

SHIMLA MUNICIPAL CORPORATION

BALANCE SHEET

AS ON 31.03.2019

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SHIMLA MUNICIPAL CORPORATION

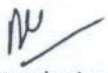
BALANCE SHEET AS ON 31.03.2019

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	1,94,73,52,661	2,17,64,04,663
311	Earmarked Funds	B-2	37,27,90,528	34,20,72,890
312	Reserves	B-3	1,41,69,97,745	1,00,14,24,713
	Total Reserves & Surplus		3,73,71,40,933	3,51,99,02,266
320	Grants, Contributions for Specific Purposes	B-4	61,26,34,490	63,96,87,212
	<u>Loans:-</u>			
330	Secured Loans	B-5	0	39,35,917
331	Unsecured Loans	B-6	0	0
	Total Loans		0	39,35,917
	<u>Current Liabilities & Provisions</u>			
340	Deposits Received	B-7	11,44,37,935	8,71,02,497
341	Deposits Works	B-8	1,18,95,157	1,18,95,157
350	Other Liabilities (Sundry Creditors)	B-9	2,33,53,62,610	2,26,03,36,388
360	Provisions	B-10	0	0
	Total Current Liabilities & Provisions		2,46,16,95,702	2,35,93,34,042
	TOTAL LIABILITIES		6,81,14,71,125	6,52,28,59,438



BALANCE SHEET AS ON 31.03.2019

ASSETS:-				
Fixed Assets		B-11		
410	Gross Block		6,27,29,51,346	6,77,40,01,726
411	Less:- Accumulated Depreciation		2,01,23,50,648	2,16,30,45,759
	Net Block		4,26,06,00,698	4,61,09,55,966
412	Capital Work In Progress		9,71,28,791	9,71,28,791
	Total Fixed Assets		4,35,77,29,489	4,70,80,84,757
Investments				
420	Investments General Fund	B-12	91,68,50,972	29,97,68,688
421	Investment Other Funds	B-13	65,87,05,180	50,74,11,493
	Total Investments		1,57,55,56,152	80,71,80,181
Current Assets Loans & Advances				
430	Stock in Hand (Inventories)	B-14	1,20,43,956	1,07,15,724
431	Sundry Debtors (Receivables) Gross Amount	B-15	31,84,40,559	33,07,32,943
432	Less:- Accumulated Provisions Against Bad		0	0
	Net amount Outstanding		31,84,40,559	33,07,32,943
440	Prepaid Expenses	B-16	0	0
450	Cash and Bank Balance	B-17	32,24,58,729	43,51,97,768
460	Loans, Advances & Deposits	B-18	22,52,00,439	23,09,06,263
461	Less:- Accumulated Provisions Against		0	0
	Net Amount Outstanding		22,52,00,439	23,09,06,263
	Total Current Assets, Loans & Advances		87,81,43,683	1,00,75,52,699
470	Other Assets	B-19	41,801	41,801
480	Miscellaneous Expenditure(to the extent not written off)	B-20	0	0
TOTAL ASSETS			6,81,14,71,125	6,52,28,59,438


 Commissioner
 M.C. Shimla


 Additional Commissioner
 M.C. Shimla


 Accounts Officer
 M.C. Shimla

Place :- Shimla
 Date :-17-September-2021



Income and Expenditure Account
for the year ending on 31.3.2019

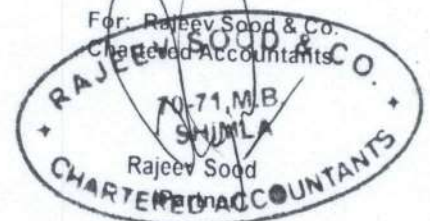
Code No.	Head of Account	Schedule No.	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4	5
	INCOME:			
110	Tax Revenue	L-1	13,84,08,916	12,08,47,432
120	Assigned Revenues & Compensation	L-2	31,87,92,105	27,91,27,743
130	Rental Income from Municipal Properties	L-3	5,26,38,099	4,94,18,963
140	Fees & User Charges	L-4	4,93,59,264	31,47,14,597
150	Sale & Hire Charges	L-5	18,56,510	12,38,130
160	Revenue Grants, Contributions & Subsidies	L-6	19,54,47,652	14,36,53,476
170	Income from Investments	L-7	2,22,90,165	2,54,32,221
171	Interest Earned	L-8	1,71,93,804	69,37,829
180	Other Income	L-9	41,64,285	25,43,855
A	TOTAL INCOME:		80,01,50,800	94,39,14,246
	EXPENDITURE:			
210	Establishment Expenses	L-10	54,63,17,548	56,20,93,523
220	Administrative Expenses	L-11	4,32,77,126	3,30,31,310
230	Operations & Maintenance	L-12	27,81,51,664	40,97,36,939
240	Interest & Finance Expenses	L-13	86,34,777	53,96,249
250	Programme Expenses	L-14	3,51,602	2,71,633
260	Revenue Grants, Contributions & subsidies	L-15	36,27,019	4,41,938
270	Provisions & Write off	L-16	0	0
271	Miscellaneous Expenses	L-17	0	0
272	Depreciation	L-18	14,50,35,448	17,33,54,494
B	TOTAL EXPENDITURE:		1,02,53,95,185	1,18,43,26,086
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(22,52,44,385.28)	(24,04,11,839.69)
280	Add: Prior period Items (Net)	L-19	38,07,616.99	(1,12,125.76)
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period</i>		(22,90,52,002.27)	(24,05,23,965.45)
290	Less: Transfer to Reserve Funds			
	Net balance being surplus/ deficit carried over to Municipal Fund	0	(22,90,52,002.27)	(24,05,23,965.45)

M
Commissioner
M.C. Shimla

(Signature)
Additional Commissioner
M.C. Shimla

(Signature)
Accounts Officer
M.C. Shimla

Place :- Shimla
Date :-17-September-2021



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

- a) Property and Other Taxes are recognized in the period in which they become due and demands are ascertainable.
- b) Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations, is recognized on actual receipt.

Recognition of Expenditure

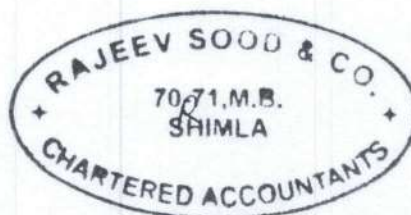
- a) Expenses on Salaries, Bonus and other allowances are recognized as and when they are due for payment.
- b) All revenue expenditures are treated as expenditures in the period in which they are incurred.
- c) In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.

Fixed Assets

All the Fixed Assets are carried at cost less accumulated depreciation. Depreciation is provided (except in case of Land) on the written down value method and at the rates as specified in the Income Tax Act, 1961.

Borrowing Cost

Borrowing Cost is recognized as revenue expenditure on accrual basis except in case of fixed assets.



Inventories

Inventories are valued at cost price or market value whichever less, as per AS-2 (Accounting for Inventories).

Grants

- a) General Grants which are of revenue nature are recognized as income on actual receipt.
- b) Grants, which are re-imbusement of specific revenue expenditure is recognized as income in the accounting period in which the corresponding revenue expenditure is charged to the Income & Expenditure Account.
- c) Grants received towards capital expenditure are treated as a liability till such time the fixed assets is acquired/constructed. On construction/acquisition of fixed assets, the grant corresponding to the value of the assets so constructed or acquired is treated as a capital receipt and transferred to Capital Contribution.

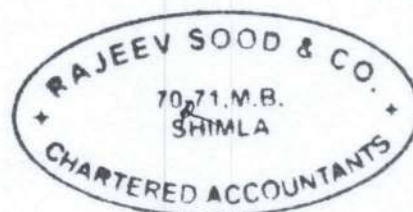
Employee Benefits

- a) Separate Funds are formed for meeting the Pension and other retirement benefits including gratuity and leave encashment.
- b) Contribution towards pension and other retirement benefit funds are recognized as and when is due.

Investments

All investments are initially recognized at cost. Long Term investments are carried at their cost.

Short Term investments are carried at cost or market value (if quoted) whichever is lower.

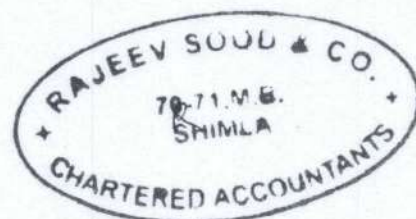


NOTES TO ACCOUNTS FOR THE PREPARATION OF BALANCE SHEET OF SHIMLA MUNICIPAL CORPORATION

1. Municipal Fund represents fund other than General Fund, Pension & Gratuity Fund and Contributory Pension Fund.
2. Earmarked Funds represents General Provident Fund of Rs. 314,137,294/- Contributory Pension Fund of Rs. 51,612,806/- and Pension & Gratuity Fund of Rs. 7,040,428/-
3. Addition to the reserves has been made to the extent of Rs. 420,487,508 which includes capital contribution made up of capital grants from Central Govt., State Govt. and various external agencies.
4. Grants & Contributions for specific purposes represents unutilized grant amounting to Rs. 612,634,490 (opening balance of Rs. 639,687,212 addition & utilization of Rs. 1,232,922,763 and Rs. 1,259,975,485 respectively).
5. Deposits received amounting Rs. 114,437,935 includes EMD Security from contractors, Water Meter security from customers and security received from customer in respect of community centers. The corporation is in the process of identifying unclaimed security/EMD etc. and the same will be credited to Income & Expenditure Account in due course.
6. Total Current Liabilities and provisions include the following:
 - a) Payable to IPH Department Rs. 2,174,739,965/- on the account of cost of water.
 - b) Other Current Liabilities -Rs. 160,622,645/-
7. The value of the fixed assets has been taken on historical cost less accumulated depreciation.

Depreciation on the fixed assets has been worked out as under:-

- i. Furniture & Fittings @10%
- ii. Residential Buildings @5%
- iii. Official and commercial buildings @10%
- iv. Toilets and Pumphouses @10%
- v. Office Equipments @15%
- vi. Dumper Containers @15%
- vii. Plant & Machinery @15%
- viii. Vehicles @15%
- ix. Computer Equipment @40%
- x. Public Lighting @10%
- xi. Water Ways Reservoir @10%



- xii. Sewerage and Drainages @10%
- xiii. Road & Bridges @10%
- xiv. Other Fixed Assets @15%

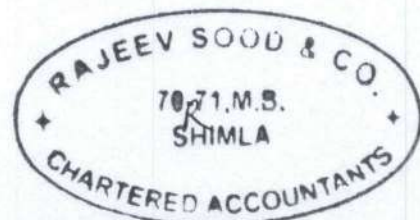
Depreciation has been provided on the written down value of assets.

The Greater Shimla Water and Sewerage Circle of Municipal Corporation has been transferred to Shimla Jal Prabandhan Nigam Limited w.e.f. 31.07.2018 along with its assets and present and future liabilities. In view of above said transfer following assets have been transferred to SJPN Ltd. :-

Sr. No.	Account Code	Particulars	Net Value as on 31.03.2018 (Rs.)
1	4102004	Buildings -Pump houses & Key Man Quarters	17,01,173
2	4103101	Sewerage & Drainage -Open Drains	30,72,26,286
3	4103102	Sewerage & Drainage -Underground Sewerage	30,75,90,594
4	4103103	Sewerage & Drainage-Storm Water Drain/Nallah	2,12,67,772
5	4103201	Water ways -Underground Water Lines	16,26,05,219
6	4103202	Water ways -Open Wells	2,94,20,954
7	4103203	Water ways- Reservoirs	7,89,08,929
8	4104002	Plant & Machinery -Pump House Machinery	1,35,05,948
9	4105007	Vehicles -Tankers	36,63,691
10	4106004	Office & other Equipments -Photocopiers	54,484

The depreciation on above assets is not being charged by the corporation.

- 8. Capital Work-in-Progress has opening and closing balance of Rs.97,128,791. No Capitalization has been done during the year as per management. All the additions has been made directly to the respective Fixed Assets.
- 9. Investment in General Fund (Investment out of Municipal Fund) as on 31.03.2019 amounts to Rs. **266,895,922/-** Investment in Other Fund represents General Provident Fund investment of Rs. **301,815,025 /-**, CPS Fund Investment of Rs. **20,678,674** and Grant Fund Investments of Rs. **336,211,481 /-**, Investment in Equity Shares of SJPNL. of Rs. **5,10,000/-**, Other Investments of Rs. **649,445,050/-** (represents assets transferred to SJPNL on demerger).
- 10. No Physical verification has been done in the respect of fixed assets and stock in hand during the year by the management as required by the Shimla Municipal Corporation Accounts Manual.



11. Receivables under the head Sundry Debtors include amount receivable against the following heads:-

- a) Property Taxes Rs. 45,944,146 /-(including Show Tax)
- b) Receivable for water supply Rs.159,154,406/-
- c) Rent Rs. 48,368,041/- (including rent from Commercial Buildings, Shops and Stalls).
- d) Interest due from Employees amounting Rs. 519,602/-

Receivables under the head Sundry Debtors also include the under mentioned amounts of which no recovery exists. The assets are being overstated to this extent.

- e) License fees recoverable Rs. 2,70,902/-
- f) Receivable from hospital due amounts to Rs. 2,522,482/- which has not been adjusted for three years and no such details exists in such respect.

12. Loans, Advances and Deposits Rs. 225,200,439/- includes advances given to HOD's amounting to Rs. 163,705,679/-and advances to HPSEB amounting to Rs. 13,891,113/- and other advances of Rs.47,603,647/-

13. In case of purchases from HP State Civil Supply Corporation the amount of ITC is not identifiable with respect to individual work head. Therefore ITC on such purchases has been recorded on pro-rata basis.

14. The accounting software being used by the corporation is not showing accurate results. The entries posted in the software have been taken as a base for the preparation of trial balance. Therefore, the Financial Statements have been prepared manually with the help of manual trial balance and the vouchers, ledgers accounts, cash books etc. maintained by the corporation.

We have compiled the attached Balance Sheet of Shimla Municipal Corporation as at 31st March 2019 and the related Income & Expenditure account for the year ended on that date annexed thereto which we have signed.The financial statements are the responsibilities of the Corporation management.



SHIMLA MUNICIPAL CORPORATION

INTERNAL AUDIT REPORT

F.Y. 2018-19

(A) Observations related to Finance & Accounts Department

1. INTERNAL CONTROL SYSTEM

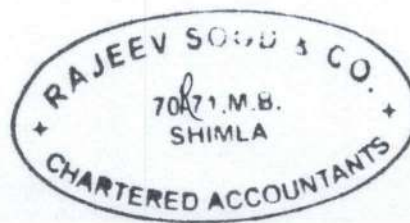
The corporation does not appear to have effective control policies or procedures in place that provide management with reasonable assurance of meeting control objectives. Although the corporation has certain control policies or procedures, they are ineffective because of the absence of adequate monitoring procedures intended to evaluate the degree of compliance or non-compliance with such control policies or procedures. The corporation does not appear to have sufficiently trained or experienced personnel in its accounts department to afford reasonable assurance that transactions are recorded and financial statements are prepared, in accordance with the generally accepted accounting principles.

In addition to the present system of preparation and verification of vouchers, for the purpose of ensuring a better control over financial reporting process, we recommend establishment of a system of internal check in such a manner that a responsible person in accounts department should periodically check and review the recording of transactions so that the corrections can be made as and when the errors are detected.

2. FINANCIAL ACCOUNTING SOFTWARE

During the course of our audit, we observed that the accounting software being used by the Shimla Municipal Corporation since year 2007 has now become outdated and not reliable probably due to the improper maintenance of the same. The software has in-built internal control mechanism properly designed and implemented but are not operating effectively due to the reason mentioned above. We further observed that accounting software is not fully developed. Following reports are not yet generated in computer software:

- (i) Receipt & Payments Account
- (ii) Bank Reconciliation Statement
- (iii) Cash Flow Statements
- (iv) Budgeting & MIS Reports
- (v) Reports of Water Supply, Rent and Property Tax Department are not showing the actual position of amount received during the year, arrears and advance collection.



In addition to the above, we also noticed some critical bugs in the software, some of the instances of which are mentioned below:

- An entry can be posted with different totals of debit and credit sides.
- Some transactions, having been entered and posted correctly, have different effects of their debits and credits in the corresponding ledgers.
- There is a pattern of not reflecting one side of a transaction in the corresponding ledger.
- If there is multiple logins with a single User Id, the reports generated by the software are misleading.
- Confidentiality, integrity and accessibility of accounting data stands compromised and becomes unreliable and the system is prone to errors.

All the above discrepancies were duly reported to the management from time to time. The Corporation has also taken steps for their correction in the form of an agreement with an engineer for the maintenance of the Accounting Software. However, all the reported errors could not be corrected and some of them still persist in the software.

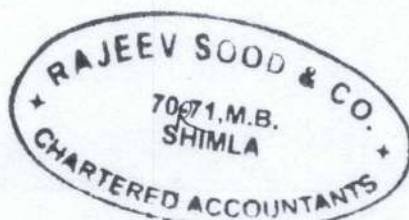
We recommend that the present software should be discontinued with immediate effect and the Corporation should shift to accounting software having a better integration with other departments so as to ensure a better financial reporting on real time basis.

3. ADVANCES TO HEADS OF DEPARTMENT

This Para is being repeated since 2006-07 and no action is being taken in this respect.

Advances to Heads of Department amounting Rs. 15,64,85,087 has not been adjusted since years and further Rs. 1,43,75,721 has also accumulated under this head in this year and a total Rs. 71,55,129 has been adjusted. Rather than diminishing, the head of account is increasing every year. The methodology of giving advances and adjustment with Invoices and Measurement Books needs to be streamlined. The nature of advances is also not ascertainable. According to the management the amount represents advance paid to the contractors and suppliers against which Bills have not been received. Fixed Asset and Income & Expenditure Account is understated to this extent and corresponding depreciation on such capitalization has also not been provided in books of accounts.

The ageing of advances and receivables has not been done. Some of advances, as per our observation still stand from 1945. Special efforts are required, such as constitution of separate committee to get rid of such fictitious assets appearing in the Balance Sheet. Monthly reconciliation should be made regarding adjustment of advances 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. A onetime special task force needs to be deputed to reverse the same after verifying the supporting vouchers and work done. There is a possibility that work has been done but Bills



against the same have not been received and the contractor of the work is no longer pursuing the work contract of the Corporation. We need to make a case to case assessment and take judicious approach to set off the advance and book the same to repair and maintenance or Fixed assets as the case may be.

4. GRANTS

The corporation has not maintained separate registers for each grant. Separate receipt and disbursement account for each grant should be kept in the memorandum register and utilization certificates should be got audited on periodical basis. Distinction between revenue and capital grant and adherence to the terms thereof should also be assessed and accounting treatments should be in accordance with the accounting standards. At present the modus operandi of monitoring the grants and the utilization thereof is bereft of proper classification and the internal check and control is inadequate. The accounting of the same is also not in accordance with the terms set in by the benefactors.

5. CAPITAL WORK-IN-PROGRESS

Repeated Para

It has been observed that no addition has been done in capital work-in-progress during the year. All the additions have directly been made to the respective Fixed Assets which is in violation to the accounting policies adopted by the Shimla Municipal Corporation. Fixed Assets are overstated and the Income & Expenditure Account is understated to this extent.

As per the management, the balances reflecting under the head Capital Work-in-progress are standing since years and are not identifiable. A proper reconciliation/ ageing schedule of the same was asked but was not made available to us. The following balances in Capital Work-in-Progress are standing since years as mentioned below:

S.No.	A/c Code	A/c Description	Amount	Unadjusted since
1.	4121001	Specific Grants -Water Works	1,66,940	2007-08
2.	4121004	CWIP-Specific Grants-Sanitation & S.W. Management	18,14,788	2008-09

It is recommended that proper reconciliation and ageing schedules should be prepared every year and efforts should be made to trace the above unadjusted balances.



6. OTHER FINDINGS:

- Revenue from property taxes is being recorded on receipt basis and then demand is being raised accordingly. The method being followed by the corporation is a complete violation of accrual based accounting. Cash basis/collection basis accounting for this major head of income is not appropriate. The figures of past years are not comparable and the Corporation has no record of the amount receivable against this head.
- The following balances have not been settled since many years and being shown as opening balances:

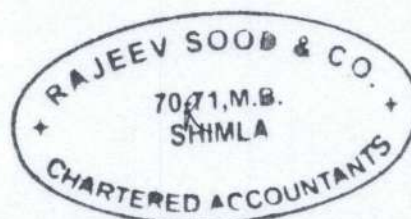
S.No.	A/c Code	A/c Description	Amount (Rs.)
1.	4302001	Loose Tools	81,399
2.	4308001	Other Stock in Hand	85,344

It is recommended that physical verification of the above stock items needs to be done and in case found fictitious should be written off.

- Suspense of Rs. 41,808 is being carried from FY 2015-16. The same should either be traced or written off accordingly.
- It has been observed that Bank Reconciliation Statements are being prepared yearly for most of the Bank Accounts. In addition to this, BRS in respect of the following bank heads contains stale cheques pertaining to previous years (F.Y. 2011-12 onwards) which are being carried forward every year in reconciliation.

S.No.	A/c Code	A/c Description
1.	4502301	Municipal Fund-Schedule Cooperative Banks-HPSCB Ltd (Main Shimla)

It is recommended that the Bank Reconciliation Statements should be prepared on monthly basis so that they can be presented in more reliable and effective manner. Further, the reconciliation in respect of the abovementioned bank heads should be prepared properly and efforts should be made to trace the stale cheques related to previous years. There are many unconnected receipts which after the BRS process are being shown as receipts from Lok Mitra Kendra. This methodology is not appropriate and may lead to unnecessary irritating correspondence with the payees. The internal control in respect to cheques which have become stale or have been dishonored need to be strengthened.



- The balances in respect of the following heads are being accumulated since years. However, as per our observation and the information provided to us, no amount is payable in respect thereof.

S.No.	A/c Code	A/c Description	Amount (Rs.)
1.	3501101	Employees Liabilities- Gross Salary	59,14,085
2.	3501102	Employees Liabilities- Net Salary	1,10,21,028
3.	3501105	Employees Liabilities- Pension	5,48,871
4.	3501106	Employees Liabilities- Gratuity	1,02,959

- The liability in respect of TDS is Rs. 19,95,015 as on 31.03.2019. Out of which Rs. 18,86,289 represents the amount payable for the month of March 2019 to be paid in April 2019. And the remaining balance of Rs. 1,08,826 has been accumulated since years. The management should make efforts to trace the said amount. One time settlement of the liabilities in respect to the above head of accounts needs to be done expeditiously.
- The accounting of Input Tax Credit is not being done properly by the management. Instead of recording Input Tax at the time of receipt of invoice, an adjustment entry is being passed at the year end.

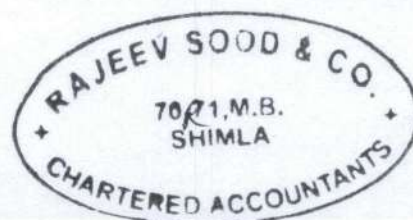
During the course of our audit it has been observed that in case of purchases from HP State Civil Supply Corporation the amount of ITC is not identifiable with respect to individual work head. Therefore ITC on such purchases has been recorded on pro-rata basis.

Complications from GST department at the time of scrutiny cannot be overruled.

(B) Observations related to Water Works Department

As per the decision taken by Council of Ministers and General House of the Corporation, a company in name of Shimla Jal Prabandhan Nigam Limited has been created on 19.06.2018. The corporation has delegated the Water and Sewerage Services to the said company as per the provisions contained in the Section 405(2) of Himachal Pradesh Municipal Corporation Act, 1994.

The entire control of Greater Shimla Water and Sewerage Circle of Municipal Corporation has been transferred to the said company w.e.f. 31.07.2018 along with its assets and present



and future liabilities. In view of above said transfer following assets have been transferred to SJPN Ltd. :-

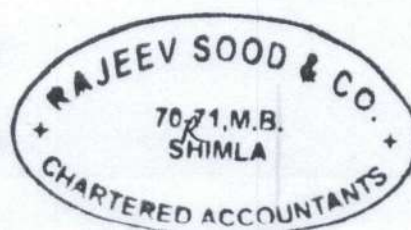
Sr. No.	Account Code	Particulars	Net Value as on 31.03.2018 (Rs.)
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2	4103101	Sewerage & Drainage -Open Drains	30,72,26,286
3	4103102	Sewerage & Drainage -Underground Sewerage	30,75,90,594
4	4103103	Sewerage & Drainage-Storm Water Drain/Nallah	2,12,67,772
5	4103201	Water ways -Underground Water Lines	16,26,05,219
6	4103202	Water ways -Open Wells	2,94,20,954
7	4103203	Water ways- Reservoirs	7,89,08,929
8	4104002	Plant & Machinery -Pump House Machinery	1,35,05,948
9	4105007	Vehicles -Tankers	36,63,691
10	4106004	Office & other Equipments -Photocopiers	54,484

However, during the process of audit some of the assets identified for which financial entry have been passed in the financial accounts of SJPN Ltd. but the physical possession is still with Municipal Corporation and being put to use by corporation pending administrative approval. The details of assets are under mentioned:-

Sr. No.	Account Code	Particulars	Net Value as on 31.03.2018 (Rs.)
1	4103101	Sewerage & Drainage -Open Drains	30,72,26,286
2	4103103	Sewerage & Drainage-Storm Water Drain/Nallah	2,12,67,772

The depreciation on above assets is not being charged by the corporation. However depreciation on additions made has been charged during the year.

On demerging of the Water and Sewerage division from Municipal Corporation to SJPNL assets amounting Rs. 60,15,53,964/- were transferred as per direction of the Government which have been credited by SJPNL to Capital Reserve and SJPNL is also showing amount receivable from Municipal Corporation in respect to energy charges to the tune of Rs. 94,91,08,331/- . Similarly an estimated amount of Rs. 50 Crores on account of arrears of water charges receivable from customers by MC Shimla is also being shown as receivable by way of footnote in the Balance Sheet of SJPN Ltd. The third party verification of these assets and liabilities needs to be done and a onetime administrative and financial settlement is advisable to avoid future complications.



The amount payable to IPH for the erstwhile years should also be a part of this adjustment along with any other tangible and intangible benefits accruing to SJPNL on transfer of the entire department which was built over a period of hundred years.

The liability on account of Bulk Purchase of water from IPH Department up-to 31.03.2019 amounts to Rs. 217,47,39,965/-

(C) Observations related to Road and Building Department

1. It has been observed that Monthly, Quarterly and Yearly reporting is not being furnished to accounts department by road and building department. Due to these reasons it becomes difficult for the accounts department to pass proper entries which are based on such reporting.
2. Fixed Assets register has not been maintained by road and building department. Therefore, it becomes difficult to identify the amount of Capital Expenditure incurred during the year on various fixed assets and assets created during the year.
3. It is recommended that physical verification should be carried out once in a year so that the same can be reconciled with the accounts.

(D) Observations related to Tax Department

It has been observed that proper reports relating to bill raised is not being provided by the Property Tax Department to the Accounts Department. Due to which it becomes difficult for the accounts department to pass proper entries, which are based on such reporting.

The financial statements of Municipal Corporation are therefore not in accordance with the accrual basis of accounting to that extent. **This Para is being repeated since long and apparently no action is being taken in this respect.**

It is recommended that a summary statement of bill raised should be prepared ward-wise and tax-head wise, in Form P&OT-1 as defined by the **Shimla Municipal Corporation Accounts Manual** on a periodical basis and required to be sent to the Accounts Department.

Ageing 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 31.03.2019.



(E) Observations related to Estate Department

It has been observed that proper reports relating to bill raised is not being provided by the Estate Department to the Accounts Department. Due to which it becomes difficult for the accounts department to pass proper entries, which are based on such reporting.

The financial statements of Municipal Corporation are therefore not in accordance with the accrual basis of accounting to that extent.

It is recommended that a summary statement of bill raised should be prepared ward-wise and head-wise, in Form OTH-1 as defined by the **Shimla Municipal Corporation Accounts Manual** on a periodical basis and required to be sent to the Accounts Department.

Ageing 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 31.03.2019.

(F) Observations related to Stores Department

During the course of our audit, an inspection of Stores Ledger has been done and it is observed that the stores record has not been maintained properly. The stores ledger maintained by the department reflects only the quantity of items received and issued by the stores, however, no details regarding the rates and value of items received or issued, as the case may be, maintained.

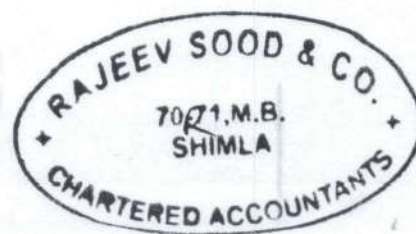
Further, as per our enquiry from the personnel, no physical verification in respect of stock has been carried out for the last few years by the management.

It is recommended that the details of receipt, issue and balance of store items should be properly maintained and physical verification should be carried out once in a year so that the same can be reconciled with the accounts.

(G) Observations related to Overall Corporation

During the process of Audit, it has been observed that there is little knowledge about the software in most of the staffs which is harsh constraint for the efficiency or effectiveness of the corporation and the management of corporation has not taken any action for long time. There are needs for improving the skill of staffs or workers; otherwise corporation needs to recruit the skilled staff.

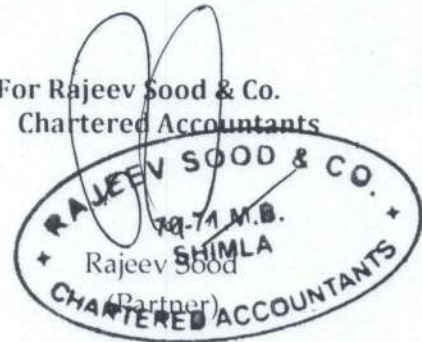
Due to this inconvenience it became difficult for us to conduct audit in computer-based accounting environment.



Corporation has not taken any acceptable action since many years according to Section 163 of Municipal Corporation Act regarding settlement of audit observations. In present situation Corporation needs to act on the Section 395 of Corporation Act which is the "Power of make Bye Laws". Corporation needs to make separate rules for proper maintenance the records or for working systematical manner for different departments i.e. Water works department, Public works department, Estate Department, Health Department, Tax Department.

Place: Shimla
Date: 17-Sep-2021

For Rajeev Sood & Co.
Chartered Accountants



SCHEDULES: ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Schedule B1: 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)
3101001	Municipal Fund	2,17,64,04,662.79	-	2,17,64,04,662.79	-	2,17,64,04,662.79
3109001	Excess of Expenditure over Income	-	-	-	-	(22,90,52,002.27)
	Total Municipal Fund	2,17,64,04,662.79	-	2,17,64,04,662.79	-	1,94,73,52,660.52



Schedule B2: Earmarked Funds Schedule B2: Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]

Particulars	Amount in (₹)			
	Pension Fund	General Provident Fund	Contributory Pension Fund (Scheme)	Total Funds
Code No.	3117002	3117001	3117003	
(a) Opening Balance	1,18,56,487.00	26,99,29,793.15	6,02,86,610.00	34,20,72,890.15
(b) Addition to the special Fund				
i) Transfer from Municipal Fund	3,25,058.00	18,45,673.00	5,36,275.00	-
ii) Interest /Dividend earned on special fund Investment	-	73,36,917.00	20,87,599.00	94,24,516.00
iii) Profit on disposable of special Fund Investment	-	-	-	-
iv) Appreciation in value of Special Fund Investments	-	-	-	-
v) Other addition	12,33,86,678.24	10,70,98,863.80	24,24,706.00	23,29,10,248.04
Total (b)	12,37,11,736.24	11,62,81,463.80	50,48,680.00	24,50,41,770.04
Total(a+b)	13,55,68,223.24	38,62,11,246.95	6,53,35,190.00	58,71,14,660.19
(c) Payment out of Fund				
i) Capital expenditure on fixed assets	-	-	-	-
Others	-	-	-	-
Sub- Total	-	-	-	-
ii) Revenue Expenditure on				
Payments out of Special Funds	12,85,27,795.00	7,20,73,953.00	1,37,22,384.32	21,43,24,132.32
Rent	-	-	-	-
Other Administrative Charges	-	-	-	-
Sub- Total	12,85,27,795.00	7,20,73,953.00	1,37,22,384.32	21,43,24,132.32
iii) Other	-	-	-	-
Loss on disposable of Special Fund Investment diminution in value of Special Fund Investments transferred to Municipal Fund	-	-	-	-
Sub- Total	-	-	-	-
Total of (i+ii+iii+) ©	12,85,27,795.00	7,20,73,953.00	1,37,22,384.32	21,43,24,132.32
Net Balance at the year end (a+b)-(c)	70,40,428.24	31,41,37,293.95	5,16,12,805.68	37,27,90,527.87
Grand Total of The Special Fund	70,40,428.24	31,41,37,293.95	5,16,12,805.68	37,27,90,527.87



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	1001424713.00	420487508.00	1421912221.00	4914476.00	1416997745.00
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	1001424713.00	420487508.00	1421912221.00	4914476.00	1416997745.00



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

Particular	Grants from Central Government (₹)	Grants from State Government (₹)	Grants from Financial Institutions (₹)	Grants from International Organisations (₹)	Grants from Others (₹)	Grand Total (₹)
Code No.	320-10-01	320-20-01	320-40-01	320-60-01	320-80-01	
Opening Balance	8,74,37,005.97	38,27,03,918.00	9,42,74,612.00	2,66,60,493.00	4,86,11,182.77	63,96,87,211.74
(b) Addition to the grants						
i) Grants & Contribution received during the the year	26,39,17,939.00	20,73,34,700.00	1,53,22,575.00	-	-	48,65,75,214.00
ii) Interest/Dividend Received on grants Investments	1,99,31,122.00	-	-	-	-	1,99,31,122.00
iii) Profit on disposal of grant investment	-	-	-	-	-	-
iv) Appreciations in value of grant Investments	-	-	-	-	-	-
v) Other addition	65,33,13,474.49	49,14,476.00	6,81,17,032.00	61,029.00	10,416.00	72,64,16,427.49
Total (a+b)	93,71,62,535.49	21,22,49,176.00	8,34,39,607.00	61,029.00	10,416.00	1,23,29,22,763.49
c) Payment out of Funds	1,02,45,99,541.46	59,49,53,094.00	17,77,14,219.00	2,67,21,522.00	4,86,21,598.77	1,87,26,09,975.23
i) Capital Expenditure on Fixed Assets						
Others	32,40,02,590.00	8,96,45,049.00	68,39,869.00	-	-	42,04,87,508.00
ii) Revenue Expenditure on						
Salary, wages and allowances and repair maintenance work, poor welfare activities etc.	5,11,85,944.00	12,17,14,272.00	1,30,78,458.00	-	-	18,59,78,674.00
Rent	-	-	-	-	-	-
Other Administrative Charges	43,74,95,080.00	-	-	-	-	43,74,95,080.00
Sub- Total	48,86,81,024.00	12,17,14,272.00	1,30,78,458.00	-	-	62,34,73,754.00
(iii) Other:						
Loss on disposable of special fund investment diminution in value of special fund investments transferred to Municipal Fund	-	-	-	-	-	-
Refund of Grant during the year	1,43,771.00	25,00,000.00	-	-	-	26,43,771.00
Transfer /Other Adjustment	1,43,771.00	15,56,57,537.26	4,65,98,149.00	1,11,14,766.00	-	21,33,70,452.26
Sub- Total	1,43,771.00	15,81,57,537.26	4,65,98,149.00	1,11,14,766.00	-	21,60,14,223.26
Total of (i+ii+iii+iv)	81,28,27,385.00	36,95,16,858.26	11,11,97,743.00	1,11,14,766.00	-	1,25,99,75,485.26
Net Balance at the year end (a+b)(-c)	21,17,72,156.46	22,54,36,235.74	11,11,97,743.00	1,56,06,756.00	4,86,21,598.77	61,26,34,489.97
Total Grants & Contribution for specific Purpose	21,17,72,156.46	22,54,36,235.74	11,11,97,743.00	1,56,06,756.00	4,86,21,598.77	61,26,34,489.97



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

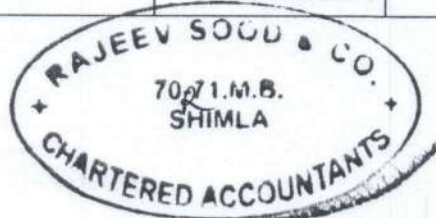
Code No.	Particulars	Current Year Amount ([₹])	Previous Year Amount ([₹])
1	2	3	4
3301001	Loan from Central Govt.	-	-
3302001	Loan from State Govt.	-	-
3303001	Loan from Govt Bodies & associations	-	-
3304001	Loan from International Agencies	-	-
3305001	Loans from banks & other financial institutions	-	39,35,917.00
3306001	Other Term Loans	-	-
3307001	Bonds & Debentures	-	-
3308001	Other loans	-	-
Total Secured Loans		-	39,35,917.00

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

Code No.	Particulars	Current Year Amount ([₹])	Previous Year Amount ([₹])
1	2	3	4
3311001	Loan from Central Govt.	-	-
3312001	Loan from State Govt.	-	-
3313001	Loan from Govt Bodies & associations	-	-
3314001	Loan from International Agencies	-	-
3315001	Loans from banks & other Financial Institutions	-	-
3316001	Other Term Loans	-	-
3317001	Bonds & Debentures	-	-
3318001	Other loans	-	-
Total Secured Loans		-	-

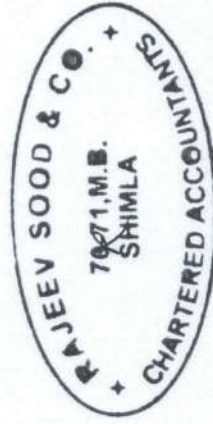
Schedule B-7: Deposits Received [Code No 340]

Code No.	Particulars	Current Year Amount ([₹])	Previous Year Amount ([₹])
1	2	3	4
3401001	EMD From Contractors	31,83,908.00	40,31,960.00
3401002	Security From Contractors	9,33,52,078.00	6,67,89,953.00
3402002	Security -Transit	42,413.00	42,413.00
3402003	Water Security from Customer	1,64,42,809.00	1,60,78,419.00
3408001	From Others (Security of Community Centre)	14,06,727.00	1,53,252.00
3408002	Deposit- Working Women	10,000.00	6,500.00
Total Deposits Received		11,44,37,935.00	8,71,02,497.00



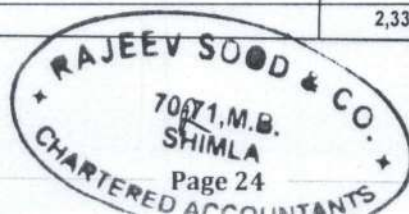
Schedule B-8: Deposits Works [Code No 341]

Code No.	Particulars	Opening balance at 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	6	7	8
3411001	Civil Works	8,00,000.00	-	-	-	8,00,000.00
3412001	Electric Works	-	-	-	-	-
3413001	Others	1,10,95,157.00	-	-	-	1,10,95,157.00
3418001	Other Deposit Works	-	-	-	-	-
	Total of Deposit Work	1,18,95,157.00	-	-	-	1,18,95,157.00



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

Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
3501001	Other Liabilities - Creditors Suppliers	2,17,47,39,965.00	2,17,47,39,965.00
3501002	Other Liabilities - Creditors Contractors	3,24,81,956.00	1,68,52,640.00
3501003	Other Liabilities - Creditors Expenses	35,15,794.50	81,57,986.50
3501005	Creditors- Payable Against Specific Scheme	1,078.00	330.00
3501101	Employees Liabilities- Gross Salary	59,14,085.00	59,14,085.00
3501102	Other Liabilities - Employees Liabilities-Net Salary	2,77,16,026.00	3,17,91,512.00
3501103	Other Liabilities - Employees Liabilities-Salary Unpaid	6,54,226.00	6,54,226.00
3501104	Other Liabilities - Employees Liabilities-PF. Payable	39,94,349.00	39,94,349.00
3501105	Other Liabilities - Employees Liabilities- Pension	5,48,871.08	5,48,871.08
3501106	Other Liabilities - Employees Liabilities- Gratuity	1,02,959.00	1,02,959.00
3501107	Employees Liabilities- Welfare funds	5,23,989.00	8,71,906.00
3501108	Employees Liabilities- Leave Salary Payable	4,96,289.00	4,96,289.00
3502001	Other Liabilities - Recoveries Payables -P.F. Deductios	34,15,402.00	35,60,578.00
3502002	Other Liabilities - Recoveries Payables -LIC	17,16,511.00	19,37,987.00
3502003	Other Liabilities - Recoveries Payables -Loans	3,96,353.00	5,72,796.00
3502004	Other Liabilities - Recoveries Payables - Societies Loans	33,408.00	32,688.00
3502005	Recovery Payable- Service Tax	(1,80,16,588.04)	(18,38,721.32)
3502007	Other Liabilities - Recoveries Payables - TDS	19,95,015.00	2,11,171.00
3502009	Other Liabilities - Recoveries Payables - VAT	5,67,517.00	5,64,183.00
3502010	Recoveries Payble-Works Contract etc.	8,35,302.00	6,89,832.00
3502011	Other Liabilities - Recoveries Payables - GIS	46,226.00	32,113.00
3502012	Other Liabilities - Recoveries from staff on Deputation	35,09,698.00	31,57,208.00
3502013	Other Liabilities - Recoveries Payables - Others (RD)	44,19,821.00	42,32,002.00
3502014	TDS under GST	30,18,792.00	59,800.00
3502015	Recoveries Payble-Water Charges	7,93,89,005.00	-
3503003	Govt. Dues Payble-Court Atteachment etc	-	30.00
3503005	Govt. dues etc. payable- Workers Welfare Cess	14,99,163.00	12,29,470.00
3504001	Refunds Payble-Taxes	-	-
3504002	Refunds Payable- Other Revenue (Excess Deduction of Interest from Employees)	1,22,788.00	1,22,788.00
3504105	Advance collection of revenues-Rent	-	-
3504106	Advance Collection of Revenues-Advertisement Charges	-	-
3508001	Others-Compensation Payble	10,55,862.00	10,55,862.00
3508002	Others-Stale Cheque	5,91,483.00	5,91,483.00
3509001	Sale Proceeds-Assets	77,264.00	-
	Total other Liabilities (Sundry Creditors)	2,33,53,62,609.54	2,26,03,36,388.26



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

Code No.	Particulars	Current Year Amount ()	Previous Year Amount ()
1	2	3	4
3601001	Provision for Expenses	0.00	0.00
3602001	Provision for Interest	0.00	0.00
3603001	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	Amount ()	
					Balance at the end of current year	5
1	2	3	4	5		
4121001	Specific Grant -Water Works	1,66,940.00	-	-	1,66,940.00	
4121002	Specific Grant -Public Works	38,53,898.00	-	-	38,53,898.00	
4121003	Specific Grants -Health	5,99,04,007.00	-	-	5,99,04,007.00	
4121004	Specific Grants -Sanitation and Solid Waste Management	18,14,788.00	-	-	18,14,788.00	
4121005	CWIP- Specific Grants- Civic Amenities	85,75,498.00	-	-	85,75,498.00	
4122001	Special funds -Water Works	-	-	-	-	
4122002	Special Funds -Road & Buildings	4,36,855.00	-	-	4,36,855.00	
4122003	Special funds -Health	-	-	-	-	
4123001	Specific Schemes-Water works	-	-	-	-	
4123002	Specific Schemes-Road & Buildings	1,20,18,300.00	-	-	1,20,18,300.00	
4123005	CWIP -- Specific schemes - Civic Amenities	1,03,58,505.00	-	-	1,03,58,505.00	
	Total	9,71,28,791.00	-	-	9,71,28,791.00	



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
4201001	Central Govt. Securities					
4202001	State Govt. Securities					
4203001	Debentures and Bonds					
4204001	Preference Shares					
4205001	Equity Shares	SJPNL	5,10,000.00			
4206001	Units of Mutual Funds					
4207001	Others	SJPNL	64,94,45,050.00			
4208001	Other Investments	FD in Banks	26,68,95,922.00		29,97,68,688.00	
	Total of Investment General Fund		91,68,50,972.00		29,97,68,688.00	

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
4218001	GP Fund Investments:-	FD in State Banks	301815025		26,31,26,928.00	
	Total of GP Fund Investments:-		30,18,15,025.00		26,31,26,928.00	
4218001	Pension Fund Investments:-	FD in State Banks				
	Total of Pension Fund Investments:-					
4218001	CPS Fund Investment	FD in State Banks	2,06,78,674.00		4,51,46,457.00	
	Total CPS Fund Investment:-		2,06,78,674.00		4,51,46,457.00	
4218001	Grant Fund Investments:-	FD in State Banks	33,62,11,481.00		19,91,38,108.00	
	Total of Grant Fund Investments:-		33,62,11,481.00		19,91,38,108.00	
	Grand Total of Other Fund Investments		65,87,05,180.00		50,74,11,493.00	



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
4311001	Receivables for Property Taxes				
	Upto 2 Years	4,53,54,500.58	-	4,53,54,500.58	5,35,14,963.00
	More than 2 Years but less than 3 Years	-	-	-	-
	More than 3 Years but less than 4 Years	-	-	-	-
	More than 4 Years but less than 5 Years	-	-	-	-
	More than 5 Years	-	-	-	-
	Net Receivables of Property Taxes	4,53,54,500.58	-	4,53,54,500.58	5,35,14,963.00
4311901	Receivables of other Taxes -Sewerage Tax				
	Upto 2 Years	-	-	-	-
	More than 2 Years but less than 3 Years	-	-	-	-
	More than 3 Years but less than 4 Years	-	-	-	-
	More than 4 Years but less than 5 Years	-	-	-	-
	More than 5 Years	-	-	-	-
	Net Receivables of Other Taxes-Sewerage Tax	-	-	-	-
4311902	Receivables of other Taxes -Water Tax				
	Upto 2 Years	-	-	-	-
	More than 2 Years but less than 3 Years	-	-	-	-
	More than 3 Years but less than 4 Years	-	-	-	-
	More than 4 Years but less than 5 Years	-	-	-	-
	More than 5 Years	-	-	-	-
	Net Receivables of Other Taxes-Water Tax	-	-	-	-
4311903	Receivables of other Taxes -Show Tax				
	Less than 2 Years	5,89,645.00	-	5,89,645.00	7,17,130.00
	Net Receivables of Other Taxes-Show Tax	5,89,645.00	-	5,89,645.00	7,17,130.00
4313001	Receivable for Fees & User Charges-Licence fees	2,70,902.00	-	2,70,902.00	2,70,902.00
4313002	Receivable for Fees & User Charges-Advertisement Fees	-	-	-	-
	Sub- total	2,70,902.00	-	2,70,902.00	2,70,902.00
4313003	Receivables for Fees and other Charges- Water Charges				
	Less than 3 Years	15,91,54,405.76	-	15,91,54,405.76	15,91,54,405.76
	More than 3 Years	-	-	-	-
	Sub- total	15,91,54,405.76	-	15,91,54,405.76	15,91,54,405.76
4314001	Receivables from other Sources- Rent				
	Less than 2 Years	4,83,68,041.50	-	4,83,68,041.50	5,89,19,470.50
	More than 2 Years but less than 3 Years	-	-	-	-
	More than 3 Years	-	-	-	-
	Sub- total	4,83,68,041.50	-	4,83,68,041.50	5,89,19,470.50
4314002	Receivables from other Sources- Interest Accured & Due	6,16,60,980.68	-	6,16,60,980.68	5,50,06,988.00
4314003	Receivables from other Sources- Interest Accured & But Not Due on Grant Fund Investments	-	-	-	-
4314005	Receivables from other Sources- Interest due from Employees	5,19,602.00	-	5,19,602.00	5,26,602.00
4314006	Receivables from other Sources- Hosipital Dues	25,22,482.00	-	25,22,482.00	26,22,482.00
4315001	Receivable from Govt.-Grants	-	-	-	-
4318001	Receivable Control Account-Property Tax	(0)	-	(0)	-
4318002	Receivable Control Account-Cess	-	-	-	-
4318004	Receivable Control Account-Rent	0	-	0	-
	Sub- total	6,47,03,064.22	-	6,47,03,064.22	5,81,56,072.00
	Net Receivables from other Sources	11,30,71,105.72	-	11,30,71,105.72	11,70,75,542.50
	Total Sundry Debtors (Receivables)	31,84,40,559.06	-	31,84,40,559.06	33,07,32,943.26



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

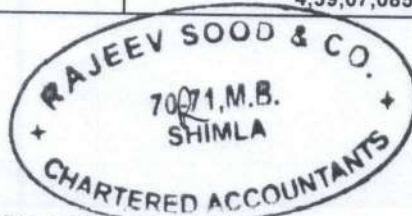
Code No.	Particulars	Current Year Amount (')	Previous Year Amount (')
1	2	3	4
4301001	Store -Opening Stock	-	-
4301002	Store -Closing Stock	-	1,05,48,981.00
4301003	Store -Purchases	1,18,77,213.00	-
4302001	Loose Tools	81,399.00	81,399.00
4308001	Others	85,344.00	85,344.00
	Total Stock In Hand	1,20,43,956.00	1,07,15,724.00

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

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
4401001	Establishment Expenses	-	-
4402001	Administrative Expenses	-	-
4403001	Operation & Maintenance	-	-
	Total Prepaid Expenses	-	-

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

Code No.	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
4501001	Cash	1,597.00	1,763.00
Balance with Bank - Municipal Funds			
4502101	Nationalised Banks -SBI	2,80,19,499.41	2,75,72,971.45
4502102	Municipal Fund State Bank of Patial, Shimla	32,55,555.00	32,55,555.00
4502103	UCO Bank (ARTRAC)	65,051.00	62,817.00
4502104	MC Fund- Indian Bank, Shimla(Property Tax Account)	25,93,267.71	9,34,717.05
4502105	MC Fund- Punjab & Sind Bank, Sanjauli (WWH)	22,36,855.04	17,88,463.04
4502201	Other Scheduled Banks-HDFC Bank	84,71,890.14	4,06,97,063.14
4502301	Scheduled Co-operative Banks-HPSCB (Main)	3,99,99,393.55	9,13,08,802.73
4502302	Municipal Fund-H.P.State Co.Op .Bank, The Mall Sml	3,06,670.00	3,00,641.00
4502303	Municipal Fund Schdule Co-Op. Bank-HPSCB, Shimla	1,17,60,997.04	5,96,02,685.04
	Sub-total	9,67,09,178.89	22,55,23,715.45
Balance with Bank - Special Funds			
4504101	Nationalised Banks-State Bank of Patiala	-	-
4504102	Nationalised Banks-PNB (Main)	2,44,91,291.48	70,71,795.80
4504103	Special Fund- SBI (P&G Fund)	54,07,622.49	99,38,729.25
4504301	Scheduled Co-operative Banks-HPSCB (Main) GP Fund	1,40,08,172.00	73,02,665.44
	Sub-total	4,39,07,085.97	2,43,13,190.49



Balance with Bank - Grant Funds			
4506101	Grant Fund-UCO Bank, ARTRAC Shimla (Biodiversity Management Committee A/C)	3,24,853.00	3,13,662.00
4506102	Nationalised Banks-PNB (Near Lift)	27,15,624.62	44,40,515.42
4506103	Nationalised Banks-UCO Bank (Main)	1,90,965.00	1,84,286.00
4506104	Nationalised Banks-District Treasury Shimla (PLA)	7,72,780.00	7,72,780.00
4506105	Grant Fund- Indian Bank The Mall Shimla (JNNURM)	3,50,780.00	3,36,861.00
4506106	Grant Fund -SBI Shimla (ESCROW ACCOUNT)	56,18,649.00	53,44,175.00
4506107	Punjab & Sind Bank, The Ridge, Shimla	18,02,314.52	10,01,115.52
4506108	Indian Bank (Socio. Eco. Census Account)	97,48,214.60	10,77,62,259.58
4506109	Central Bank of India (Zero Waste Project)	6,96,018.00	6,83,898.00
4506110	SBI, Lower Bazar, Shimla (JNNURM-EU)	63,326.50	61,157.50
4506111	Grant Fund- SBI, The Mall, Shimla- (CCBP A/c)	3,50,526.50	3,50,295.50
4506112	UCO Bank (ARTRAC), Grant Fund (Swachh Bharat Mission)	4,56,447.08	6,91,427.00
4506113	Grant Fund-Nationalized-SBI Bank, Anaj Mandi, PMAY (HFA) FUND	1,06,847.00	-
4506201	Grant Fund-J and k Bank, The Mall, Shimla (JNNURM)	42,292.00	58,72,785.00
4506202	Grant Fund (JNNURM)- ICICI Bank, Shimla	14,48,077.00	13,98,351.00
4506203	Grant Fund-J and k Bank, Shimla (JNNURM - PIU)	61,168.00	1,75,092.00
4506204	J&K Bank, Shimla (JNNURM - ASHIANA)	13,31,896.50	1,16,12,229.50
4506205	ICICI Bank Shimla (JNNURM Ashiana-II)	7,55,377.00	4,83,642.00
4506206	HDFC Bank Shimla (JNNURM-RAY)	6,25,935.54	19,30,384.79
4506207	Indusind Bank, Shimla (JNNURM-e-Gov.)	1,95,211.09	2,89,95,247.09
4506208	UCO BANK(ARTRAC), Shimla (Small Grant - ICLEI-SA)	12,86,584.99	12,39,845.14
4506209	ICICI Bank Shimla (JNNURM Capacity Building)	1,18,926.00	29,86,847.00
4506210	HDFC Bank Shimla (CHALLENGE FUND)	5,04,566.00	22,844.00
4506211	Indusind Bank Shimla(JNNURM-Sanitary Landfil Site)	93,502.32	39,37,590.32
4506212	Grant Fund, Beneficiary Share A/c, Himachal Gramin Bank, The Mall Shimla (Ashiana-JNNURM)	13,52,467.00	9,99,361.00
4506213	AXIS Bank, Kasumpti (Grant Fund)	14,97,92,844.00	17,34,976.00
4506301	Scheduled Co-operative Banks-HPSCB (JNNURM)	9,37,337.00	8,99,570.00
4506302	Grant Fund, HP State Co-op Bank, The Mall Shimla (Greater Shimla Water Supply & Sewerage Circle)	-	11,27,902.00
4506303	HPSCB CLC (NULM)	10,416.00	-
4506304	HPSCB Challenge Fund (Beneficiary Share)	86,921.00	-
Sub-total		18,18,40,867.26	18,53,59,099.36
Total Cash and Bank Balances		32,24,58,729.12	43,51,97,768.30



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

Code No.	Particulars	Balance outstanding at the end of the Current	Balance outstanding at the end of the Previous year
1	2	3	4
4601001	Loans and advances to employees- HBA	-	-
4601002	Loans and advances to employees- Conveyance	-	-
4601003	Loans and advances to employees- Computer Advance	76,570.00	-
4601004	Loans and advances to employees- Festival Advance	8,56,650.00	36,63,771.00
4601005	Loans and advances to employees- Vehicle Advance	-	-
4601006	Loans and advances to employees- Warm Clothing advance	4,442.00	4,442.00
4601007	Loans and advances to employees-Medical Advance	2,33,226.00	2,53,714.00
4601008	Loans and advances to employees- Others	55,578.00	-
4602001	Employee Provident Fund Loans	-	-
4604001	Advance to Suppliers and Contractors-Public Works	1,98,97,421.00	1,98,97,421.00
4604002	Advance to Suppliers and Contractors-Stores	2,94,786.00	89,20,019.00
4604003	Advance to Suppliers and Contractors-Material Issued to Contractors/Store	-	-
4605001	Advance to others -Permanent Advances	52,974.00	49,404.00
4605002	Advance to Others-Advance against Projects	84,71,826.00	1,14,47,232.00
4605003	Advance to Others-Advance against Scheme	9,57,891.00	9,57,891.00
4605005	Advance to others -Temporary Advance to HODs	16,37,05,679.00	15,64,85,087.00
4606001	Advance to others-Deposit with External agencies (Electricity)	1,38,91,113.00	1,26,16,436.00
4606002	Advance to others-Deposit with External agencies(Telephones)	12,621.00	12,621.00
4606003	Deposit with External Agencies-Water	43,88,827.00	43,88,827.00
4606004	Deposit with External Agencies-Petrol Pumps	2,200.00	2,200.00
4606005	Deposits with External Agencies- Others	1,22,98,635.00	1,22,07,198.00
Sub- Total		22,52,00,439.00	23,09,06,263.00
4612001	Less: Accumulated Provisions against Loans Advances and Deposits(Schedule B-18 (a))	-	-
Total Loans, Advances and Deposits		22,52,00,439.00	23,09,06,263.00

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
4611001	Loan to others	-	-
4612001	Advances	-	-
4613001	Deposits	-	-
Total Accumulated Provision		-	-



Schedule B-19: Other Assets [Code No 470]

Code No	Particulars	Current year Amount ([₹])	Previous year Amount ([₹])
1	2		4
4701001	Deposit Works -Civil Work	-	-
4701002	Deposit Works -Electrical Work	-	-
4701003	Deposit Works- Other	-	-
4704001	Suspense Account	41,801.00	41,801.00
Total Other Assets		41,801.00	41,801.00

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

Code No	Particulars	Current year	Previous year
		Amount ([₹])	Amount ([₹])
1	2	3	4
4801001	Loan Issue Expenses Deferred	-	-
4802001	Discount on issue of loans	-	-
4803001	Deferred Revenue Expenses	-	-
4809001	Others	-	-
Total Miscellaneous Expenditure		-	-

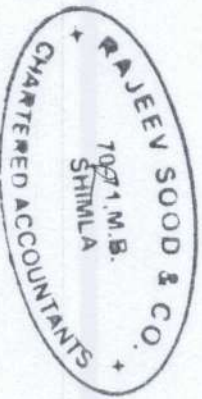


Schedule B-11: Fixed Assets [Code No. 410 & 411]

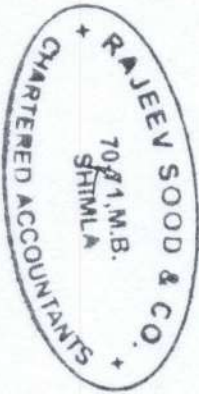
Head of Account	Particulars	Gross Block				Accumulated Depreciation			Net Block	
		Opening Balance as on 01.04.2018	Additions	Deductions	Closing Balance as on 31.03.2019	Opening Balance as on 01.04.2018	Depreciation during the year	Sale/Disposal/Transfer/Adjustment	Closing Balance as on 31.03.2019	At the end of current year
1	2	3	4	5	6	7	8	9	10	11
	Land & Buildings :-									
4101001	Land-Grounds	33,89,160	0	0	33,89,160	0	0	0	33,89,160	33,89,160
4101002	Lands -Under Buildings	38,86,10,637	0	0	38,86,10,637	0	0	0	38,86,10,637	38,86,10,637
4101003	Land-Open Markets & Others	1,03,55,79,966	0	0	1,03,55,79,966	0	0	0	1,03,55,79,966	1,03,55,79,966
4101004	Land-Parks	4,18,38,369	1,43,40,083	0	5,61,78,452	0	0	0	5,61,78,452	4,18,38,369
4101005	Land-Gardens	3,73,077	0	0	3,73,077	0	0	0	3,73,077	3,73,077
4101006	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
4101007	Land-Forest Land	5,24,51,147	0	0	5,24,51,147	0	0	0	5,24,51,147	5,24,51,147
4102001	Buildings- Residential	25,70,26,876	0	0	25,70,26,876	11,73,14,586	66,16,929	0	12,39,31,515	13,30,95,361
4102002	Buildings- Official	25,72,71,918	15,04,522	0	25,87,76,440	18,33,00,397	67,39,873	0	19,00,40,270	6,87,36,170
4102003	Buildings- Commercial	87,79,77,196	2,21,19,859	0	90,00,97,055	59,30,10,257	2,78,39,292	0	62,08,49,549	27,92,47,506
4102004	Buildings -Pump houses & Key Man Quarters	1,12,94,393	0	1,12,94,393	0	95,93,220	-	95,93,220	0	17,01,173
4102005	Buildings -Toilets	4,32,95,035	83,22,450	0	5,16,17,485	2,48,73,189	26,62,607	0	2,75,35,796	2,40,81,689
4102006	Buildings -Houses	3,42,24,528	65,06,332	0	4,07,30,860	8,55,813	19,09,559	0	27,65,172	3,79,65,688
4102007	Parking	3,43,78,871	2,48,44,811	0	5,92,23,682	1,23,07,906	37,27,528	0	1,60,35,434	4,31,88,248
4102008	Fixed Assets-Buildings-Labour Hostel	92,20,808	19,69,254	0	1,11,90,062	2,80,263	5,41,650	0	8,21,913	1,03,68,149
	Infrastructure Assets:-									
4103001	Roads & Bridges -concrete	3,05,50,974	66,99,479	0	3,72,50,453	1,14,95,047	23,73,787	0	1,38,68,834	2,33,81,619
4103002	Roads & Bridges -Black Topped	73,59,60,174	1,11,91,048	0	74,71,51,222	50,10,40,272	2,34,32,105	0	52,44,72,377	22,26,78,845
4103003	Roads & Bridges -Foot Path	19,40,05,855	5,05,71,079	0	24,45,76,934	9,64,89,779	1,35,48,220	0	11,00,37,999	13,45,38,935



4103004	Roads & Bridges -Bridges	3,68,64,712	25,38,750	0	3,94,03,462	2,65,74,739	10,40,172	0	2,76,14,911	1,17,88,552	1,02,89,973
4103005	Roads & Bridges -Stairs and Ayers	1,40,44,005	8,14,838	0	1,48,58,843	63,66,438	8,76,353	0	72,42,791	76,16,053	76,77,568
4103101	Sewerage & Drainage -Open Drains	6,18,12,389	2,64,62,380	6,18,12,389	2,64,62,380	3,10,86,103	22,00,683	3,11,75,255	21,11,531	2,43,50,849	3,07,26,286
4103102	Sewerage & Drainage - Underground Sewerage	43,02,18,773	12,26,27,725	43,02,18,773	12,26,27,725	12,26,28,180	1,40,38,326	12,69,64,235	97,02,271	11,29,25,454	30,75,90,594
4103103	Sewerage & Drainage -Storm Water Drain/Naallah	2,59,50,161	3,84,06,760	2,59,50,161	3,84,06,760	46,82,389	24,47,142	47,88,443	23,41,088	3,60,65,672	2,12,67,772
4103201	Water ways -Underground Water Lines	20,01,22,539	8,79,51,424	20,01,22,539	8,79,51,424	3,75,17,320	85,69,847	3,92,75,428	68,11,739	8,11,39,685	16,26,05,219
4103202	Water ways -Open Wells	8,89,36,865	4,33,874	8,89,36,865	4,33,874	5,95,15,911	36,781	5,95,15,911	36,781	3,97,093	2,94,20,954
4103203	Water ways- Reservoirs	10,06,59,404	28,51,223	10,06,59,404	28,51,223	2,17,50,475	1,91,344	2,17,99,258	1,42,561	27,08,662	7,89,08,929
4103301	Public Lighting -Lamp Posts	19,21,64,406	69,73,135	0	19,91,37,541	8,99,43,160	1,36,29,405	0	10,35,72,565	9,55,64,977	10,22,21,247
4103302	Public Lighting -Transformers	21,83,133	0	0	21,83,133	3,16,555	1,86,658	0	5,03,213	16,79,920	18,66,578
	Other Assets:-										
4104001	Plant & Machinery -Project Machinery	4,60,68,589	0	0	4,60,68,589	4,26,76,016	4,16,196	0	4,30,92,212	29,76,377	33,92,573
4104002	Plant & Machinery -Pump House Machinery	1,83,18,680	11,02,500	1,83,18,680	11,02,500	48,12,731	3,52,923	50,00,279	1,65,375	9,37,125	1,35,05,948
4104003	Plant & Machinery -Others	14,86,38,210	0	0	14,86,38,210	7,98,85,101	84,34,411	0	8,83,20,512	6,03,17,698	6,87,52,109
4105003	Vehicles -Cars	31,55,060	8,84,234	0	40,39,294	25,02,080	1,46,425	0	26,48,505	13,90,788	6,52,979
4105004	Vehicles -Jeeps	56,93,312	9,60,180	0	66,53,493	41,21,985	2,64,762	0	43,86,767	22,66,725	15,71,327
4105005	Vehicles -Cranes	52,73,237	0	0	52,73,237	32,26,193	2,51,128	0	34,77,321	17,95,916	20,47,044
4105006	Vehicles -Trucks	5,06,83,339	-1,75,075	0	5,05,08,264	3,63,44,661	20,53,951	0	3,83,98,612	1,21,09,662	1,43,38,678
4105007	Vehicles -Tankers	46,59,703	0	46,59,703	9,96,012	9,96,012	0	9,96,012	0	0	36,63,691
4106002	Office & other Equipments - Computers	1,14,62,798	1,47,403	0	1,16,10,202	90,13,794	13,53,275	0	1,03,67,069	12,43,132	24,49,004
4106003	Office & other Equipments- Faxes	47,191	0	0	47,191	43,642	435	0	44,077	3,114	3,549
4106004	Office & other Equipments- Photocopiers	12,34,273	0	54,484	11,79,789	9,13,164	44,441	861	9,56,744	2,23,045	3,21,109
4106005	Office & other Equipments- Refrigerators	36,936	0	0	36,936	33,994	361	0	34,355	2,581	2,942



4106006	Office & other Equipments - Laboratories	8,11,250	0	0	8,11,250	6,56,287	19,993	0	6,75,280	1,35,970	1,55,963
4106007	Office & other Equipments - Heater	1,31,011	30,430	0	1,61,441	77,797	10,504	0	88,301	73,140	53,214
4106008	Office & other Equipments - others	33,31,752	27,000	0	33,58,752	24,29,083	1,28,293	0	25,57,376	8,01,376	9,02,669
4107001	Furniture, Fixture, Fittings and Electrical Appliances -	4,71,136	0	0	4,71,136	4,06,706	5,718	0	4,12,424	58,713	64,431
4107003	Furniture, Fixture, Fittings and Electrical Appliances -Chairs	11,15,463	1,04,173	0	12,19,636	6,03,161	69,867	0	6,73,028	5,46,608	5,12,302
4107004	Furniture, Fixture, Fittings and Electrical Appliances -Fans	21,608	0	0	21,608	12,683	792	0	13,475	8,133	8,925
4107005	Furniture, Fixture, Fittings and Electrical Appliances -Electrical	3,10,304	0	0	3,10,304	1,66,301	12,780	0	1,79,081	1,31,223	1,44,003
4107006	Furniture, Fixture, Fittings and Electrical Appliances -Tables	7,60,390	64,065	0	8,24,455	4,54,170	38,973	0	4,93,143	3,31,312	3,06,220
4107007	Furniture, Fixture, Fittings and Electrical Appliances -Sofa Sets	6,57,242	0	0	6,57,242	5,25,117	11,726	0	5,36,843	1,20,399	1,32,125
4107008	Furniture, Fixture, Fittings and Electrical Appliances -Others	6,06,654	13,331	0	6,19,985	2,42,746	33,717	0	2,76,463	3,43,522	3,63,908
4108001	Other Fixed Assets -Dumper container	1,12,88,860	6,83,814	0	1,19,72,674	66,23,642	11,66,828	0	77,90,470	41,82,204	48,65,218
4108002	Other Fixed Assets -Dust Bin	65,81,640	0	0	65,81,640	47,81,643	2,20,821	0	50,02,464	15,79,176	17,99,997
4108003	Other Fixed Assets -Others	1,68,05,287	5,932	0	1,68,11,219	1,05,55,251	7,67,190	0	1,13,22,441	54,88,778	62,50,036
	Total Fixed Assets	6,77,40,01,726	44,09,77,012	94,20,27,392	6,27,29,51,346	2,16,30,45,759	14,84,13,791	29,91,08,902	2,01,23,50,648	4,26,06,00,698	4,61,09,55,966



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

Schedule I-1: Tax Revenue [Code No. 110]

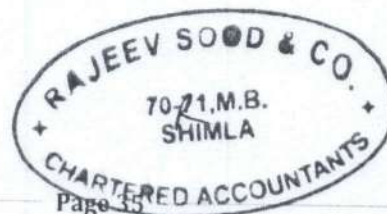
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
1100101	Property Tax Residential Buildings	3,86,54,206	3,37,56,641
1100102	Property Tax Commercial Buildings	9,66,35,515	8,43,91,602
1100103	Property Tax Land	27,61,015	24,11,189
1100201	Water Tax	-	-
1100301	Sewerage Tax	-	-
1100701	Vehicle Tax	-	-
1100801	Tax on Animals	-	-
1101401	Show tax	3,58,180	2,88,000
Total Tax Revenue		13,84,08,916	12,08,47,432

Schedule I-2 : Assigned Revenues & Compensation [Code No. 120]

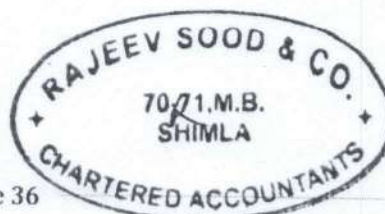
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
1201002	Taxes and Duties collected by others -Duty on transfer of Property	-	-
1201003	Taxes and Duties collected by others -Tax on Consumption of Electricity	1,85,78,153	1,24,92,155
1201004	Taxes & Duties Collected by other- Tax on Sale of Liquor	1,30,92,552	63,93,588
1202001	Compensation in lieu of Taxes/Duties-Compensation in lieu of Octroi	28,71,21,400	26,02,42,000
Total Assigned Revenues & Compensation		31,87,92,105	27,91,27,743

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	9,89,000	9,89,000
1301002	Rent from Civic Amenities-Shopping Complexes	2,69,51,390	2,69,51,390
1301005	Rent from Civic Amenities-Marriage/Community Halls	5,96,250	9,14,700
1301008	Rent from Civic Amenities-Labour Hostel	1,10,572	96,704
1301009	Rent from Civic Amenities - Use of Open Space	16,59,400	
1301010	Rent from Civic Amenities- Working Women Hostel	4,59,530	4,07,104
1302001	Rent from Office Buildings-Quarters	-	-
1303001	Rent from Guest-Houses	21,60,000	3,48,108
1304001	Rent from lease of Land	1,97,11,957	1,97,11,957
1308001	Other Rents-Lease Rentals Municipal Assets	-	-
1309001	Rent remission and refund	-	-
Total Rental Income from Municipal Properties		5,26,38,099	4,94,18,963



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	-	-
1401101	Licensing Fees-D & O	-	-
1401102	Licensing Fees-Hawking	5,77,500	7,06,248
1401103	Licensing Fees-Shops	5,892	1,11,035
1401105	Licensing Fees-Staff Quarters	6,05,320	5,89,295
1401106	Licensing Fees-Plumbing License	-	52,200
1401108	Licensing Fees-Slaughtering	50,49,768	1,60,844
1401111	Fees & User Charges- License Fees- Others	16,680	37,789
1401301	Fees for Certificates or Extract-Copying	46,025	32,971
1401302	Fees for Certificates or Extract-Birth & Death Certificate	86,697	94,821
1401304	Fees for Certificate-Marriage	1,32,820	91,740
1401305	Fees for Certificates or Extract - Other	-	-
1401403	Development Charges-Demolition	-	-
1401502	Regularization Fees-Regularization	1,143	54,003
1401503	Regularization Fees-Revalidation	-	-
1401504	Regularization Fees-Conversion Fees	3,81,708	19,50,506
1402003	Penalties and Fines-Surcharge	14,86,601	17,73,471
1402004	Penalties and Fines-Others	3,28,259	9,48,507
1404001	Other Fees-Advertisement Fees	96,48,706	93,25,478
1404002	Other Fees-Tution Fees	-	-
1404006	Other Fees-Connection	4,69,130	21,35,800
1404007	Other Fees-Disconnection Charges	3,48,200	1,52,650
1404012	Other Fees-Fees for Job Porters	4,200	9,650
1404013	Other Fees-Compounding Fee	2,01,76,863	1,32,50,799
1404014	Other Fees-NOC Fee	7,24,228	7,86,657
1404015	Other Fees- Forest application processing Fees	-	8,550
1404016	Other Fees- Plantation Fees	-	-
1404017	Fees&User Charges-Other Fees-Green Fees on Vehicle	-	-
1404018	Inspection Fee (Architect Planner)	25,000	-
1405005	User Charges - Garbage Collection Charges	18,000	-
1405004	User Charges - Funeral Van	-	-
1405007	User Charges-Septic Tank Clearance	-	-
1405011	User Charges-Pay and Use Toilets	1,68,650	4,40,098
1405012	User Charges-Water Charges (Domestic)	-	13,28,79,754
1405014	User Charges-Water Tanker	-	1,65,047
1405015	User Charges-Meter charges	-	85,13,886
1405020	User Charges-Parking Fees	50,51,826	50,65,948
1405021	User Charges-Laboratory Charges	-	-
1405022	User Charges-Telephone Tower Charges	12,77,558	2,22,920
1405023	User Charges-Connection Maintenance Charges	-	88,90,658
1405024	User Charges-Garbage Disposal Charges	-	-
1405025	User Charges-Medical Waste Disposal Charges	-	-
1405026	User Charges-Water Charges (Commercial)	-	9,54,09,093
1405027	Fees & User Charges - Sewarage User Charges	-	2,43,89,873
1406001	Entry Fees-Parks	2,74,500	2,04,500
1407001	Service/Administrative Charges-Service Charges	39,900	61,397
1407002	Service/Administrative Charges-Percentage on Deposit Works	-	-
1407004	Service/Administrative Charges-Road Damage Recovery Charges	8,73,551	15,35,892
1407005	Service/Administrative Charges-Stacking Charges	800	8,432
1407007	Service/Administrative Charges-Plan Processing Charges	6,37,881	20,45,525
1407008	Fees & User Charges- Dumping Charges	7,11,500	24,17,746
1408001	Other Charges-Other Charges	1,90,359	1,90,814
	Total Fees & User Charges	4,93,59,264	31,47,14,597



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	-	-
1501101	Sale of Forms & Publications-Tenders	6,59,777	1,98,650
1501102	Sale of Forms & Publications-Data	20	-
1501103	Sale of Forms & Publications-Plans	52,630	61,210
1501105	Sale of Forms & Publications-Forms & Publication	7,38,235	6,25,605
1501201	Sale of stores & Scrap-Obsolete Stores	-	-
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	4,662	4,410
1504002	Hire Charges for Vehicles- Others	1,07,886	1,18,155
1504101	Hire Charges on Equipments-Rollers	2,78,300	2,30,100
1504102	Hire Charges on Equipments-Tools & Equipments	15,000	-
Total Income from Sale & Hire Charges -		18,56,510	12,38,130

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	12,76,41,350	13,31,49,247
1601004	Revenue Grants-Water Works Maintenance Grant	-	83,23,531
1601005	Revenue Grants Contribution- Other Development Grant	5,83,37,324	-
1602001	Re-imburement of Expenses-Salary of Health staff from CPWD	32,15,747	15,76,194
1603001	Contribution towards schemes.	62,53,231	6,04,504
Total Revenue Grants, Contribution & Subsidies		19,54,47,652	14,36,53,476

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	2,22,90,165	2,54,32,221
1708001	Other-Other Income	-	-
Total Income from Investments		2,22,90,165	2,54,32,221

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	92,79,500	57,20,577
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	7,944	-
1718001	Interest on Debtors and Other receivable-General Tax	5,43,828	7,23,852
1718002	Interest on debtors and other receivable (Rent)	73,62,532	4,93,400
1718003	Others-Others	-	-
Total. - Interest Earned		1,71,93,804	69,37,829

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	69,200	1,16,800
1801002	Deposit Forfeited-Security	-	12,917
1802001	Insurance Claim Recovery	-	-
1804001	Recovery From Employees	1,54,577	2,12,777
1805001	Unclaimed Refund Payable/Liabilities Written Back-Stale Cheques	2,801	
1808001	Miscellaneous-Income	39,37,707	22,01,361
Total Other Income		41,64,285	25,43,855

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	1,91,28,061	1,72,75,154
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	38,47,54,106	37,84,02,571
2101003	Salary, Wages and Bonus-Wages	22,70,381	11,13,362
2101004	Salary, Wages and Bonus-Exgratia	3,65,725	15,28,880
2102002	Benefits and Allowances-LTC	-	-
2102003	Benefits and Allowances-Medical reimbursement	53,05,104	36,26,803
2102006	Benefits and Allowances-Uniform to Staff	-	-
2102007	Benefits and Allowances-Compensation to Staff	-	-
2102008	Benefits and Allowances-Honorarium to Corporators	18,66,040	15,14,516
2102009	Benefits and Allowances-Honorarium to Officers and Staff	-	13,05,048
2102010	Benefits and Allowances-Training	7,68,936	5,20,072
2102012	Benefits and Allowances-HRD Activities	-	14,39,315
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab. Staff	-	-
2103003	Pension-Pension Contribution	1,04,54,433	87,50,542
2103004	Pension-Pension Fund Deficit Contribution	9,90,04,489	11,85,23,632
2103005	Pension-Contribution to other Fund	91,45,478	1,17,87,515
2104001	Other Terminal & Retirement Benefits-Leave Encashment	1,03,31,794	1,22,58,149
2104002	Other Terminal & Retirement Benefits-Death cum Retirement Gratuity	28,39,760	39,94,202
2104003	Other Terminal & Retirement Benefits-Contribution to PF or other Funds	83,241	53,762
Total Establishment Expenses		54,63,17,548	56,20,93,523

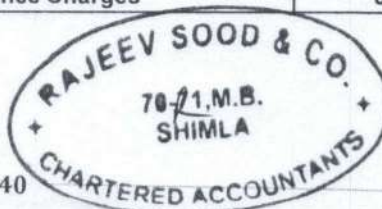


Schedule I-11: Administrative Expenses [Code No. 220]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2201001	Rent, Rates and Taxes- Rent	8,84,578	2,92,536
2201002	Rent, Rates and Taxes- Land Revenue	-	-
2201003	Rent, Rates and Taxes- Land Revenue	-	3,39,027
2201101	Office maintenance-Electricity	43,47,713	47,30,351
2201102	Office maintenance-Water	1,45,257	1,51,116
2201103	Office maintenance-Security expenses	-	5,000
2201104	Office maintenance-Internet Expenses	2,849	18,568
2201105	Office maintenance-Laboratory Expenditure	-	-
2201201	Communication Expenses-Telephone	7,30,243	6,58,092
2201202	Communication Expenses-Mobile	25,499	1,55,728
2202001	Books & Periodicals-Megasines	-	-
2202002	Books & Periodicals-Newspapers	44,337	59,687
2202003	Books & Periodicals- Journals	-	-
2202004	Books & Periodicals-Books	-	21,574
2202101	Printing and Stationery-Service Postage	2,82,135	3,05,565
2202102	Printing and Stationery-Printing	7,85,981	7,57,192
2202103	Printing and Stationery-Stationery	2,27,359	9,93,209
2202104	Computer consumables	1,65,355	1,47,844
2203001	Traveling & Conveyance-Fuel	-	-
2203002	Traveling & Conveyance-Traveling	23,27,839	6,74,238
2203003	Traveling & Conveyance-Petrol & Diesel	15,67,938	10,42,616
2204001	Insurance	7,62,642	8,18,905
2205001	Audit Fee	-	10,000
2205101	Legal Expenses-Legal Fees	14,01,262	18,95,110
2205103	Legal Expenses-Suit Compromises	21,36,592	86,885
2205301	Professional and other fees-Architect Fees	-	90,000
2205302	Professional and other fees-Engineers Fees	2,22,51,972	88,56,019
2205303	Professional and other fees-Technical Fees	93,692	2,25,409
2205304	Professional and other fees-Consultancy Charges	7,09,426	61,75,238
2206001	Advertisement and Publicity-Hospitality Expenses	5,10,245	3,79,204
2206002	Advertisement and Publicity-Advertisement	10,69,386	13,34,830
2206003	Advertisement and Publicity-Organization of Festival	1,02,111	1,05,385
2206101	Membership & Subscription	20,000	20,000
2208001	Expenditure on Urban Forestry	-	-
2208002	Cremation of unclaimed Dead Bodies	24,000	19,500
2208003	Other Office Expenses	26,58,716	26,62,482
Total Administrative Expenses		4,32,77,126	3,30,31,310



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	47,16,039	66,09,408
2302001	Bulk Purchases-Electricity	3,28,85,445	2,39,89,424
2302002	Bulk Purchases-Water	-	-
2303001	Consumption of Stores-Stores	-	-
2304001	Hire Charges- Machinery Rent	-	-
2304002	Hire Charges-Others (Tanker)	4,96,474	-
2305001	Repair & Maintenance Infrastructure Assets-Road & Bridges	12,76,41,349	13,59,15,730
2305002	Repair & Maintenance Infrastructure Assets-Fly Overs	(1,279)	-
2305003	Repair & Maintenance Infrastructure Assets-Water Supply Lines	5,26,631	5,29,72,951
2305004	Repair & Maintenance Infrastructure Assets-Street Lighting	-	-
2305005	Repair & Maintenance Infrastructure Assets-Storm Water	12,24,846	17,81,411
2305006	Repair & Maintenance Infrastructure Assets-Drains	11,67,383	30,60,705
2305008	Repair & Maintenance Infrastructure Assets-Sewerage Lines	6,04,902	4,34,32,580
2305009	Repair & Maintenance Infrastructure Asset- Footh path	2,23,79,133	2,23,85,816
2305010	Repair & Maintenance Infrastructure Assets- Others	-	11,65,069
2305101	Repair & Maintenance-Civic Amenities-Parks	19,35,751	2,01,524
2305104	Repair & Maintenance-Civic Amenities Playgrounds	-	-
2305106	Repair & Maintenance-Civic Amenities Parking lots	98,000	84,556
2305108	Repair & Maintenance-Civic Amenities-Houses	(842)	-
2305109	Repair & Maintenance-Civic Amenities Commercial Complex	4,13,619	36,40,691
2305115	Repair & Maintenance-Civic Amenities-Public Toilets	54,13,388	1,69,31,246
2305201	Repair & Maintenance-Buildings-Official Buildings	20,95,706	29,65,106
2305202	Repair & Maintenance-Buildings-Residential Buildings	80,88,135	67,15,157
2305301	Repair & Maintenance-Vehicle	67,95,042	86,89,899
2305901	Repair & Maintenance-Others-Furniture Fixture	58,485	-
2305902	Repair & Maintenance-Others-Electrical appliances	34,948	1,07,524
2305903	Repair & Maintenance-Others-Office Equipment	1,990	-
2305904	Repair & Maintenance-Others-Other Fixed Assets	14,576	1,37,234
2305905	Repair & Maintenance-Others-Survey & Drawing Equipment	-	-
2308001	Other Operating & Maintenance expenses-Testing & Inspections	1,50,659	1,63,790
2308002	Other Operating & Maintenance expenses-Water Purification	-	-
2308003	Other Operating & Maintenance expenses-Garbage Clearance	6,08,77,687	7,80,02,966
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	5,33,595	7,84,152
2308008	Other Operating & Maintenance expenses-Others	-	-
Total Operations & Maintenance Expenses head wise		27,81,51,664	40,97,36,939

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	-	-
2406001	Other Interest-Leases	52,811	-
2406002	Other Interest- Hire Purchases	-	-
2406003	Late fee/Interest/Damage Charges	-	-
2407001	Bank Charges	16,416	30,887
2408001	Other Finance Expenses-Discout on early/prompt payment	85,65,550	5365362
Total Interest & Finance Charges		86,34,777	53,96,249



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	3,34,079	2,60,133
2503001	Share in Programme of others	17,524	11,500
Total Programme Expenses		3,51,602	2,71,633

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	6,90,000	4,00,000
2602001	Revenue Contribution-Water Works	-	-
2602003	Revenue Grants for-Health & others	-	-
2603001	Revenue Subsidies-Water Works	-	-
2603002	Revenue Subsidies-Road & Buildings	-	-
2603003	Revenue Grants for-Health & others	29,37,019	41,938
Total Revenue Grants, Contributions & Subsidies		36,27,019	4,41,938

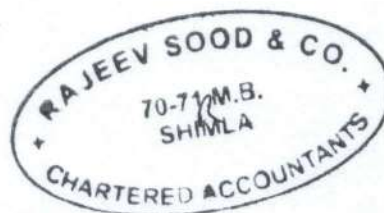
Schedule I-16: Provisions & Write off [Code No. 270]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2701001	Provision for outstanding Property Taxes	-	-
2701006	Provisions for outstanding Water Taxes	-	-
2701005	Provision for outstanding sewerage Tax	-	-
2701004	Provision for outstanding Fees & User Charges-Rent	-	-
2704003	Assets Written off-Others	-	-
2705002	Miscellaneous Expenses Written off-Others	-	-
Total Provisions & Write off		-	-

Schedule I-17: Miscellaneous Expenses [Code No. 271]			
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-18: Depreciation [Code No. 272]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2722001	Depreciation-Buildings	5,35,12,597	5,56,58,545
2723001	Depreciation-Roads & Bridges	4,24,82,483	4,03,64,075
2723101	Depreciation-Sewerage and Drainage	1,41,54,890	2,73,87,335
2723201	Depreciation-Waterways	69,91,081	1,94,07,526
2723301	Depreciation-Public Lighting	1,04,56,921	67,53,451
2724001	Depreciation-Plant & Machinery	1,13,34,918	1,69,12,922
2725001	Depreciation-Vehicles	29,52,073	42,08,053
2726001	Depreciation-Office & Other Equipments	10,04,849	5,11,327
2727001	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	1,71,101	1,66,598
2728001	Depreciation-Other Fixed Assets	19,74,535	19,84,662
	Total Depreciation	14,50,35,448	17,33,54,494

Schedule I-19: Prior Period Items (Net) [Code No. 280]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2802001	Prior Period Items-Other Revenues	-	-
2804001	Prior Period Items-Other Income	(1,35,80,740)	(44)
	Sub Total Income (a)	(1,35,80,740)	(44)
	Expenses		
2805001	Refund of Taxes-All Type of Taxes	-	-
2806001	Refund of Other Revenues-Water Supply	-	-
2806002	Refund of Other Revenues-Rent	-	-
2808001	Prior Period Items-Other Expenses	1,73,88,357	1,12,170
	Sub Total Expenses (b)	1,73,88,357	1,12,170
	Total Prior Period (Net) (a-b)	38,07,617	1,12,126

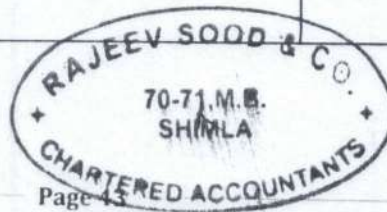


(₹ In Lakhs)

SHIMLA MUNICIPAL CORPORATION

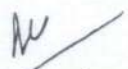
BALANCE SHEET AS ON 31.03.2019

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	19,474	21,764
311	Earmarked Funds	B-2	3,728	3,421
312	Reserves	B-3	14,170	10,014
	Total Reserves & Surplus		37,371	35,199
320	Grants, Contributions for Specific Purposes	B-4	6,126	6,397
	<u>Loans:-</u>			
330	Secured Loans	B-5	0	39
331	Unsecured Loans	B-6	0	0
	Total Loans		0	39
	<u>Current Liabilities & Provisions</u>			
340	Deposits Received	B-7	1,144	871
341	Deposits Works	B-8	119	119
350	Other Liabilities (Sundry Creditors)	B-9	23,354	22,603
360	Provisions	B-10	0	0
	Total Current Liabilities & Provisions		24,617	23,593
	TOTAL LIABILITIES		68,116	65,229

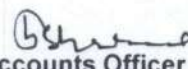


BALANCE SHEET AS ON 31.03.2019

ASSETS:-				
Fixed Assets		B-11		
410	Gross Block		62,730	67,740
411	Less:- Accumulated Depreciation		20,124	21,630
	Net Block		42,606	46,110
412	Capital Work In Progress		971	971
	Total Fixed Assets		43,577	47,081
Investments				
420	Investments General Fund	B-12	9,169	2,998
421	Investment Other Funds	B-13	6,587	5,074
	Total Investments		15,756	8,072
Current Assets Loans & Advances				
430	Stock in Hand (Inventories)	B-14	120	107
431	Sundry Debtors (Receivables) Gross	B-15	3,184	3,307
432	Less:- Accumulated Provisions Against		0	0
	Net amount Outstanding		3,184	3,307
440	Prepaid Expenses	B-16	0	0
450	Cash and Bank Balance	B-17	3,225	4,352
460	Loans, Advances & Deposits	B-18	2,252	2,309
461	Less:- Accumulated Provisions Against		0	0
	Net Amount Outstanding		2,252	2,309
	Total Current Assets, Loans & Advances		8,781	10,076
470	Other Assets	B-19	0.42	0.42
480	Miscellaneous Expenditure(to the extent Notes to Accounts	B-20 B-21	0	0
TOTAL ASSETS			68,116	65,229


Commissioner
M.C. Shimla


Additional Commissioner
M.C. Shimla

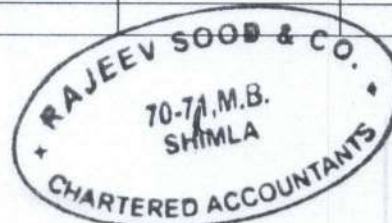

Accounts Officer
M.C. Shimla

Place :- Shimla
Date :-17-September-2021

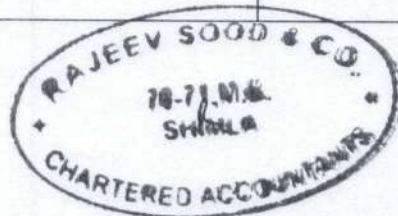
For: Rajeev Sood & Co.
Chartered Accountants
70-71, M.B.
SHIMLA
RAJEEV SOOD & CO.
CHARTERED ACCOUNTANTS
(Partner)

SHIMLA MUNICIPAL CORPORATION
TRIAL BALANCE FOR THE YEAR ENDED 31.03.2019

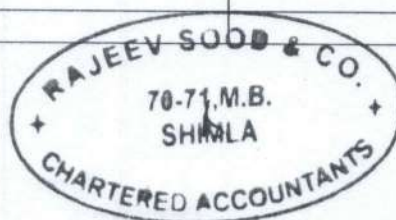
AC Code	AC Description	Debit Amt	Credit Amt
1100101	Property Tax Residential Buildings		3,86,54,206
1100102	Property Tax Commercial Buildings		9,66,35,515
1100103	Property Tax Land		27,61,015
1100104	Property Tax Service Charges		-
1100201	Water Tax		-
1100301	Sewerage Tax		-
1100401	Conservancy Tax		-
1100501	Conservancy Tax		-
1100601	Education Tax		-
1100701	Vehicle Tax		-
1100801	Tax on Animals		-
1100901	Electricity Tax		-
1101001	Professional Tax		-
1101101	Advertisement Tax Land Hoardings		-
1101102	Advertisement Tax Bus Shelters		-
1101103	Advertisement Tax Traffic Signals		-
1101201	Pilgrimage Tax		-
1101301	Tax on carriage and Carts		-
1101401	Show tax		3,58,180
1105101	Octroi & Toll Octroi		-
1105102	Octroi & Toll Toll		-
1105103	Octroi & Toll Provisional Octroi		-
1105104	Account current Importers		-
1105201	Cess Gross Cess		-
1105202	Cess Net Cess		-
1108001	Other Taxes		-
1109001	Tax Remission & Refund-All Type of Taxes		-
1201001	Taxes and Dutis collected by others -Entertainment Tax		-
1201002	Taxes and Dutis collected by others -Duty on transfer of Property		-
1201003	Taxes and Dutis collected by others -Tax on Consumption of Electricity		1,85,78,153
1201004	Taxes and Dutis collected by others -Tax on sale of Liquor		1,30,92,552
1202001	Compensation in lieu of Taxes/Duties-Compensation in lieu of Octroi		28,71,21,400
1202002	Compensation in lieu of Taxes/Duties-Octroi in lieu of electricity		-
1202003	Compensation in lieu of formation of SJPNL		-
1203001	Compensation in lieu of Concessions-Property Tax compensations due to concessions certain set of tax Payers		-
1203002	compensations due to concessions certain set of tax payers		-
1204001	Other assigned revenue		-
1301001	Rent from Civict Amenities-Markets		9,89,000
1301002	Rent from Civic Amenities-Shopping Complexes		2,69,51,390



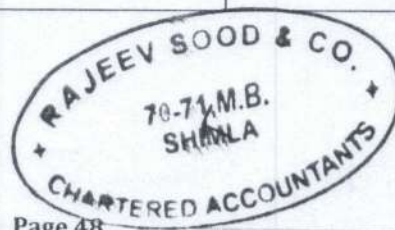
1301003	Rent from Civic Amenities-Auditorium		-
1301004	Rent from Civic Amenities-Art Galleries		-
1301005	Rent from Civic Amenities-Marriage/Community Halls		5,96,250
1301006	Rent from Civic Amenities-PlayGrounds		-
1301007	Rent from Civic Amenities-Nurseries		-
1301008	Rent from Civic Amenities-Labour Hostel		1,10,572
1301009	Rent from Civic Amenities - Use of Open Space		16,59,400
1301010	Rent from Civic Amenities- Working Women Hostel		4,59,530
1302001	Rent from Office Buildings-Quarters		-
1303001	Rent from Guest-Houses		21,60,000
1304001	Rent from Lease of Lands		1,97,11,957
1308001	Other Rents-Lease Rentals		-
1309001	Rent remission and refund		-
1401001	Empanelment & Registration Charges-Carts		-
1401002	Empanelment & Registration Charges-Contractors		-
1401003	Empanelment & Registration Charges-Patients		-
1401004	Empanelment & Registration Charges-Professionals		-
1401005	Empanelment & Registration Charges-P W Contractors		-
1401006	Empanelment & Registration Charges-Cess Registration		-
1401101	Licensing Fees-D & O		-
1401102	Licensing Fees-Hawking		5,77,500
1401103	Licensing Fees-Shops		5,892
1401104	Licensing Fees-Bazaars		-
1401105	Licensing Fees-Staff Quarters		6,05,320
1401106	Licensing Fees-Plumbing License		-
1401107	Licensing Fees-Cattle Pounding		-
1401108	Licensing Fees-Slaughtering		50,49,768
1401109	Licensing Fees-Butchers and Traders of meat		-
1401110	Licensing Fees-Poultry		-
1401111	Fees & User Charges- Licence Fees- Others		16,680
1401201	Fees for Grant of Permit-Transit		-
1401202	Fees for Grant of Permit-Escort		-
1401203	Fees for Grant of Permit-Layout		-
1401204	Fees for Grant of Permit-Sub-division		-
1401205	Fees for Grant of Permit-Plan		-
1401301	Fees for Certificates or Extract-Copying		46,025
1401302	Fees for Certificates or Extract-Birth & Death Certificate		86,697
1401303	Fees for Certificates or Extract-Occupancy Certificate		-
1401304	Fees for Certificate-Marriage		1,32,820
1401305	Fees for Certificates or Extract - Other		-
1401401	Development Charges-Development		-
1401402	Development Charges-Betterment		-
1401403	Development Charges-Demolition		-
1401404	Development Charges-Open Space Contribution		-
1401405	Development Charges-Parking Contribution		-
1401501	Regularization Fees-Encroachment		-
1401502	Regularization Fees-Regularization		1,143
1401503	Regularization Fees-Revalidation		-
1401504	Regularization Fees-Conversion Fees		3,81,708
1402001	Penalties and Fines-Octroi		-
1402002	Penalties and Fines-Cess		-
1402003	Penalties and Fines-Surcharge		14,86,601



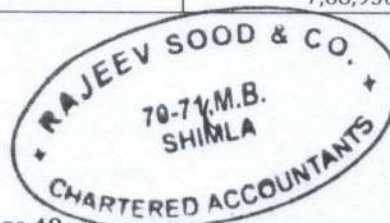
1402004	Penalties and Fines-Others		3,28,259
1404001	Other Fees-Advertisement Fees		96,48,706
1404002	Other Fees-Tution Fees		-
1404003	Other Fees-Sports Fees		-
1404004	Other Fees-Library Fees		-
1404005	Other Fees-Survey Fees		-
1404006	Other Fees-Connection		4,69,130
1404007	Other Fees-Disconnection Charges		3,48,200
1404008	Other Fees-Notice Fees		-
1404009	Other Fees-Warrant Fees		-
1404010	Other Fees-Mutation Fees		-
1404011	Other Fees-Property Transfer Charges		-
1404012	Other Fees-Fees for Job Porters		4,200
1404013	Other Fees-Compounding Fee		2,01,76,863
1404014	Other Fees-NOC Fee		7,24,228
1404015	Other Fees- Forest application processing Fees		-
1404016	Other Fees- Plantation Fees		-
1404017	Fees&User Charges-Other Fees-Green Fees on Vehicle		-
1404018	Inspection Fee (Architect Planner)		25,000
1405001	User Charges - Medicines		-
1405002	User Charges -Examination Charges		-
1405003	User Charges - Ambulance		-
1405004	User Charges - Funeral Van		-
1405005	User Charges - Garbage Collection Charges		18,000
1405006	User Charges-Littering and Debris Collection		-
1405007	User Charges-Septic Tank Clearance		-
1405008	User Charges -Sewerage Clearance Charges		-
1405009	User Charges-Crematorium Charges		-
1405010	User Charges-Burial Ground Charges		-
1405011	User Charges-Pay and Use Toilets		1,68,650
1405012	User Charges-Water Charges (Domestic)		-
1405013	User Charges-Sale of Electricity		-
1405014	User Charges-Water Tanker		-
1405015	User Charges-Meter charges		-
1405016	User Charges-Fire Extinguishing		-
1405017	User Charges-Lighting Charges		-
1405018	User Charges-Ticket Charges		-
1405019	User Charges-Luggage Charges		-
1405020	User Charges-Parking Fees		50,51,826
1405021	User Charges-Laboratory Charges		-
1405022	User Charges-Telephone Tower Charges		12,77,558
1405023	User Charges-Connection Maintenance Charges		-
1405024	User Charges-Garbage Disposal Charges		-
1405025	User Charges-Medical Waste Disposal Charges		-
1405026	User Charges-Water Charges (Commercial)		-
1405027	Fees & User Charges- Sewerage user charges		-
1406001	Entery Fees-Parks		2,74,500
1406002	Entery Fees-Playgrounds		-
1406003	Swimming Pool		-
1406004	Entery Fees-Pool		-
1406005	Entery Fees-Zoo		-
1406006	Entery Fees-Museum		-



1406007	Entery Fees-Library		-
1406008	Entery Fees-Parking Lots		-
1407001	Service/Administrative Charges-Service Charges		39,900
1407002	Service/Administrative Charges-Percentage on Deposit Works		-
1407003	Service/Administrative Charges-Plan Preparation Charges		-
1407004	Service/Administrative Charges-Road Damage Recovery Charges		8,73,551
1407005	Service/Administrative Charges-Stacking Charges		800
1407006	Service/Administrative Charges-Rebate from State Government		-
1407007	Service/Administrative Charges-Plan Processing Charges		6,37,881
1407008	Fees & User Charges- Dumping Charges		7,11,500
1408001	Other Charges-Other Charges		1,90,359
1409001	Fees Remission and Refund-Water Supply		-
1501001	Sale of Products-Tree Guards		-
1501002	Sale of Products-Garbage		-
1501003	Sale of Products-Manure		-
1501004	Sale of Products-Rubbish		-
1501005	Sale of Products-Compost		-
1501006	Sale of Products-Nursery Plant		-
1501007	Sale of Products-Fruits		-
1501008	Sale of Products-Flowers		-
1501009	Sale of Products-Grass		-
1501010	Sale of Products-Trees		-
1501011	Sale of Products-Others		-
1501101	Sale of Forms & Publications-Tenders		6,59,777
1501102	Sale of Forms & Publications-Data		20
1501103	Sale of Forms & Publications-Plans		52,630
1501104	Sale of Forms & Publications-Maps		-
1501105	Sale of Forms & Publications-Forms & Publication		7,38,235
1501201	Sale of stores & Scrap-Obsolete Stores		-
1501202	Sale of stores & Scrap-Obsolete Assets		-
1501203	Sale of stores & Scrap-Sale of Stores		-
1501204	Sale of stores & Scrap-Profit on sale of Stores		-
1503001	Sale of Others-Old Newspapers		4,662
1504001	Hire Charges for Vehicles-Buses		-
1504002	Hire Charges for Vehicles-Others		1,07,886
1504101	Hire Charges on Equipments-Rollers		2,78,300
1504102	Hire Charges on Equipments-Tools & Equipments		15,000
1504103	Hire Charges on Equipments-Medical Equipments		-
1601001	Revenue Grants-Road Development Grants		12,76,41,350
1601002	Revenue Grants-Family Welfare Grant		-
1601003	Revenue Grants-Census Grant etc.		-
1601004	Revenue Grants-Water Works Maintenance Grant		-
1601005	Revenue Grant Contribution-Other Development Grant		5,83,37,324
1601006	Regulating/Controlling unauthorized Vendors		-
1602001	Re-imburement of Expenses-		32,15,747
1603001	Contribution towards schemes-		62,53,231
1701001	Interest-Fixed Deposits		2,22,90,165



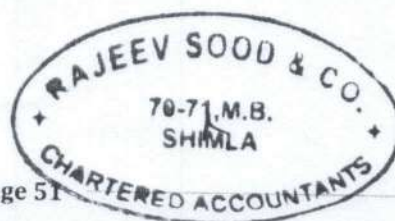
1701002	Interest-Government Securities		-
1701003	Interest-Post Office Deposits		-
1702001	Dividend-		-
1703001	Income from projects taken up on commercial basis		-
1704001	Profit in Sale of Investments		-
1708001	Other-Other Income		-
1711001	Interest from Bank Account-SB Accounts		92,79,500
1712001	Interest on Loans and advances to employees-HBA		-
1712002	Interest on loans and advances to employees-Conveyance		-
1712003	Interest on loans and advances to employees-Computer		-
1712004	Interest on loans and advances to employees-Festival		-
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		7,944
1713001	Interest on loans to others-		-
1718001	Interest on Debtors and Other receivable-General Tax		5,43,828
1718002	Interest on debtors and other receivable(Rent)		73,62,532
1718003	Others-Others		-
1801001	Deposit Forfeited-EMD		69,200
1801002	Deposit Forfeited-Security		-
1801101	Lapsed Deposits-Contractors		-
1801102	Lapsed Deposits-Suppliers		-
1802001	Insurance Claim Recovery		-
1803001	Profit on Disposal of Fixed Assets		-
1804001	Recovery From Employees		1,54,577
1805001	Unclaimed Refund Payable/Liabilities Written Back-Stale Cheques		2,801
1806001	Excess Provisions Written Back-Property Tax		-
1806002	Excess Provisions Written Back-Octroi		-
1806003	Excess Provisions Written Back-Cess		-
1806004	Excess Provisions Written Back-Water Supply		-
1806005	Excess Provisions Written Back-Advertisement Tax		-
1806006	Excess Provisions Written Back-Rent		-
1808001	Miscellaneous-Income		39,37,707
2101001	Salary, Wages and Bonus-Salary & Allowance-Officers	1,91,28,061	
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	38,47,54,106	
2101003	Salary, Wages and Bonus-Wages	22,70,381	
2101004	Salary, Wages and Bonus-Exgratia	3,65,725	
2101005	Salary, Wages and Bonus-Bonus	-	
2101006	Salary, Wages and Bonus-Octroi Performance Bonus	-	
2102001	Benefits and Allowances-Overtime Allowance	-	
2102002	Benefits and Allowances-LTC	-	
2102003	Benefits and Allowances-Medical reimbursement	53,05,104	
2102004	Benefits and Allowances-Tuition Fees	-	
2102005	Benefits and Allowances-Education Allowance	-	
2102006	Benefits and Allowances-Uniform to Staff	-	
2102007	Benefits and Allowances-Compensation to Staff	-	
2102008	Benefits and Allowances-Honorarium to Corporators	18,66,040	
2102009	Benefits and Allowances-Honorarium to Officers & Staff	-	
2102010	Benefits and Allowances-Training	7,68,936	



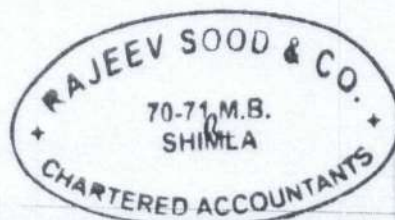
2102011	Benefits and Allowances-Staff Welfare Expenses	-	
2102012	Benefits and Allowances-HRD activities	-	
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab. Staff	-	
2103001	Pension-Pension	-	
2103002	Pension-Family Pension	-	
2103003	Pension-Pension Contribution	1,04,54,433	
2103004	Pension-Pension Fund Deficit Contribution	9,90,04,489	
2103005	Pension-Contribution to other Funds	91,45,478	
2104001	Other Terminal & Retirement Benefits-Leave Encashment	1,03,31,794	
2104002	Other Terminal & Retirement Benefits-Death cum Retirement Gratuity	28,39,760	
2104003	Other Terminal & Retirement Benefits-Contribution to PF or other Funds	83,241	
2104004	Other Terminal & Retirement Benefits-Leave Salary Contribution	-	
2201001	Rent, Rates and Taxes- Rent	8,84,578	
2201002	Rent, Rates and Taxes- Land Revenue	-	
2201003	Rent, Rates and Taxes- Land Revenue	-	
2201101	Office maintenance-Electricity	43,47,713	
2201102	Office maintenance-Water	1,45,257	
2201103	Office maintenance-Security expenses	-	
2201104	Office maintenance-Internet Expenses	2,849	
2201105	Office maintenance-Laboratory Expenditure	-	
2201201	Communication Expenses-Telephone	7,30,243	
2201202	Communication Expenses-Mobile	25,499	
2201203	Communication Expenses-Fax	-	
2202001	Books & Periodicals-Megasines	-	
2202002	Books & Periodicals-Newspapers	44,337	
2202003	Books & Periodicals-Journals	-	
2202004	Books & Periodicals-Books	-	
2202101	Printing and Stationery-Service Postage	2,82,135	
2202102	Printing and Stationery-Printing	7,85,981	
2202103	Printing and Stationery-Stationery	2,27,359	
2202104	Computer consumables	1,65,355	
2203001	Traveling & Conveyance-Fuel	-	
2203002	Traveling & Conveyance-Traveling	23,27,839	
2203003	Traveling & Conveyance-Petrol & Diesel	15,67,938	
2204001	Insurance	7,62,642	
2205001	Audit Fees	-	
2205101	Legal Expenses-Legal Fees	14,01,262	
2205102	Legal Expenses-Cost of Recovery of Tax Revenue	-	
2205103	Legal Expenses-Suit Compromises	21,36,592	
2205301	Professional and other fees-Architect Fees	-	
2205302	Professional and other fees-Engineers Fees	2,22,51,972	
2205303	Professional and other fees-Technical Fees	93,692	
2205304	Professional and other fees-Consultancy Charges	7,09,426	
2206001	Advertisement and Publicity-Hospitality Expenses	5,10,245	
2206002	Advertisement and Publicity-Advertisement	10,69,386	
2206003	Advertisement and Publicity-Organisation of Festival	1,02,111	
2206101	Membership & Subscription	20,000	



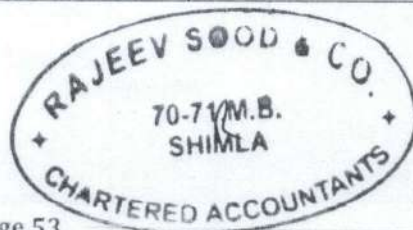
2208001	Others- Expenditure on Urban Forestry	-	
2208002	Others- Cremation of unclaimed Dead Bodies	24,000	
2208003	Others- Other Office Expenses	26,58,716	
2301001	Power & Fuel	47,16,039	
2302001	Bulk Purchases-Electricity	3,28,85,445	
2302002	Bulk Purchases-Water	-	
2303001	Consumption of Stores-Stores	-	
2304001	Hire Charges-Machinery Rent	-	
2304002	Hire Charges-Others	4,96,474	
2305001	Repair & Maintenance Infrastructure Assets-Road & Bridges	12,76,41,349	
2305002	Repair & Maintenance Infrastructure Assets-Fly Overs	(1,279)	
2305003	Repair & Maintenance Infrastructure Assets-Water Supply Lines	5,26,631	
2305004	Repair & Maintenance Infrastructure Assets-Street Lighting	-	
2305005	Repair & Maintenance Infrastructure Assets-Storm Water	12,24,846	
2305006	Repair & Maintenance Infrastructure Assets-Drains	11,67,383	
2305007	Repair & Maintenance Infrastructure Assets-Traffic Signals	-	
2305008	Repair & Maintenance Infrastructure Assets-Sewerage Lines	6,04,902	
2305009	Repair & Maintenance Infrastructure Asset- Footh path	2,23,79,133	
2305010	Repair & Maintenance Infrastructure Assets-Others	-	
2305101	Repair & Maintenance-Civic Amenities-Parks	19,35,751	
2305102	Repair & Maintenance-Civic Amenities-Gardens	-	
2305103	Repair & Maintenance-Civic Amenities-Lakes	-	
2305104	Repair & Maintenance-Civic Amenities-Playgrounds	-	
2305105	Repair & Maintenance-Civic Amenities-Aart & Culture	-	
2305106	Repair & Maintenance-Civic Amenities-Parking Lots	98,000	
2305107	Repair & Maintenance-Civic Amenities-Markets	-	
2305108	Repair & Maintenance-Civic Amenities-Houses	(842)	
2305109	Repair & Maintenance-Civic Amenities-Commercial Complex	4,13,619	
2305110	Repair & Maintenance-Civic Amenities-Hospitals	-	
2305111	Repair & Maintenance-Civic Amenities-Swimming Pools	-	
2305112	Repair & Maintenance-Civic Amenities-Stadium	-	
2305113	Repair & Maintenance-Civic Amenities-Nursery	-	
2305114	Repair & Maintenance-Civic Amenities-Play Materials	-	
2305115	Repair & Maintenance-Civic Amenities-Public Toilets	54,13,388	
2305201	Repair & Maintenance-Buildings-Official Buildings	20,95,706	
2305202	Repair & Maintenance-Buildings-Residential Buildings	80,88,135	
2305301	Repair & Maintenance-Vehicle-	67,95,042	
2305901	Repair & Maintenance-Others-Furniture Fixture	58,485	
2305902	Repair & Maintenance-Others-Electrical appliances	34,948	
2305903	Repair & Maintenance-Others-Office Equipment	1,990	
2305904	Repair & Maintenance-Others-Other Fixed Assets	14,576	
2305905	Repair & Maintenance-Others-Survey & Drawing Equipment	-	
2308001	Other Operating & Maintenance expenses-Testing & Inspections	1,50,659	



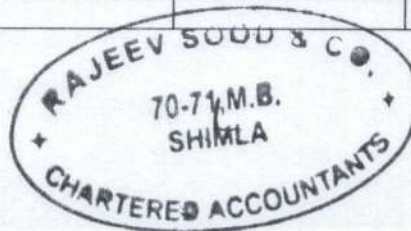
2308002	Other Operating & Maintenance expenses-Water Purification	-	
2308003	Other Operating & Maintenance expenses-Garbage Clearance	6,08,77,687	
2308004	Other Operating & Maintenance expenses-Patients food	-	
2308005	Other Operating & Maintenance expenses-Patients laundry	-	
2308006	Other Operating & Maintenance expenses-Tax for Public Transport Vehicles	-	
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	5,33,595	
2308008	Other Operating & Maintenance expenses-Others	-	
2308009	Food for ABC-AR Centre and Gau-Sadan	-	
2401001	Interest on Loan from Central Govt-	-	
2402001	Interest on Loan from State Govt.	-	
2403001	Interest on Loan from Govt. Bodies & Associations	-	
2404001	Interest on Loan from Internal Agencies	-	
2405001	Interest on Loan from Banks & other Financial Institutions	-	
2406001	Other Interest-Leases	52,811	
2406002	Other Interest-Hire Purchases	-	
2406003	Late fee/Interest/Damage Charges	-	
2407001	Bank Charges	16,416	
2408001	Other Finance Expenses-Discount on early/prompt payment	85,65,550	
2408002	Other Finance Expenses-Commitment Charges	-	
2408003	Rebate on collections through online mode	-	
2501001	Election Expenses	-	
2502001	Own Programme	3,34,079	
2502002	Skilled development Programme for Women	-	
2503001	Share in Programme of others	17,524	
2601001	Revenue Grants for-Water Works	-	
2601002	Revenue Grants for-Road & Buildings	-	
2601003	Revenue Grants for-Health	6,90,000	
2602001	Revenue Contribution-Water Works	-	
2602002	Revenue Contribution-Road & Buildings	-	
2602003	Revenue Contribution-Health	-	
2603001	Revenue Subsidies-Water Works	-	
2603002	Revenue Subsidies-Road & Buildings	-	
2603003	Revenue Subsidies-Health	29,37,019	
2701001	Provisions for Doubtful receivables-Property Tax	-	
2701002	Provisions for Doubtful receivables-Cess	-	
2701003	Provisions for Doubtful receivables-Fees & User Charges	-	
2701004	Provisions for Doubtful receivables-Rent	-	
2701005	Provisions for Doubtful receivables-Sewerage Tax	-	
2701006	Provisions for Doubtful receivables-Water Tax	-	
2701007	Provisions for Doubtful receivables-Show Tax	-	
2702001	Provision for other Assets-Stores	-	
2702002	Provision for other Assets-Fixed Assets	-	
2702003	Provision for other Assets-Investments	-	
2703001	Revenue Written off-Property Tax	-	



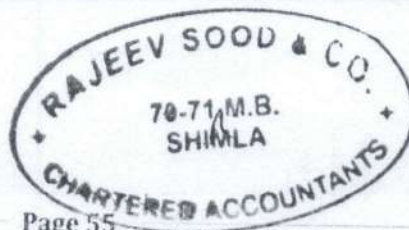
2703002	Revenue Written off-Assigned Revenues	-	
2703003	Revenue Written off-Grants	-	
2703004	Revenue Written off-Sewerage Tax	-	
2703005	Revenue Written off-Water Tax	-	
2703006	Revenue Written off-Show Tax	-	
2703007	Revenue written off - Rent	-	
2704001	Assets Written off-Stores	-	
2704002	Assets Written off-Fixed Assets	-	
2704003	Assets Written off-Others	-	
2705001	Miscellaaneous Expenses Written off-Issue Expenses	-	
2705002	Miscellaaneous Expenses Written off-Others	-	
2711001	Loss on disposal of Assets	-	
2712001	Loss on disposal of Investments	-	
2713001	Decline in Value of Investments	-	
2722001	Depreciation-Buildings	5,35,12,597	
2723001	Depreciation-Roads & Bridges	4,24,82,483	
2723101	Depreciation-Sewerage and Drainage	1,41,54,890	
2723201	Depreciation-Waterways	69,91,081	
2723301	Depreciation-Public Lighting	1,04,56,921	
2724001	Depreciation-Plant & Machinery	1,13,34,918	
2725001	Depreciation-Vehicles	29,52,073	
2726001	Depreciation-Office & Other Equipments	10,04,849	
2727001	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	1,71,101	
2728001	Depreciation-Other Fixed Assets	19,74,535	
2801001	Period Period Items-Taxes-Taxes	-	
2801002	Period Period Items-Taxes-Octroi	-	
2801003	Period Period Items-Taxes-Toll	-	
2801004	Period Period Items-Taxes-Cess	-	
2802001	Period Period Items-Other Revenues	-	
2803001	Recovery of revenue written off-All types of Taxes	-	
2803002	Recovery of revenue written off-Fees & User Charges	-	
2804001	Period Period Items-Other Income	(1,35,80,741)	
2805001	Refund of Taxes-All Type of Taxes	-	
2806001	Refund of Other Revenues-Water Supply	-	
2806002	Refund of Other Revenues-Rent	-	
2808001	Prior Period Items-Other Expenses	1,73,88,357	
2901001	Transfer to Reserve Fund -Reserve	-	
3101001	Municipal Fund-Closing Balance		2,17,64,04,663
3101002	Municipal Fund-Adjustments to Opening Balance sheet		-
3109001	Excess of Income and Expenditure		-
3111001	Special Funds-Road Fund		-
3111002	Special Funds- Water Supply Fund		-
3111003	Special Funds-City Development Fund		-
3115001	Sinking Funds- Borrowing Repyment Fund		-
3115002	Sinking Funds- Assets Replacement Fund		-
3117001	Trust or Agency Funds-General Provident Fund		31,41,37,294
3117002	Trust or Agency Funds-Pension & Gratuity Fund		70,40,428
3117003	Trust or Agency Fund - Contributory Pension Fund		5,16,12,806
3121001	Capital Contribution		1,41,69,97,745
3121101	Capital Reserve		-
3122001	Borrowing Redemption reserve		-



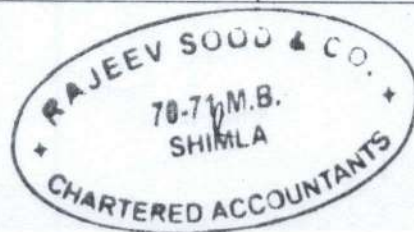
3123001	Special Funds		-
3124001	Statutory Reserve		-
3125001	General Reserve		-
3126001	Revaluation Reserve		-
3201001	Grant/Contribution from Central Government-		21,17,72,156
3202001	Grant/Contribution from State Government		22,54,36,236
3203001	Grant/Contribution from Other govt. Agencies		11,11,97,743
3204001	Grant/Contribution from Financial Institutions		-
3205001	Grant/Contribution from Welfare Bodies		-
3206001	Grant/Contribution from International Organisation		1,56,06,756
3208001	Grant/Contribution from Others		4,86,21,599
3301001	Loans from Central Government		-
3302001	Loans from State Government		-
3303001	Loans from Government Bodies & Associations		-
3304001	Loans from International Agencies		-
3305001	Loans from Banks & Financial Institutions		-
3306001	Other Term Loans -HP		-
3307001	Bonds & Debentures		-
3308001	Other Loans		-
3311001	Loans from Central Government		-
3312001	Loans from State Government		-
3313001	Loans from Government Bodies & Associations		-
3314001	Loans from International Agencies		-
3315001	Loans from Banks & Financial Institutions		-
3316001	Other Term Loans		-
3317001	Bonds & Debentures		-
3318001	Other Loans		-
3401001	Deposit from Contractors/Suppliers-EMD		31,83,908
3401002	Deposit from Contractors/Suppliers-Security Deposit		9,33,52,078
3402001	Deposits Received-Revenues-Octroi		-
3402002	Deposits Received-Revenues-Transit		42,413
3402003	Deposits Received -Revenues-Water		1,64,42,809
3402004	Deposits Received -Revenues-Electricity		-
3402005	Deposits Received -Revenues-Rental etc.		-
3403001	Deposits Received from Staff		-
3408001	Deposits Received from Others		14,06,727
3408002	Deposit Received- From Working Women Hostel		10,000
3411001	Deposit Works -Civil Works		8,00,000
3412001	Deposit Works -Electrical Works		-
3413001	Deposit Works- Others		1,10,95,157
3418001	Deposit Work -Other deposit works		-
3501001	Creditors-Suppliers		2,17,47,39,965
3501002	Creditors-Contractors		3,24,81,956
3501003	Creditors-Expenses		35,15,795
3501004	Creditors-Payable against grants		-
3501005	Creditors-Payavble against specific scheme		1,078
3501006	Creditors-Contractors Advance Control Account		-
3501101	Employees Liabilities- Gross Salary		59,14,085
3501102	Employees Liabilities- Net Salary		2,77,16,026
3501103	Employees Liabilities- Salary Unpaid		6,54,226
3501104	Employees Liabilities- PF Payable		39,94,349
3501105	Employees Liabilities- Pension		5,48,871



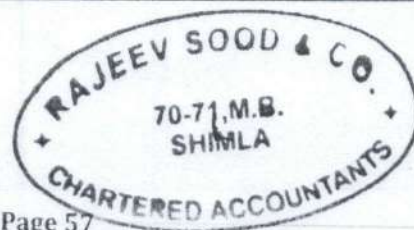
3501106	Employees Liabilities- Gratuity		1,02,959
3501107	Employees Liabilities- Welfare funds		5,23,989
3501108	Employees Liabilities- Leave Salary Payable		4,96,289
3501201	Interest Accured and due-Loans		-
3501202	Interest Accured and due-HP		-
3502001	Recoveries Payble-P.F.deductions		34,15,402
3502002	Recoveries Payble-LIC		17,16,511
3502003	Recoveries Payble-Loans		3,96,353
3502004	Recoveries Payble-Societies		33,408
3502005	Recoveries Payble-Service Tax		(1,80,16,588)
3502006	Recoveries Payble-Professional Tax		-
3502007	Recoveries payable TDS		19,95,015
3502008	Recoveries payable Trade Tax		-
3502009	Recoveries payable Sales Tax/VAT		5,67,517
3502010	Recoveries Payble-Works Contract etc.		8,35,302
3502011	Recoveries Payble-GIS		46,226
3502012	Recoveries Payble-Recovery from staff on deputation		35,09,698
3502013	Recoveries Payble-Others		44,19,821
3502014	TDS under GST		30,18,792
3502015	Water Charges		7,93,89,005
3503001	Govt. Dues Payble-Library Cess		-
3503002	Govt. Dues Payble-Education Cess		-
3503003	Govt. Dues Payble-Court Atteachment etc.		-
3503004	Govt. Dues Payble-Water Cess		-
3503005	Govt. dues etc. payable- Workers Welfare Cess		14,99,163
3504001	Refunds Payble-Taxes		-
3504002	Refunds Payble-Other Revenues		1,22,788
3504003	Refunds Payble-Grants		-
3504004	Refunds Payble-Deposit Works		-
3504005	Refunds Payble-Attached Properties		-
3504006	Refunds Payble-Octori		-
3504007	Refunds Payble-Cess		-
3504008	Refunds Payble-Water Supply		-
3504009	Refunds Payble-Rent		-
3504101	Advance Collection of Revenues-Property Tax		-
3504102	Advance Collection of Revenues-Water Supply		-
3504103	Advance Collection of Revenues-Cess		-
3504104	Advance Collection of Revenues-Licence Fees		-
3504105	Advance Collection of Revenues-Rent		-
3504106	Advance Collection of Revenues-Advertisement Charges		-
3508001	Others-Compensation Payble		10,55,862
3508002	Others-Stale Cheque		5,91,483
3508003	Others-HP Payble		-
3508004	Others-HP Interest Receivable Control Account etc.		-
3509001	Sale Proceeds-Assets		77,264
3509002	Sale Proceeds-Investments		-
3509003	Sale Proceeds-Atteched Properties		-
3601001	Provision for Expenses		-
3602001	Provision for Interest		-
3603001	Provision for other Assets-Stores		-
3603002	Provision for other Assets-Investments		-
4101001	Land-Grounds	33,89,160	



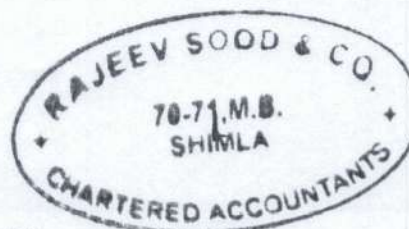
4101002	Lands -Under Buildings	38,86,10,637	
4101003	Land-Open Markets & Structures	1,03,55,79,966	
4101004	Land-Parks	5,61,78,452	
4101005	Land-Gardens	3,73,077	
4101006	Land-Vacant Municipal Land	1,27,54,32,425	
4101007	Land-Forest Land	5,24,51,147	
4101008	Land-Trees	-	
4102001	Buildings- Residential	25,70,26,876	
4102002	Buildings- Official	25,87,76,440	
4102003	Buildings- Commercial	90,00,97,055	
4102004	Buildings -Pump houses	0	
4102005	Buildings -Toilets	5,16,17,485	
4102006	Buildings -Houses	4,07,30,860	
4102007	Buildings--Parking	5,92,23,682	
4102008	Fixed Assets-Buildings-Labour Hostel	1,11,90,062	
4103001	Roads & Bridges -Concrete	3,72,50,453	
4103002	Roads & Bridges -Black Topped	74,71,51,222	
4103003	Roads & Bridges -Foot Path	24,45,76,934	
4103004	Roads & Bridges -Bridges	3,94,03,462	
4103005	Roads & Bridges -Staires & Alleys	1,48,58,843	
4103101	Sewerage & Drainage -Drainage	2,64,62,380	
4103102	Sewerage & Drainage -Sewerage Lines	12,26,27,725	
4103103	Sewerage & Drainage-Storm Water Drain/Nallah	3,84,06,760	
4103201	Water ways -Bore Wells	8,79,51,424	
4103202	Water ways -Open Wells	4,33,874	
4103203	Water ways- Reservoirs	28,51,223	
4103301	Public Lighting -Lamp Posts	19,91,37,541	
4103302	Public Lighting -Transformers	21,83,133	
4104001	Plant & Machinery -Project Machinery	4,60,68,589	
4104002	Plant & Machinery -Pump House Machinery	11,02,501	
4104003	Plant & Machinery -Others	14,86,38,210	
4105001	Vehicles -Ambulance	-	
4105002	Vehicles -Buses	-	
4105003	Vehicles -Cars	40,39,294	
4105004	Vehicles- Jeeps	66,53,493	
4105005	Vehicles -Cranes	52,73,237	
4105006	Vehicles -Trucks	5,05,08,264	
4105007	Vehicles -Tankers	-	
4105008	Fixed Assets- Vehicles- Motor Bike	-	
4106001	Office & other Equipments- Air Conditioners	-	
4106002	Office & other Equipments -Computers	1,16,10,201	
4106003	Office & other Equipments- Faxes	47,191	
4106004	Office & other Equipments -Photocopiers	11,79,789	
4106005	Office & other Equipments -Refrigerators	36,936	
4106006	Office & other Equipments -Laboratories	8,11,249	
4106007	Office & other Equipments -Heater	1,61,441	
4106008	Office & other Equipments -Others	33,58,752	
4107001	Furniture, Fixture, Fittings and Electrical Appliances - Cabinets	4,71,136	
4107002	Furniture, Fixture, Fittings and Electrical Appliances - Cupboards	-	



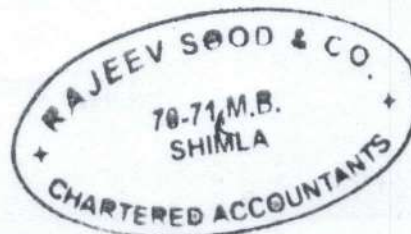
4107003	Furniture, Fixture, Fittings and Electrical Appliances -Chairs	12,19,636	
4107004	Furniture, Fixture, Fittings and Electrical Appliances -Fans	21,608	
4107005	Furniture, Fixture, Fittings and Electrical Appliances - Electrical Fittings	3,10,304	
4107006	Furniture, Fixture, Fittings and Electrical Appliances -Tables	8,24,455	
4107007	Furniture, Fixture, Fittings and Electrical Appliances -Sofa Sets	6,57,242	
4107008	Furnitures, Fixtures & Fittings-Others	6,19,985	
4108001	Other Fixed Assets -Dumper container	1,19,72,674	
4108002	Other Fixed Assets -Dust Bin	65,81,640	
4108003	Office & Other Equipments-Other fixed Assets-Other	1,68,11,219	
4109001	Assets Under Disposal	-	
4112001	Accumulated Depreciation-Buildings		98,19,79,649
4113001	Accumulated Depreciation-Roads & Bridges		68,32,36,911
4113101	Accumulated Depreciation-Sewerage and Drainage		1,41,54,890
4113201	Accumulated Depreciation-Waterways		69,91,080
4113301	Accumulated Depreciation-Public Lighting		10,40,75,778
4114001	Accumulated Depreciation-Plant & Machinery		13,15,78,099
4115001	Accumulated Depreciation-Vehicles		4,89,11,206
4116001	Accumulated Depreciation-Office and Other Equipments		1,47,23,203
4117001	Accumulated Depreciation-Furniture,Fixtures,Fitting and Electrical Appliances		25,84,456
4118001	Accumulated Depreciation-Other Fixed Assets		2,41,15,375
4121001	Specific Grants -Water Works	1,66,940	
4121002	Specific Grants -Road & Buildings	38,53,898	
4121003	Specific Grants -Health	5,99,04,007	
4121004	CWIP-Specific Grants-Sanitation & S.W.Management	18,14,788	
4121005	CWIP-Specific Grants-Civic Amenities	85,75,498	
4121006	Specific Grants-Urban Poverty All. & Soc. Welfare	-	
4122001	Special funds -Water Works	-	
4122002	Special Funds -Road & Buildings	4,36,855	
4122003	Special funds -Health	-	
4123001	Specific Schemes-Water works	-	
4123002	Specific Schemes-Road &Buildings	1,20,18,300	
4123003	Specific Schemes-Health	-	
4123004	CWIP-Specific Schemes-Sanitation & Solid Waste Man	-	
4123005	CWIP -- Specific schemes - Civic Amenities	1,03,58,505	
4123006	CWIP-Specific Schemes-Urban Poverty Alleviation	-	
4201001	Investments General Fund-Central Govt Securities	-	
4202001	Investments General Fund-State Govt. Securities	-	
4203001	Investments General Fund- Debantures and Bonds	-	
4204001	Investments General Fund-Preference and Shares	-	
4205001	Investments General Fund-Equity Shares	5,10,000	
4206001	Investments General Fund-Uniots of Mutual Funds	-	
4207001	Investments General Fund-Others	64,94,45,050	
4208001	Investments General Fund-Other Investments	26,68,95,922	
4209001	Investments General Fund-Accumulated Provision	-	
4211001	Investments Other Fund-Central Govt Securities	-	
4212001	Investments Other Fund-State Govt. Securities	-	



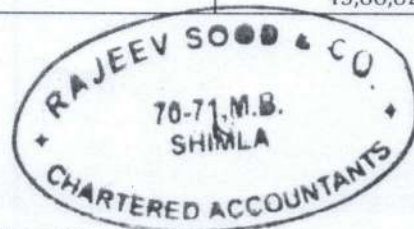
4213001	Investments Other Fund- Debantures and Bonds	-	
4214001	Investments Other Fund-Preference and Shares	-	
4215001	Investments Other Fund-Equity Shares	-	
4216001	Investments Other Fund-Uniots of Mutual Funds	-	
4218001	Investments Other Fund-Other Investments	65,87,05,180	
4219001	Investments Other Fund-Accumulated Provision	-	
4301001	Store -Opening Stock	-	
4301002	Store -Closing Stock	-	
4301003	Store -Purchases	1,18,77,213	
4302001	Loose Tools	81,399	
4303001	Books	-	
4308001	Other-Other Stock in Hand	85,344	
4311001	Receivable for property Taxes	4,53,54,501	
4311901	Receivable for Other Taxes-Sewarage Tax	-	
4311902	Receivable for Other Taxes-Water Tax	-	
4311903	Receivable for Other Taxes-Show Tax	5,89,645	
4312001	Receivable for Cess	-	
4313001	Receivable for Fees & User charges-Licence fees	2,70,902	
4313002	Receivable for Fees & User charges-Advertisement Fees	-	
4313003	Receivable for Fees & User charges-Water Supply	15,91,54,406	
4313004	Receivable for Fees & User charges-Connection and Maintenance Charges	-	
4314001	Receivable from Other Sources-Rent	4,83,68,042	
4314002	Receivable from Other Sources-Interest accrued & Due	6,16,60,981	
4314003	Receivable from Other Sources-Interest Accured & not due	-	
4314004	Receivable from Other Sources-Undertakings	-	
4314005	Receivable from Other Sources-Interest due from Employees	5,19,602	
4314006	Receivable from Other Sources-Hospital Dues	25,22,482	
4314007	Receivable from Others	-	
4315001	Receivablefrom Govt.-Grants	-	
4315002	Receivablefrom Govt.-Assigned Revenues	-	
4318001	Receivable Control Account-Property Tax	(0)	
4318002	Receivable Control Account-Cess	-	
4318003	Receivable Control Account-Water supply	-	
4318004	Receivable Control Account-Rent	0	
4319101	State Govt. Cesses/levies in Property Taxes- Control account	-	
4319201	State Govt. Cesses/levies in Water Taxes- Control account	-	
4319901	State Govt. Cesses/levies in Other Taxes- Control account	-	
4321001	Provision for outstanding Property Taxes	-	
4321101	Provisions for outstanding Water Taxes	-	
4321201	Provision for outstanding sewerage Tax	-	
4321202	Provision for outstanding shows Taxes	-	
4323001	Provision for outstanding Fees & User Charges-Water Supply	-	
4323002	Provision for outstanding Fees & User Charges-Rent	-	
4324001	Provision for outstanding other receivable	-	



4329101	State govt. Cesses/levies in Property Taxes- Provision account	-	
4329201	State covt. Cesses/levies in Water Taxes- Provision account	-	
4329901	State Govt. Cesses/levies in Other Taxes- Provision account	-	
4401001	Establishment	-	
4402001	Administration	-	
4403001	Operations & Maintenance	-	
4501001	Cash in Hand	1,597	
4502101	Municipal Fund-Nationalised Banks-SBI Shimla	2,80,19,499	
4502102	Municipal Fund- State Bank of Patiala, Shimla	32,55,555	
4502103	UCO BANK(ARTRAC), Shimla (Municipal SWPP Account)	65,051	
4502104	MC Fund- Indian Bank, Shimla(Property Tax Account)	25,93,268	
4502105	MC Fund- Punjab & Sind Bank, Sanjauli (WWH)	22,36,855	
4502201	Municipal Fund-Other Schedule Banks-HDFC Bank The Mall S	84,71,890	
4502202	MC Fund, HDFC Bank, The Mall Shimla (Green Fees Collection	-	
4502203	MC Fund, HDFC Bank, The Mall Shimla (Water & Sewerage	-	
4502204	Collection)	-	
4502205	HDFC (Building Map Approval Application)	-	
4502206	Mall Shimla (Gateway)	-	
4502301	(Main Shimla)	3,99,99,394	
4502302	Municipal Fund-H.P.State Co.Op .Bank, The Mall Sml	3,06,670	
4502303	Municipal Fund-Schedule Co.Op Bank- HPSCB, Shimla	1,17,60,997	
4502401	Municipal Fund-Post Office	-	
4504101	Special Funds- Nationalised Banks-State Bank of Patiyala	-	
4504102	Special Fund-Contributory Pension Fund (PNB Main)	2,44,91,291	
4504103	Special Fund-State Bank of India (P&G Fund)	54,07,622	
4504301	H.P.State Co.Op.Bank	1,40,08,172	
4504401	Balance with Special Funds- Post Office	-	
4506101	Grant Fund-UCO Bank, ARTRAC Shimla (Biodiversity	3,24,853	
4506102	Grant Fund -Balance with Bank PNB near Lift	27,15,625	
4506103	Grant Fund -Balance with Bank UCO Bank Main	1,90,965	
4506104	Grant Fund -Balance with District Treasury(PLA)	7,72,780	
4506105	Grant Fund-Indian Bank, The Mall, Shimla (JNNURM)	3,50,780	
4506106	Grant Fund- SBI, Shimla (ASCROW ACCOUNT)	56,18,649	
4506107	Punjab & Sind Bank, The Ridge, Shimla	18,02,315	
4506108	Grant Fund - AMRUT (Indian Bank)	97,48,215	
4506109	Central Bank of India (Zero Waste Project)	6,96,018	
4506110	SBI, Lower Bazar, Shimla(JNNURM-EU)	63,327	
4506111	Grant Fund- SBI, The Mall, Shimla- (CCBP A/c)	3,50,527	
4506112	UCO Bank, ARTRAC, Grant Fund (Swachh Bharat Mission)	4,56,447	
4506113	Grant Fund-Nationlized-SBI Bank,Anaj Mandi, PMAY (HFA) FUND	1,06,847	
4506114	Grant Fund-Nationlized-SBI Bank, Scandal Point, The Mall Shimla-CFC	-	
4506115	Grant Fund-Nationlized-Indian Bank, Scandal Point, The Mall Shimla-Public Contribution A/c	-	
4506116	Grant Fund-Nationlized- Bank of Baroda, The Mall Shimla-CFC	-	



4506117	Grant Fund-Nationlized- UCO Bank Main, The Mall Shimla- "Cesus"	-	
4506118	Grant Fund-Nationlized- IDBI Bank, The Mall Shimla	-	
4506201	Grant Fund-J and k Bank, The Mall, Shimla (JNNURM)	42,292	
4506202	Grant Fund (JNNURM)- ICICI Bank, Shimla	14,48,077	
4506203	Grant Fund-J and k Bank, Shimla (JNNURM - PIU)	61,168	
4506204	J&K Bank, Shimla (JNNURM - ASHIANA)	13,31,897	
4506205	ICICI Bank Shimla (JNNURM Ashiana-II)	7,55,377	
4506206	HDFC Bank Shimla (JNNURM-RAY)	6,25,936	
4506207	IndusInd Bank, Shimla (JNNURM-eGov.)	1,95,211	
4506208	UCO BANK(ARTRAC), Shimla (Small Grant - ICLEI-SA)	12,86,585	
4506209	ICICI Bank, Shimla (JNNURM-Capacity Building)	1,18,926	
4506210	HDFC Bank Shimla (CHALLENGE FUND)	5,04,566	
4506211	IndusInd Bank Shimla(JNNURM-Sanitary Landfil Site)	93,502	
4506212	Grant Fund, Beneficiary Share A/c, Himachal Gramin Bank, The Mall Shimla (Ashiana-JNNURM)	13,52,467	
4506213	AXIS Bank, Kasumpti, Grant Fund	14,97,92,844	
4506214	Grant Fund-other Scheduled- Kotak Bank near Lift, The Mall Shimla	-	
4506215	Grant Fund-other Scheduled-ICICI Bank, The Mall Shimla- CFC	-	
4506216	Grant Fund-other Scheduled-HDFC Bank, The Mall Shimla- Shimla Smart City	-	
4506301	Grant Fund JNNURM (HPSCB Main)	9,37,337	
4506302	Grant Fund, HP State Co-op Bank, The Mall Shimla (Greater Shimla Water Supply & Sewerage Circle)	-	
4506303	HPSCB CLC (NULM)	10,416	
4506304	HPSCB Challenge Fund (Beneficiary Share)	86,921	
4601001	Loans and advances to employees-HBA	-	
4601002	Loans and advances to employees-Conveyance	-	
4601003	Loans and advances to employees-Computer Advance	76,570	
4601004	Loans and advances to employees-Festival Advance	8,56,650	
4601005	Loans and advances to employees-Vehicle Advance	-	
4601006	Loans and advances to employees-Warm Clothing	4,442	
4601007	Loans and advances to employees-Medical Advance	2,33,226	
4601008	Loans and advances to employees-Others	55,578	
4602001	Employee Provident Fund Loans-	-	
4603001	Loans to Others-	-	
4604001	Advance to Suplliers and Contractors-Public Works	1,98,97,421	
4604002	Advance to Suplliers and Contractors-Stores	2,94,786	
4604003	Advance to Suplliers and Contractors-Material Issued to Contractors/Store	-	
4604004	Advance to Suplliers and Contractors-Lease Rentals	-	
4604005	Advance to Suplliers and Contractors-HP Accounts	-	
4605001	Advance to Others-Permanent Advance	52,974	
4605002	Advance to Others-Advance against Projects	84,71,826	
4605003	Advance to Others-Advance against Scheme	9,57,891	
4605004	Advance to Others-Grants	-	
4605005	Advance to Others-Temporary Advance to HODs	16,37,05,679	
4606001	Deposit with External Agencies-Electricity	1,38,91,113	
4606002	Deposit with External Agencies-Telephones	12,621	
4606003	Deposit with External Agencies-Water	43,88,827	



4606004	Deposit with External Agencies-Petrol Pumps	2,200	
4606005	Deposit with External Agencies - Others	1,22,98,635	
4608001	Other Current Assets-HP Instalments received	-	
4608002	Other Current Assets-Interest receivable on Loan & Advances	-	
4608003	Other Current Assets-Scheme Expenses	-	
4611001	Provisions against Loan, Advances and Deposits-Loan to Others	-	
4613001	Provisions against Loan, Advances and Deposits-Deposits	-	
4701001	Deposit Works Expenditure-Civil	-	
4701002	Deposit Works Expenditure-Electrical	-	
4701003	Deposit Works Expenditure-Others	-	
4702001	Inter Unit Accounts-	-	
4703001	Interest Control Payable-Lease	-	
4703002	Interest Control Payable-Hire Purchases	-	
4704001	Suspense Account	41,801	
4801001	Loan Issue Expenses-	-	
4802001	Discount on Issue of Loans	-	
4803001	Other Miscellaneous Expenditure	-	
4809001	Misc. expenditure to be written off - Others	-	
	Total	9,85,30,24,574	9,85,30,24,574

