13846566	2341721	3697705	12490582
	Total	93798569	9415650	3953351	99260868

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	3	4	5	6	7
420-20-01	State Govt. Securities					
420-30-01	Debentures and Bonds					
420-40-01	Preference Shares					
420-50-01	Equity Shares					

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420-60-01	Units of Mutual Funds					
420-80-01	Other Investments	FD in Banks	227299294	127140477		
	Total of Investment General Fund		227299294	127140477		

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	40267335		205216530	
	Total of GP Fund Investments:-		40267335		205216530	
421-80-01	Pension Fund Investments:-	FD in State Banks	0		0	
	Total of Pension Fund Investments:-		0		0	
421-80-01	CPS Fund Investment	FD in State Banks	224691948		72246102	
	Total CPF Fund Investment:-		224691948		72246102	
421-80-01	Grant Fund Investments:-	FD in State Banks	591713913		614940703	
	Total of Grant Fund Investments:-		591713913		614940703	
	Grand Total of Other Fund Investments		856673196		892403335	

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	4950964	7335048
430-10-03	Store -Purchases	0	0
430-20-01	Loose Tools	81399	81399
430-80-01	Others	85344	85344
	Total Stock In Hand	510707	7501791

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

Code No.	Particulars	Gross Amount	Provision for Outstanding revenues (Rs.)	Net Amount (₹)	Previous year Net amount
		(₹)			
1	2	3	4	5=(3-4)	6
431-10-01	Receivables for Property Taxes				
	Upto 2 Years	42905735.00	0.00	42905735	60255144
	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	42905735	0	42905735	60255144
431-19-01	Receivables of other Taxes -Sewerage Tax				
	Upto 2 Years	2454852	0	2454852	4436773
	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	2454852	0	2454852	4436773
431-19-02	Receivables of other Taxes -Water Tax				
	Upto 2 Years	284915	0	284915	443073
	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 Other Taxes-Water Tax	284915	0	284915	443073
431-19-03	Receivables of other Taxes -Show Tax				
	Less than 2 Years	762380	0	762380	678380
	Net Receivables of Other Taxes-Show Tax	762380	0	762380	678380

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431-30-01	Receivable for Fees & User Charges-Licence fees	280662	0	280662	285778
431-30-02	Receivable for Fees & User Charges-Advertisement Fees	0	0	0	0.00
	Sub- total	280662	0	280662	285778
431-30-03	Receivables for Fees and other Charges- Water Charges				
	Less than 3 Years	99453897	0	99453897	78304762
	More than 3 Years				
	Sub- total	99453897	0	99453897	78304762
431-40-01	Receivables from other Sources- Rent				
	Less than 2 Years	27006323	0	27006323	24153207
	More than 2 Years but less than 3 Years				
	More than 3 Years				
	Sub- total	27006323	0	27006323	24153207
431-40-02	Receivables from other Sources- Interest Accrued & Due	45721545	0	45721545	50495038
431-40-03	Receivables from other Sources- Interest Accrued & But Not Due on Grant Fund Investments	0	0	0	0
431-40-05	Receivables from other Sources- Interest due from Employees	580887	0	580887	685358
431-40-06	Receivables from other Sources- Hospital Dues	2622482	0	2622482	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	48924914	0	48924914	53814336
	Net Receivables from other Sources	75931237	0	75931237	77967543
	Total Sundry Debtors (Receivables)	22073678	0	222073678	222371453

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Schedule B-16: Prepaid Expenses [Code No 440]

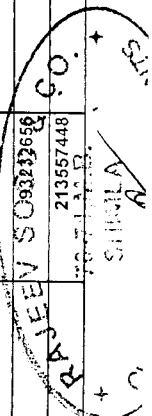
Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
440-10-01	Establishment	0.00	0.00
440-20-01	Administrative	0.00	0.00
440-30-01	Operation & Maintenance	0.00	0.00
	Total Prepaid Expenses	0.00	0.00

Schedule B-17: Cash and Bank Balances [Code No 450]

Code No.	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
450-10-01	Cash	1504	2905
	Balance with Bank - Municipal Funds		
450-21-01	Nationalised Banks -SBI	19035839	7900913
450-21-02	Municipal Fund State Bank of Patial, Shimla	2988782	2872724
450-21-03	UCO Bank (ARTRAC)	58111	43052
450-21-04	MC Fund- Indian Bank, Shimla(Property Tax Account)	5601240	669633
450-21-05	MC Fund- Punjab & Sind Bank, Sanjauli (WWH)	1108615	663254
450-22-01	Other Scheduled Banks-HDFC Bank	116454	279228
450-23-01	Scheduled Co-operative Banks-HPSCB (Main)	20845835	9168586
450-23-02	Municipal Fund-H.P.State Co.Op. Bank, The Mall Sml	277746	266932
450-23-03	Municipal Fund Schdule Co-Op. Bank-HPSCB, Shimla	30839202	20074601
	Sub-total	80871823	41938822
	Balance with Bank - Special Funds		
450-41-01	Nationalised Banks-State Bank of Patiala	0	0
450-41-02	Nationalised Banks-PNB (Main)	23374850	14395451
450-41-03	Special Fund- SBI (P&G Fund)		344285
450-43-01	Scheduled Co-operative Banks-HPSCB (Main) GP Fund	8846400	13338592

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Balance with Bank -		Sub-total	28078328
Grant Funds			
450-61-01	Grant Fund-UCO Bank, ARTRAC Shimla (Biodiversity)	213328	0
450-61-02	Nationalised Banks-PNB (Near Lift)	6395850	2272700
450-61-03	Nationalised Banks-UCO Bank (Main)	170598	163973
450-61-04	Nationalised Banks-District Treasury Shimla (PLA)	772780	772780
450-61-05	Grant Fund- Indian Bank The Mall Shimla (JNNURM)	291047	279745
450-61-06	Grant Fund -SBI Shimla (ESCROW ACCOUNT)	5609323	4449795
450-61-07	Punjab & Sind Bank, The Ridge, Shimla	602365	408911
450-61-08	Indian Bank (Socio. Eco. Census Account)	6852747	5967
450-61-09	Central Bank of India (Zero Waste Project)	621293	596323
450-61-10	SBI, Lower Bazar, Shimla (JNNURM-EU)	24119059	2148525
450-61-11	Grant Fund- SBI, The Mall, Shimla- (CCBP A/c)	371721	0
450-62-01	Grant Fund-J and k Bank, The Mall, Shimla (JNNURM)	7531784	7423655
450-62-02	Grant Fund (JNNURM)- ICICI Bank, Shimla	2376015	1954732
450-62-03	Grant Fund-J and k Bank, Shimla (JNNURM - PIU)	162135	438206
450-62-04	J&K Bank, Shimla (JNNURM - ASHIANA)	1695087	1693345
450-62-05	ICICI Bank Shimla (JNNURM Ashiana-II)	502677	1229118
450-62-06	HDFC Bank Shimla (JNNURM-RAY)	4215684	8300503
450-62-07	Indusind Bank, Shimla (JNNURM-e-Gov)	6006226	5592496
450-62-08	UCO BANK(ARTRAC), Shimla (Small Grant - ICLEI-SA)	727632	0
450-62-10	HDFC Bank Shimla (CHALLENGE FUND)	18419877	12319658
450-62-11	Indusind Bank Shimla(JNNURM-Sanitary Landfil Site)	4741055	4476082
450-63-01	Scheduled Co-operative Banks-HPSCB (JNNURM)	834183	413912
Sub-total			
Total Cash and Bank Balances		213557448	55000427
Sub-total		93332656	125020482



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

Code No.	Particulars	Balance outstanding at the end of the Current year	Balance outstanding at the end of the Previous year
1	2	3	4
460-10-01	Loans and advances to employees- HBA	0	0
460-10-02	Loans and advances to employees- Conveyance	0	102234
460-10-03	Loans and advances to employees- Computer Advance	0	0
460-10-04	Loans and advances to employees- Festival Advance	3712180	1200
460-10-05	Loans and advances to employees- Vehicle Advance	0	0
460-10-06	Loans and advances to employees- Warm Clothing advance	4442	2607881
460-10-07	Loans and advances to employees-Medical Advance	43668	234701
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	18641241	1129241
460-40-02	Advance to Suppliers and Contractors-Stores	6210251	10566579
460-40-03	Advance to Suppliers and Contractors-Material Issued to Contractors/Store	0	0
460-50-01	Advance to others -Permanent Advances	44381	50307
460-50-02	Advance to Others-Advance against Projects	8126709	8126709
460-50-03	Advance to Others-Advance against Scheme	4926820	4926820
460-50-05	Advance to others -Temporary Advance to HODs	159043190	148064742
460-60-01	Advance to others-Deposit with External agencies (Electricity)	42751814	36809357
460-60-02	Advance to others-Deposit with External agencies(Telephones)	12621	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	134420	41754
	Sub-Total	259770264	228789673

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461-20-01	Less: Accumulated Provisions against Loans Advances and Deposits (Schedule B-18 (a))	0.00	0
Total Loans, Advances and Deposits		259770764	228789673

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

Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	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-19: Other Assets (Code No 470)

Code No	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	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	41801	0
Total Other Assets		41801	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

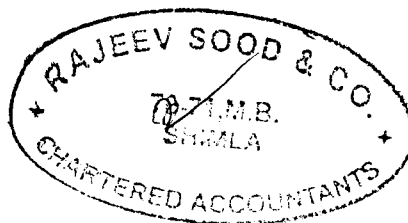
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SCHEDULES:- ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE ACCOUNT

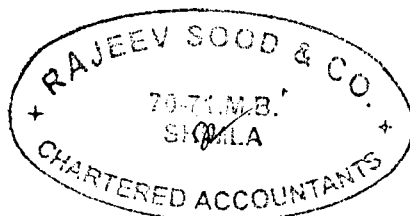
Schedule I-1: Tax Revenue [Code No. 110]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1100101	Property Tax Residential Buildings		
1100102	Property Tax Commercial Buildings	10,83,43,348	1,94,45,102
1100103	Property Tax Land	9,73,13,243	3,20,02,208
1100201	Water Tax	2,95,73,666	48,90,459
1100301	Sewerage Tax	-	10,62,908
1100701	Vehicle Tax	-	25,250
1100801	Tax on Animals	-	-
1101401	Show tax	-	-
	Total Tax Revenue	2,88,000	2,88,000
		23,55,18,257	5,77,13,927

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	2,25,89,252	98,92,908
1201004	Taxes & Duties Collected by other- Tax on Sale of Liquor	53,86,905	61,00,870
1202001	Compensation in lieu of Taxes/Duties-Compensation in lieu of Octroi	22,38,42,000	16,08,78,600
	Total Assigned Revenues & Compensation	25,18,18,157	17,68,72,378

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		
1301002	Rent from Civic Amenities-Shopping Complexes	20,02,778	19,37,778
1301005	Rent from Civic Amenities-Marriage/Community Halls	1,97,69,656	1,70,37,656
1301008	Rent from Civic Amenities-Labour Hostel	8,45,340	7,69,950
1301010	Rent from Civic Amenities- Working Women Hostel	65,844	1,13,282
1302001	Rent from Office Buildings-Quarters	2,54,270	
1303001	Rent from Guest-Houses	-	-
1304001	Rent from lease of Land	-	-
1308001	Other Rents-Lease Rentals Municipal Assets	67,88,091	41,58,691
	Total Rental Income from Municipal Properties	2,97,25,979	2,40,17,357

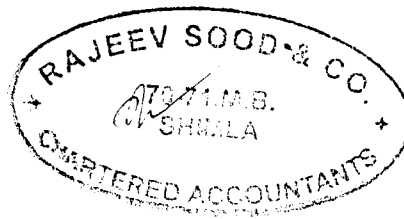


Schedule I-4 : Fees & User Charges - income head-wise [Code No. 140]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1401001	Empanelment & Registration Charges-Carts	-	-
1401002	Empanelment & Registration Charges-Contractors	2,158	-
1401004	Empanelment & Registration Charges-Professionals	-	1,00,000
1401101	Licensing Fees-D & O	-	51,512
1401102	Licensing Fees-Hawking	8,09,200	5,63,700
1401103	Licensing Fees-Shops	2,75,240	2,45,616
1401105	Licensing Fees-Staff Quarters	5,88,750	6,60,601
1401106	Licensing Fees-Plumbing License	66,500	89,200
1401108	Licensing Fees-Slaughtering	33,000	2,41,500
1401111	Fees & User Charges- License Fees- Others	22,054	12,292
1401301	Fees for Certificates or Extract-Copying	1,41,095	39,028
1401302	Fees for Certificates or Extract-Birth & Death Certificate	1,68,532	1,82,090
1401304	Fees for Certificate-Marriage	11,490	10,490
1401305	Fees for Certificates or Extract - Other	-	-
1401403	Development Charges-Demolition	-	-
1401502	Regularization Fees-Regularization	6,16,443	63,10,943
1401503	Regularization Fees-Revalidation	-	-
1401504	Regularization Fees-Conversion Fees	31,36,044	1,05,61,042
1402003	Penalties and Fines-Surcharge	19,60,571	12,18,669
1402004	Penalties and Fines-Others	4,51,135	2,30,421
1404001	Other Fees-Advertisement Fees	93,77,100	71,86,237
1404002	Other Fees-Tution Fees	-	-
1404006	Other Fees-Connection	22,72,200	23,58,800
1404007	Other Fees-Disconnection Charges	2,00,450	1,85,875
1404012	Other Fees-Fees for Job Porters	4,590	13,800
1404013	Other Fees-Compounding Fee	1,31,20,865	1,50,65,449
1404014	Other Fees-NOC Fee	5,80,744	5,69,471
1404015	Other Fees- Forest application processing Fees	2,700	50
1404016	Other Fees- Plantation Fees	-	-
1404017	Fees&User Charges-Other Fees-Green Fees on Vehicle	-	-
1405004	User Charges - Funeral Van	500	-
1405007	User Charges-Septic Tank Clearance	42,550	-
1405011	User Charges-Pay and Use Toilets	2,81,042	2,34,160
1405012	User Charges-Water Charges (Domestic)	8,99,51,065	7,34,60,493
1405014	User Charges-Water Tanker	4,83,200	4,84,620
1405015	User Charges-Meter charges	59,51,555	26,49,545
1405020	User Charges-Parking Fees	1,44,56,236	95,33,105
1405021	User Charges-Laboratory Charges	1,82,960	4,55,455
1405022	User Charges-Telephone Tower Charges	11,45,390	13,55,500
1405023	User Charges-Connection Maintenance Charges	1,29,37,245	-
1405024	User Charges-Garbage Disposal Charges	36,000	1,63,300
1405025	User Charges-Medical Waste Disposal Charges	-	-
1405026	User Charges-Water Charges (Commercial)	11,64,35,206	6,82,52,735
1405027	Fees & User Charges - Sewerage User Charges	3,82,62,447	92,11,694
1406001	Entry Fees-Parks	2,68,500	4,35,000
1407001	Service/Administrative Charges-Service Charges	58,840	46,511
1407002	Service/Administrative Charges-Percentage on Deposit Works	-	-
1407004	Service/Administrative Charges-Road Damage Recovery Charges	1,55,02,652	2,42,56,078
1407005	Service/Administrative Charges-Stacking Charges	8,900	9,200
1407007	Service/Administrative Charges-Plan Processing Charges	27,75,201	33,28,333
1407008	Fees & User Charges- Dumping Charges	48,76,751	45,16,040
1408001	Other Charges-Other Charges	1,65,347	8,600
Total Fees & User Charges		33,76,62,448	24,42,97,155



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	-	-
1501011	Sale of Products-Others	2,220	-
1501101	Sale of Forms & Publications-Tenders	-	-
1501103	Sale of Forms & Publications-Plans	7,02,650	5,56,350
1501105	Sale of Forms & Publications-Forms & Publication	42,100	37,160
1501201	Sale of stores & Scrap-Obsolete Stores	1,83,120	1,36,250
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
1504101	Hire Charges on Equipments-Rollers	60,501	80,551
1504102	Hire Charges on Equipments-Tools & Equipments	1,66,575	2,90,000
Total Income from Sale & Hire Charges -		11,57,166	11,03,912

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	15,09,59,275	15,64,56,450
1601005	Revenue Grants Contribution- Other Development Grant	1,00,63,950	1,25,64,560
1602001	Re-imbusement of Expenses-Salary of Health staff from CPWD	5,03,19,761	5,41,17,021
1603001	Contribution towards schemes.	1,60,58,386	60,000
Total Revenue Grants, Contribution & Subsidies		5,84,547	11,62,431
		22,79,85,919	22,43,60,462



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	1,93,15,558	1,62,23,311
1708001	Other-Other Income	-	-
Total Income from Investments		1,93,15,558	1,62,23,311

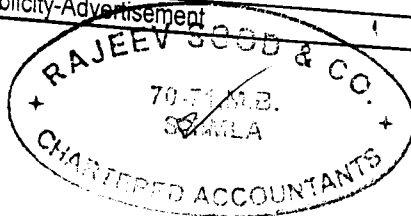
Schedule I-8: Interest Earned [Code No. 171]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1711001	Interest from Bank Account-SB Accounts	14,76,157	8,43,066
1712001	Interest on Loans and advances to employees-HBA	-	-
1712005	Interest on loans and advances to employees-Vehicle	-	-
1712006	Interest on loans and advances to employees-Warm Clothing	-	-
1712007	Interest on loans and advances to employees-Others	1,155	2,720
1718001	Interest on Debtors and Other receivable-General Tax	53,59,273	20,04,486
1718002	Interest on debtors and other receivable (Rent)	13,43,571	4,57,414
1718003	Others-Others	-	-
Total. - Interest Earned		81,80,156	33,07,686

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	73,495	2,67,950
1801002	Deposit Forfeited-Security	12,000	-
1802001	Insurance Claim Recovery	-	50,000
1804001	Recovery From Employees	1,96,061	1,95,623
1808001	Miscellaneous-Income	27,62,712	32,38,352
Total Other Income		30,44,268	37,51,925



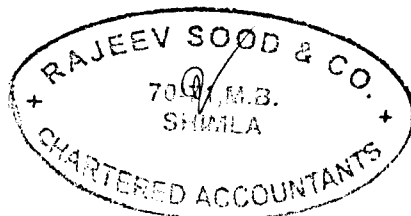
Schedule I-10 : Establishment Expenses- [Code No. 210]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2101001	Salary, Wages and Bonus-Salary & Allowance-Officers		
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	14,038,102	15,286,636
2101003	Salary, Wages and Bonus-Wages	363,996,079	333,012,327
2101004	Salary, Wages and Bonus-Exgratia	629,691	1,076,362
2102002	Benefits and Allowances-LTC	371,360	415,600
2102003	Benefits and Allowances-Medical reimbursement	-	-
2102006	Benefits and Allowances-Uniform to Staff	4,790,236	3,464,061
2102007	Benefits and Allowances-Compensation to Staff	-	-
2102008	Benefits and Allowances-Honorarium to Corporators	-	-
2102009	Benefits and Allowances-Honorarium to Officers and Staff	1,128,000	1,053,155
2102010	Benefits and Allowances-Training	3,000	10,700
2102012	Benefits and Allowances-HRD Activities	-	-
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab. Staff	6,033,702	8,022,167
2103003	Pension-Pension Contribution	-	-
2103004	Pension-Pension Fund Deficit Contribution	11,479,452	12,575,554
2103005	Pension-Contribution to other Fund	84,347,745	59,687,823
2104001	Other Terminal & Retirement Benefits-Leave Encashment	10,467,964	8,823,359
2104002	Other Terminal & Retirement Benefits-Death cum Retirement Gratuity	13,580,755	6,086,420
2104003	Other Terminal & Retirement Benefits-Contribution to PF or other Funds	4,770,270	5,207,777
	Total Establishment Expenses	515,913,701	455,878,334

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	1,689,698	15,000
2201003	Rent, Rates and Taxes- Land Revenue	7,500	-
2201101	Office maintenance-Electricity	615,030	316,835
2201102	Office maintenance-Water	3,075,447	2,176,725
2201104	Office maintenance-Internet Expenses	174,811	66,734
2201105	Office maintenance-Laboratory Expenditure	62,748	38,124
2201201	Communication Expenses-Telephone	262,383	-
2201202	Communication Expenses-Mobile	934,319	794,871
2202001	Books & Periodicals-Megasines	65,117	21,774
2202002	Books & Periodicals-Newspapers	-	-
2202003	Books & Periodicals- Journals	61,908	58,539
2202004	Books & Periodicals-Books	-	17,070
2202101	Printing and Stationery-Service Postage	472	3,750
2202102	Printing and Stationery-Printing	55,837	42,472
2202103	Printing and Stationery-Stationery	1,144,526	428,647
2202104	Computer consumables	176,716	290,753
2203001	Traveling & Conveyance-Fuel	114,337	51,257
2203002	Traveling & Conveyance-Traveling	-	-
2203003	Traveling & Conveyance-Petrol & Diesel	2,567,124	275,780
2204001	Insurance	1,333,431	944,541
2205001	Audit Fee	814,398	768,982
2205101	Legal Expenses-Legal Fees	-	688,910
2205103	Legal Expenses-Suit Compromises	1,113,452	-
2205301	Professional and other fees-Architect Fees	-	10,000
2205302	Professional and other fees-Engineers Fees	43,033	7,470
2205303	Professional and other fees-Technical Fees	1,264,575	1,014,568
2205304	Professional and other fees-Consultancy Charges	1,598,617	36,375
2206001	Advertisement and Publicity-Hospitality Expenses	1,052,704	2,982,071
2206002	Advertisement and Publicity-Advertisement	466,327	441,329
		1,802,986	899,132



2206003	Advertisement and Publicity-Organization of Festival	1,38,485	60,824
2206101	Membership & Subscription	20,000	28,738
2208001	Expenditure on Urban Forestry	1,500	2,18,023
2208002	Cremation of unclaimed Dead Bodies	37,000	37,500
2208003	Other Office Expenses	29,24,283	10,15,107
Total Administrative Expenses		2,34,99,820	1,37,51,901

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	51,53,275	61,39,704
2302001	Bulk Purchases-Electricity	1,78,39,987	1,54,24,466
2302002	Bulk Purchases-Water	-	-
2303001	Consumption of Stores-Stores	-	-
2304001	Hire Charges- Machinery Rent	-	-
2304002	Hire Charges-Others (Tanker)	-	-
2305001	Repair & Maintenance Infrastructure Assets-Road & Bridges	3,62,11,125	4,10,44,373
2305002	Repair & Maintenance Infrastructure Assets-Fly Overs	3,64,408	-
2305003	Repair & Maintenance Infrastructure Assets-Water Supply Lines	10,99,753	23,60,907
2305004	Repair & Maintenance Infrastructure Assets-Street Lighting	20,77,295	10,08,254
2305005	Repair & Maintenance Infrastructure Assets-Storm Water	10,09,759	24,31,783
2305006	Repair & Maintenance Infrastructure Assets-Drains	68,00,728	48,33,012
2305008	Repair & Maintenance Infrastructure Assets-Sewerage Lines	1,44,064	4,40,427
2305009	Repair & Maintenance Infrastructure Asset- Footh path	1,13,24,009	86,96,386
2305010	Repair & Maintenance Infrastructure Assets- Others	6,35,716	7,23,140
2305101	Repair & Maintenance-Civic Amenities-Parks	8,86,462	5,70,781
2305104	Repair & Maintenance-Civic Amenities Playgrounds	-	-
2305106	Repair & Maintenance-Civic Amenities Parking lots	-	-
2305109	Repair & Maintenance-Civic Amenities Commercial Complex	19,51,753	31,83,884
2305115	Repair & Maintenance-Civic Amenities-Public Toilets	-	1,07,732
2305201	Repair & Maintenance-Buildings-Official Buildings	82,36,705	16,428
2305202	Repair & Maintenance-Buildings-Residential Buildings	42,62,375	17,23,156
2305301	Repair & Maintenance-Vehicle	56,34,983	52,65,027
2305901	Repair & Maintenance-Others-Furniture Fixture	95,031	-
2305902	Repair & Maintenance-Others-Electrical appliances	2,02,912	70,822
2305903	Repair & Maintenance-Others-Office Equipment	4,800	61,538
2305904	Repair & Maintenance-Others-Other Fixed Assets	-	2,18,146
2305905	Repair & Maintenance-Others-Survey & Drawing Equipment	-	-
2308001	Other Operating & Maintenance expenses-Testang & Inspections	-	-
2308002	Other Operating & Maintenance expenses-Water Purification	3,07,475	2,58,173
2308003	Other Operating & Maintenance expenses-Garbage Clearance	3,34,74,611	1,48,05,716
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	1,12,473	2,20,984
2308008	Other Operating & Maintenance expenses-Others	-	-
Total Operations & Maintenance Expenses head wise		13,78,29,699	10,96,04,839



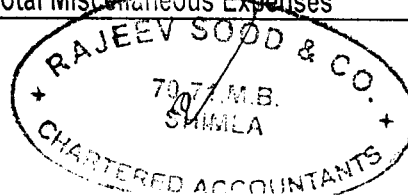
Schedule I-13: Interest & Finance Charges [Code No. 240]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2405001	Interest on Loan from Banks & other Financial Institutions	-	-
2406002	Other Interest- Hire Purchases	-	-
2407001	Bank Charges	14,644	15,237
2408001	Other Finance Expenses-Discout on early/prompt payment	33214427	40,48,560
Total Interest & Finance Charges		3,32,29,071	40,63,797

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	3,17,478	5,22,135
2503001	Share in Programme of others	45,400	-
Total Programme Expenses		3,62,878	5,22,135

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	14,61,450	15,10,343
2602001	Revenue Contribution-Water Works	-	-
2602003	Revenue Grants for-Health & others	-	10,300
2603001	Revenue Subsidies-Water Works	-	-
2603002	Revenue Subsidies-Road & Buildings	-	-
2603003	Revenue Grants for-Health & others	1,05,787	33,83,564
Total Revenue Grants, Contributions & Subsidies		15,67,237	49,04,207

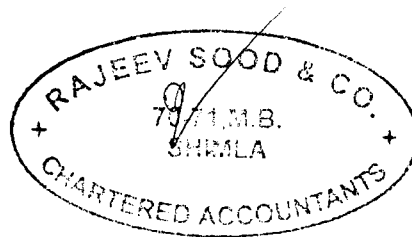
Schedule I-16: Provisions & Write off [Code No. 270]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2701001	Provision for outstanding Property Taxes	-	-
2701006	Provisions for outstanding Water Taxes	-	-
2701005	Provision for outstanding sewerage Tax	-	-
2701004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

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	5,72,15,803	6,47,46,652
2723001	Depreciation-Roads & Bridges	4,04,32,507	4,76,32,753
2723101	Depreciation-Sewerage and Drainage	1,67,66,839	1,34,33,983
2723201	Depreciation-Waterways	87,03,643	79,11,103
2723301	Depreciation-Public Lighting	58,43,757	70,68,055
2724001	Depreciation-Plant & Machinery	1,86,34,801	1,24,89,558
2725001	Depreciation-Vehicles	41,13,575	49,04,918
2726001	Depreciation-Office & Other Equipments	3,70,729	6,88,593
2727001	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	1,69,439	1,28,842
2728001	Depreciation-Other Fixed Assets	22,87,811	29,26,910
	Total Depreciation	15,45,38,904	16,19,31,367

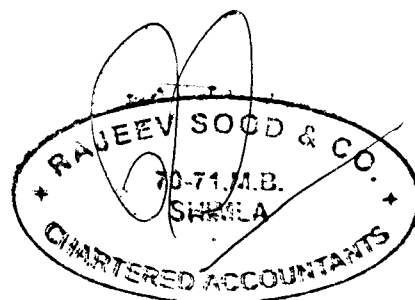
Schedule I-18: Prior Period Items (Net) [Code No. 280]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2802001	Period Period Items-Other Revenues	-	(40,573)
2804001	Period Period Items-Other Income	(1,426)	-
	Sub Total Income (a)	(1,426)	(40,573)
	Expenses		
2805001	Refund of Taxes-All Type of Taxes	6,63,203	84,98,071
2806001	Refund of Other Revenues-Water Supply	750	-
2806002	Refund of Other Revenues-Rent	-	-
2808001	Prior Period Items-Other Expenses	31,95,243	1,57,281
	Sub Total Expenses (b)	38,59,196	86,55,352
	Total Prior Period (Net) (a-b)	38,57,770	86,14,779



SHIMLA MUNICIPAL CORPORATION

BALANCE SHEET AS ON 31.03.2016

		(In Lakhs)		
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	30,370	27,935
311	Earmarked Funds	B-2	3,037	3,265
312	Reserves	B-3	4,496	4,429
	Total Reserves & Surplus		37,903	35,629
320	Grants, Contributions for Specific Purposes	B-4	4,828	6,266
	<u>Loans:-</u>			
330	Secured Loans	B-5	242	232
331	Unsecured Loans	B-6	0	0
	Total Loans		242	232
	<u>Current Liabilities & Provisions</u>			
340	Deposits Received	B-7	526	488
341	Deposits Works	B-8		
350	Other Liabilities (Sundry Creditors)	B-9	119	119
360	Provisions	B-10	16,890	16,763
	Total Current Liabilities & Provisions		0	0
	TOTAL LIABILITIES		17,535	17,370
			60,509	59,497



BALANCE SHEET AS ON 31.03.2016

(In Lakhs)

ASSETS:-				
Fixed Assets		B-11		
410	Gross Block		60,037	59,348
411	Less:- Accumulated Depreciation		18,367	16,822
	Net Block		41,670	42,527
412	Capital Work In Progress		993	938
	Total Fixed Assets		42,662	43,465
Investments				
420	Investments General Fund	B-12	2,273	1,271
421	Investment Other Funds	B-13	8,567	8,924
	Total Investments		10,840	10,195
Current Assets Loans & Advances				
430	Stock in Hand (Inventories)	B-14	52	75
431	Sundry Debtors (Receivables) Gross Amount Outstanding	B-15	2,221	2,224
432	Less:- Accumulated Provisions Against Bad & Doubtful Receivables		0	0
	Net amount Outstanding		2,221	2,224
440	Prepaid Expenses	B-16	0	0
450	Cash and Bank Balance	B-17	2,136	1,250
460	Loans, Advances & Deposits	B-18	2,598	2,288
461	Less:- Accumulated Provisions Against Loans		0	0
	Net Amount Outstanding		2,598	2,288
	Total Current Assets, Loans & Advances		7,006	5,837
470	Other Assets	B-19	0	0
480	Miscellaneous Expenditure(to the extent not written off)	B-20	0	0
	Notes to Accounts	B-21		
TOTAL ASSETS			60,509	59,497

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Commissioner
M.C. Shimla

A
Joint Commissioner
M.C. Shimla

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Accounts Officer
M.C. Shimla

