

SHIMLA MUNICIPAL CORPORATION

BALANCE SHEET

AS ON 31.03.2022

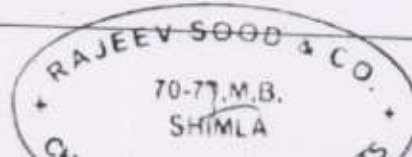
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SHIMLA MUNICIPAL CORPORATION

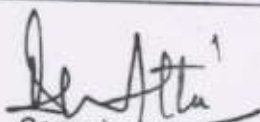
BALANCE SHEET AS ON 31.03.2022

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	1,333,280,795	1,550,475,128
311	Earmarked Funds	B-2	365,873,291	372,718,378
312	Reserves	B-3	3,039,198,766	2,347,506,132
	Total Reserves & Surplus		4,738,352,852	4,270,699,638
320	Grants, Contributions for Specific Purposes	B-4	471,834,182	1,043,549,982
	<u>Loans:-</u>			
330	Secured Loans	B-5	0	0
331	Unsecured Loans	B-6	0	0
	Total Loans		0	0
	<u>Current Liabilities & Provisions</u>			
340	Deposits Received	B-7	125,650,802	98,402,706
341	Deposits Works	B-8	11,895,157	11,895,157
350	Other Liabilities (Sundry Creditors)	B-9	2,353,449,538	2,331,581,629
360	Provisions	B-10	0	0
	Total Current Liabilities & Provisions		2,490,995,497	2,441,879,492
	TOTAL LIABILITIES		7,701,182,531	7,756,129,112




BALANCE SHEET AS ON 31.03.2022

ASSETS:-				
Fixed Assets		B-11		
410	Gross Block		7,894,940,723	7,203,248,089
411	Less:- Accumulated Depreciation		2,619,656,210	2,378,762,430
	Net Block		5,275,284,513	4,824,485,659
412	Capital Work In Progress		97,128,791	97,128,791
	Total Fixed Assets		5,372,413,304	4,921,614,450
Investments				
420	Investments General Fund	B-12	649,955,050	659,955,050
421	Investment Other Funds	B-13	340,365,262	370,443,180
	Total Investments		990,320,312	1,030,398,230
Current Assets Loans & Advances				
430	Stock in Hand (Inventories)	B-14	12,302,273	12,302,273
431	Sundry Debtors (Receivables) Gross Amount	B-15	451,482,303	403,785,262
432	Less:- Accumulated Provisions Against Bad		0	0
	Net amount Outstanding		451,482,303	403,785,262
440	Prepaid-Expenses	B-16	0	0
450	Cash and Bank Balance	B-17	571,075,880	1,155,949,828
460	Loans, Advances & Deposits	B-18	303,546,658	232,037,268
461	Less:- Accumulated Provisions Against		0	0
	Net Amount Outstanding		303,546,658	232,037,268
	Total Current Assets, Loans & Advances		1,338,407,115	1,804,074,632
470	Other Assets	B-19	41,801	41,801
480	Miscellaneous Expenditure(to the extent not written off)	B-20	0	0
TOTAL ASSETS			7,701,182,531	7,756,129,112


 Commissioner
 M.C. Shimla


 Joint Commissioner
 M.C. Shimla



 Accounts Officer
 M.C. Shimla


 Rajeev Sood & Co.
 Chartered Accountants
 SHIMLA
 (Partner)

Place :- Shimla
 Date :- 26-Sep-2023

Income and Expenditure Account
for the year ending on 31.3.2022

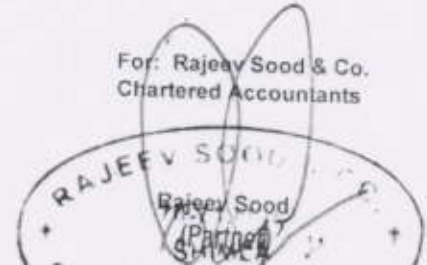
Code No.	Head of Account	Schedule No.	Current Year Amount (')	Previous Year Amount (')
1	2	3	4	5
	INCOME:			
110	Tax Revenue	<u>I-1</u>	147,555,309	186,562,476
120	Assigned Revenues & Compensation	<u>I-2</u>	346,733,945	355,986,861
130	Rental Income from Municipal Properties	<u>I-3</u>	96,549,623	52,180,015
140	Fees & User Charges	<u>I-4</u>	41,683,936	49,629,291
150	Sale & Hire Charges	<u>I-5</u>	2,139,524	1,798,132
160	Revenue Grants, Contributions & Subsidies	<u>I-6</u>	308,207,138	403,881,535
170	Income from Investments	<u>I-7</u>	507,532	10,490,064
171	Interest Earned	<u>I-8</u>	14,821,025	6,851,368
180	Other Income	<u>I-9</u>	6,523,579	3,672,236
A	TOTAL INCOME:		964,721,610	1,071,051,978
	EXPENDITURE:			
210	Establishment Expenses	<u>I-10</u>	539,077,291	525,741,280
220	Administrative Expenses	<u>I-11</u>	27,210,979	53,270,124
230	Operations & Maintenance	<u>I-12</u>	363,503,659	372,269,873
240	Interest & Finance Expenses	<u>I-13</u>	9,090,331	16,796,442
250	Programme Expenses	<u>I-14</u>	278,480	252,335
260	Revenue Grants, Contributions & subsidies	<u>I-15</u>	1,994,685	4,035,000
270	Provisions & Write off	<u>I-16</u>	0	0
271	Miscellaneous Expenses	<u>I-17</u>	0	0
272	Depreciation	<u>I-18</u>	240,893,780	195,561,733
B	TOTAL EXPENDITURE:		1,182,049,205	1,167,926,788
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(217,327,594.38)	(96,874,809.53)
280	Add: Prior period Items (Net)	<u>I-19</u>	(133,262.00)	3,237,758.52
	Gross surplus/ (deficit) of income over expenditure after Prior Period		(217,194,332.38)	(100,112,568.05)
290	Less: Transfer to Reserve Funds			
	Net balance being surplus/ deficit carried over to Municipal Fund		(217,194,332.38)	(100,112,568.05)


Commissioner
M.C. Shimla


Joint Commissioner
M.C. Shimla


Accounts Officer
M.C. Shimla

For: Rajeev Sood & Co.
Chartered Accountants



Place :- Shimla
Date :- 26-Sep-2023

CASH FLOW STATEMENT
SHIMLA MUNICIPAL CORPORATION


Consolidated Cash Flow Statement for Year Ended 31st March 2022

Particulars	Amount (Rs.)	Amount (Rs.)
(A) CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Receipts from Taxes	500,893,474	
Rent from Municipal Properties	33,060,165	
Fees & User Charges	41,065,033	
Sale & Hire Charges	1,659,724	
Revenue Grants, Contribution and subsidies	1,919,759	
Other Income	4,402,349	
	583,000,504	583,000,504
Payments		
Establishment Expenses	(394,683,860)	
Administrative Expenses	(19,384,562)	
Operations & Maintenance	(1,003,333,669)	
Interest & finance Charges	(5,142)	
Programme Expenses	(278,480)	
Revenue Grants, Contribution and Subsidies	(1,994,685)	
	(1,419,680,398)	(1,419,680,398)
Interest Receipts	14,279,525	
Other Receipts	10,591,064	
Other Payments	(45,941,368)	
	(21,070,780)	(21,070,780)
<u>Net Cash Flow from operating activities</u>		(857,750,673)
(B) CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase/Addition to Fixed Assets	(1,721,212)	
Sale Proceeds of assets	105,430	
Purchase of Investments		
Sale of Investments	58,390,731	
Interest on Investments	1,802,266	
	58,577,215	58,577,215
<u>Net Cash Flow from investing activities</u>		58,577,215
(C) CASH FLOWS FROM FINANCING ACTIVITIES		
Special Fund Receipts	22,612,446	
Payment out of Special Funds	(158,422,177)	



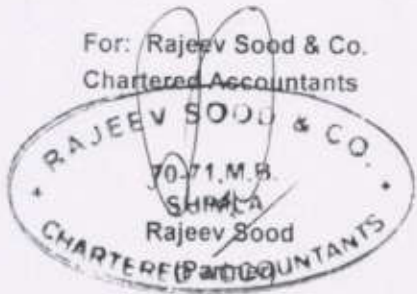
Grants Receipts	375,928,133	
Repayment of Borrowings	<u>(25,818,893)</u>	214,299,510
<u>Net Cash Flow from financing activities</u>		<u>214,299,510</u>
Net Cash Flow (A+B+C)		(584,873,949)
Opening Balance of Cash and cash equivalents		1,155,949,828
Closing Balance of Cash and cash equivalents		571,075,880


 Commissioner
 M.C. Shimla


~~Municipal Commissioner~~
 Municipal Corporation
 Shimla


 Accounts Officer
 M.C. Shimla

Place :- Shimla
 Date :- 26-Sep-2023

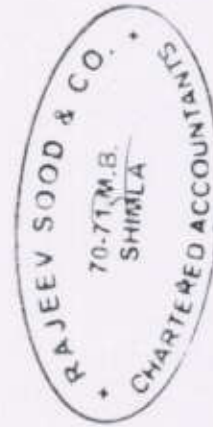
For: Rajeev Sood & Co.
 Chartered Accountants

 RAJEEV SOOD & CO.
 70-71, M.B.
 SHIMLA
 Rajeev Sood
 CHARTERED ACCOUNTANTS

SCHEDULES: ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Schedule B1: Municipal (General) Fund [Code No 310]

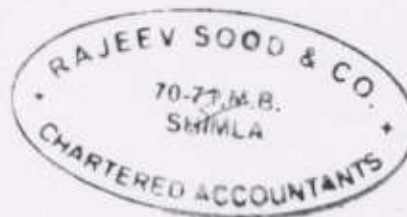
Amount in (₹)

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	1,550,475,128	-	1,550,475,128	-	1,550,475,128
3109001	Excess of Expenditure over Income	-	-	-	-	(217,194,332)
	Total Municipal Fund	1,550,475,128	-	1,550,475,128	-	1,333,280,795



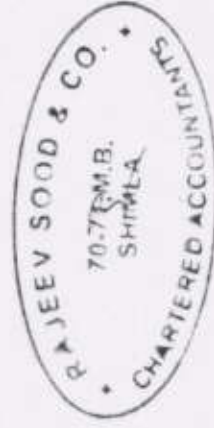
Schedule B2: Earmarked Funds Schedule B2: Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]

Particulars	Amount in (₹)			Total Funds
	Pension Fund	General Provident Fund	Contributory Pension Fund (Scheme)	
Code No.	3117002	3117001	3117003	
(a) Opening Balance	18,239,711	333,869,166	20,609,502	372,718,378
(b) Addition to the special Fund				
i) Transfer from Municipal Fund	178,377,328	-	-	178,377,328
ii) Interest /Dividend earned on special fund Investment	-	7,604,818	-	7,604,818
iii) Profit on disposable of special Fund Investment	-	-	-	-
iv) Appreciation in value of Special Fund Investments	-	-	-	-
v) Other addition	-	73,292,093	180,432	73,472,525
Total (b)	178,377,328	80,896,911	180,432	259,454,671
Total(a+b)	196,617,039	414,766,077	20,789,934	632,173,049
(c) Payment out of Fund				
i) Capital expenditure on fixed assets	-	-	-	-
Others	-	-	-	-
Sub- Total	-	-	-	-
ii) Revenue Expenditure on				
Payments out of Special Funds	183,848,205	81,740,029	711,524	266,299,758
Rent	-	-	-	-
Other Administrative Charges	-	-	-	-
Sub- Total	183,848,205	81,740,029	711,524	266,299,758
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+) ©	183,848,205	81,740,029	711,524	266,299,758
Net Balance at the year end (a+b)-(c)	12,768,834	333,026,048	20,078,410	365,873,291
Grand Total of The Special Fund	12,768,834	333,026,048	20,078,410	365,873,291



Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs)	Additions during the year	Total	Deductions during the year	Amount in (₹)		
						3	4	5 (3+4)
1	2							
312-10-01	Capital contribution	2347506132	691692634	3039198766	0	3039198766	0	3039198766
312-11-01	Capital Reserve	0	0	0	0	0	0	0
312-20-01	Borrowing Redemption Reserves	0	0	0	0	0	0	0
312-30-01	Special Fund (Utilised)	0	0	0	0	0	0	0
312-40-01	Statutory Reserves	0	0	0	0	0	0	0
312-50-01	General Reserve	0	0	0	0	0	0	0
312-60-01	Revaluation Reserve	0	0	0	0	0	0	0
	Total Reserve Funds	2347506132	691692634	3039198766	0	3039198766	0	3039198766



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

Particular	Grants from Central Government (₹)	Grants from State Government (₹)	Grants from Other Government Agencies (₹)	Grants from Financial Institutions (₹)	Grants from International Organisations (₹)	Grants from Others (₹)	Grand Total (₹)
Code No.	320-10-01	320-20-01	320-30-01	320-40-01	320-60-01	320-80-01	
Opening Balance	600,780,447	176,519,805	204,604,519	95,000	12,637,102	48,913,109	1,043,549,982
(b) Addition to the grants							
i) Grants & Contribution received during the year	433,314,647	15,971,000	208,441,738				657,727,385
ii) Interest/Dividend Received on grants Investments	9,605,512	42,221	969,705		2,275	170	10,619,883
iii) Profit on disposal of grant investment							
iv) Appreciations in value of grant investments							
v) Other addition							
Total (b)	442,920,159	16,013,221	209,411,443	95,000	2,275	170	668,347,268
Total (a+b)	1,043,700,606	192,533,026	414,015,962	95,000	12,639,376	48,913,279	1,711,897,250
i) Payment out of Funds							
Capital Expenditure on Fixed Assets							
Others	509,277,066	10,065,489	172,350,079				691,692,634
Sub-Total	509,277,066	10,065,489	172,350,079				691,692,634
Revenue Expenditure on							
Salary, wages and allowances and repair maintenance	231,155,223	70,878,270	4,253,886				306,287,379
Park, poor welfare activities etc							
Grant							
Other Administrative Charges							
Sub-Total	231,155,223	70,878,270	4,253,886				306,287,379
ii) Other:							
Loss on disposal of special fund investment							
Amortisation in value of special fund investments transferred to Municipal Fund							
fund of Grant during the year	235,335,053						235,335,053
Transfer (Other Adjustment)	2,183,271	4,506,000	58,731				6,748,002
Sub-Total	237,518,323	4,506,000	58,731				242,083,054
Total of (i+ii+iii+iv)	977,950,612	85,449,759	176,662,696				1,240,063,067
Net Balance at the year end (a+b)-(c)	65,749,994	107,083,267	237,353,266	95,000	12,639,376	48,913,279	471,834,182
Total Grants & Contribution for specific Purpose	65,749,994	107,083,267	237,353,266	95,000	12,639,376	48,913,279	471,834,182

R. JEEV SOOD & CO.
 70-71 M.B.
 SHIVLA
 CHARTERED ACCOUNTANTS

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	-	-
3306001	Other Term Loans	-	-
3307001	Bonds & Debentures	-	-
3308001	Other loans	-	-
Total Secured Loans		-	-

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	3,597,872	2,530,390
3401002	Security From Contractors	102,671,194	77,434,553
3402002	Security -Transit	-	-
3402003	Water Security from Customer	16,282,009	16,309,509
3408001	From Others (Security of Community Centre)	3,076,227	2,109,254
3408002	Deposit- Working Women	23,500	19,000
Total Deposits Received		125,650,802	98,402,706

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	800,000	-	-	-	800,000
3412001	Electric Works	-	-	-	-	-
3413001	Others	11,095,157	-	-	-	11,095,157
3418001	Other Deposit Works	-	-	-	-	-
	Total of Deposit Work	11,895,157	-	-	-	11,895,157



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	2,176,245,762	2,174,739,965
3501002	Other Liabilities - Creditors Contractors	18,321,331	29,380,375
3501003	Other Liabilities - Creditors Expenses	13,611,000	9,401,041
3501005	Creditors- Payable Against Specific Scheme	1,078	1,078
3501101	Employees Liabilities- Gross Salary	5,914,085	5,914,085
3501102	Other Liabilities - Employees Liabilities-Net Salary	29,813,579	28,046,058
3501103	Other Liabilities - Employees Liabilities-Salary Unpaid	654,226	654,226
3501104	Other Liabilities - Employees Liabilities-PF Payable	3,994,349	3,994,349
3501105	Other Liabilities - Employees Liabilities- Pension	10,656,924	548,871
3501106	Other Liabilities - Employees Liabilities- Gratuity	102,959	102,959
3501107	Employees Liabilities- Welfare funds	426,931	432,116
3501108	Employees Liabilities- Leave Salary Payable	379,261	496,289
3502001	Other Liabilities - Recoveries Payables -P F Deductos	3,439,901	3,446,901
3502002	Other Liabilities - Recoveries Payables -LIC	1,947,859	1,991,656
3502003	Other Liabilities - Recoveries Payables -Loans	(1,164,702)	(703,088)
3502004	Other Liabilities - Recoveries Payables - Societies Loans	94,713	65,570
3502005	Recovery Payable- Service Tax	(24,571,366)	(33,161,027)
3502007	Other Liabilities - Recoveries Payables - TDS	693,823	2,160,919
3502009	Other Liabilities - Recoveries Payables - VAT	567,517	567,517
3502010	Recoveries Payble-Works Contract etc	11,471,945	4,808,062
3502011	Other Liabilities - Recoveries Payables - GIS	31,703	31,783
3502012	Other Liabilities - Recoveries from staff on Deputation	5,198,048	4,952,544
3502013	Other Liabilities - Recoveries Payables - Others (RD)	7,070,982	6,171,227
3502014	TDS under GST	1,164,933	4,140,959
3502015	Recoveries Payble-Water Charges	79,389,005	79,389,005
3502016	Recoveries Payble-Panelty On Royalty	256,044	
3503003	Govt. Dues Payble-Court Atteachment etc		
3503005	Govt. dues etc. payable- Workers Welfare Cess	5,817,906	2,088,447
3504001	Refunds Payble-Taxes		
3504002	Refunds Payable- Other Revenue (Excess Deduction of Interest from Employees)	122,788	122,788
3504105	Advance collection of revenues-Rent		

Refer Note No 6

3504106	Advance Collection of Revenues-Advertisement Charges	1,055,862	
3508001	Others-Compensation Payable		1,055,862
3508002	Others-Stale Cheque	591,483	591,483
3509001	Sale Proceeds-Assets	149,609	149,609
Total other Liabilities (Sundry Creditors)		2,353,449,538	2,331,581,629

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

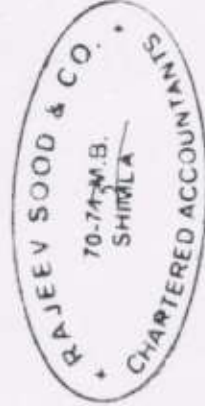
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
3601001	Provision for Expenses	-	-
3602001	Provision for Interest	-	-
3603001	Provision for other Assets	-	-
	Total Provisions	-	-



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

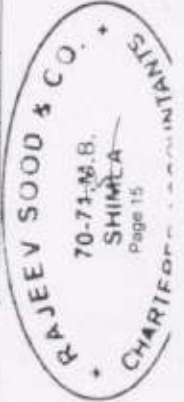
Code No.	Particulars	Opening Balance	Additions during the period	Amount capitalised during	Balance at the end of current year
1	2	3	4	5	5
4121001	Specific Grant -Water Works	166,940	-	-	166,940
4121002	Specific Grant -Public Works	3,853,898	-	-	3,853,898
4121003	Specific Grants -Health	59,904,007	-	-	59,904,007
4121004	Specific Grants -Sanitation and Solid Waste Management	1,814,788	-	-	1,814,788
4121005	CWIP- Specific Grants- Civic Amenities	8,575,498	-	-	8,575,498
4122001	Special funds -Water Works	-	-	-	-
4122002	Special Funds -Road & Buildings	436,855	-	-	436,855
4122003	Special funds -Health	-	-	-	-
4123001	Specific Shemes-Water works	-	-	-	-
4123002	Specific Shemes-Road & Buildings	12,018,300	-	-	12,018,300
4123005	CWIP -- Specific schemes - Civic Amenities	10,358,505	-	-	10,358,505
	Total	97,128,791	-	-	97,128,791

Refer Note No. 8

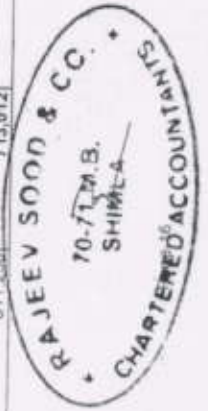


Schedule B-11: Fixed Assets [Code No. 410 & 411]

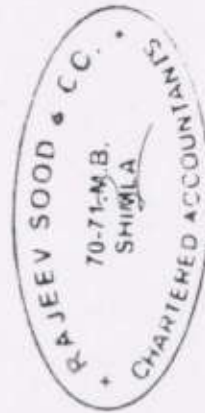
Sl. No.	Particulars	Gross Block			Accumulated Depreciation			Net Block		
		Opening Balance as on 01.04.2021	Additions	Deductions	Closing Balance as on 31.03.2022	Depreciation during the year	Sale/Disposal/Transfer/Adjustment	Closing Balance as on 31.03.2022	At the end of current year	At the end of previous year
1	2	3	4	5	6	7	8	9	10	11
	Land & Buildings :-									
O1001	Land-Grounds	7,585,515	3,357,151	0	10,942,666	0	0	0	10,942,666	7,585,515
O1002	Lands-Under Buildings	388,610,637	0	0	388,610,637	0	0	0	388,610,637	388,610,637
O1003	Land-Open Markets & Others	1,035,624,691	0	0	1,035,624,691	0	0	0	1,035,624,691	1,035,624,691
O1004	Land-Parks	83,754,317	27,945,222	0	111,699,539	0	0	0	111,699,539	83,754,317
O1005	Land-Gardens	373,077	0	0	373,077	0	0	0	373,077	373,077
O1006	Land-Vacant Land	1,275,432,425	0	0	1,275,432,425	0	0	0	1,275,432,425	1,275,432,425
O1007	Land-Forest Land	53,278,471	0	0	53,278,471	0	0	0	53,278,471	53,278,471
O2001	Buildings-Residential	257,167,717	0	0	257,167,717	136,915,355	6,012,518	0	142,927,973	120,252,362
O2002	Buildings-Official	263,869,133	2,222,699	0	266,091,832	203,578,090	5,170,045	0	209,748,135	60,291,043
O2003	Buildings-Commercial	946,531,924	34,676,437	0	981,208,361	680,248,096	29,681,076	0	709,929,172	266,283,828
O2005	Buildings-Toilets	54,562,818	9,599,679	0	64,162,497	32,442,671	2,716,196	0	35,160,867	22,120,147
O2006	Buildings-Houses	63,593,296	24,535,032	0	88,128,330	7,863,825	3,906,013	0	11,869,838	55,629,473
O2007	Parking	186,657,855	141,583,980	0	328,241,835	37,455,285	24,494,129	0	61,949,414	149,202,570
O2008	Fixed Assets-Buildings-Labour Hostel	11,190,062	0	0	11,190,062	1,832,807	467,863	0	2,300,670	9,357,255
	Infrastructure Assets:-									
O3001	Roads & Bridges-concrete	43,766,356	3,981,215	0	47,747,571	19,124,364	2,669,826	0	21,794,192	24,641,992
O3002	Roads & Bridges-Black Topped	774,672,070	9,772,232	0	784,444,302	570,446,811	21,122,195	0	591,569,006	204,225,259
O3003	Roads & Bridges-Foot Path	303,600,782	33,264,221	0	336,865,003	142,261,389	18,647,031	0	160,908,420	161,339,393
O3004	Roads & Bridges-Bridges	70,870,080	5,909,146	0	76,779,226	32,566,018	4,192,992	0	36,759,010	38,304,063



4 103005	Roads & Bridges -Stairs and Alleys	16,476,568	519,869	0	16,996,437	8,878,901	785,760	0	9,664,661	7,331,777	7,597,668
4 1 03101	Sewerage & Drainage -Open Drains	51,920,304	1,509,746	0	53,430,050	10,526,268	4,254,890	0	14,781,158	36,648,892	41,394,036
4 1 03102	Sewerage & Drainage - Underground Sewerage	308,146,901	159,462,480	0	467,609,381	46,069,488	36,395,964	0	84,465,452	383,143,929	262,077,413
4 1 03103	Sewerage & Drainage -Storm Water Drain/Naalish	121,102,301	29,929,624	0	151,031,925	20,487,221	12,573,524	0	33,060,745	117,971,180	100,615,080
4 1 03201	Water ways -Underground Water Lines	292,043,467	142,316,748	0	434,360,215	49,549,755	34,488,598	0	84,036,353	350,321,862	242,493,712
4 1 03202	Water ways -Open Wells	433,874	0	0	433,874	112,228	32,165	0	144,393	289,481	321,646
4 1 03203	Water ways- Reservoirs	2,851,223	0	0	2,851,223	657,207	219,402	0	876,609	1,974,614	2,194,016
4 1 03301	Public Lighting -Lamp Posts	205,985,021	5,756,717	0	211,741,738	122,844,272	8,858,497	0	131,702,789	80,038,970	83,140,750
4 1 03302	Public Lighting -Transformers	2,183,133	0	0	2,183,133	822,398	136,074	0	958,472	1,224,661	1,360,735
	Other Assets:-										
110-4001	Plant & Machinery -Project Machinery	46,068,589	0	0	46,068,589	43,918,157	322,565	0	44,240,722	1,827,967	2,150,432
110-4002	Plant & Machinery -Pump House Machinery	1,102,500	0	0	1,102,500	425,427	101,561	0	526,988	575,512	677,073
10-4003	Plant & Machinery -Others	148,638,210	0	0	148,638,210	105,058,674	6,506,930	0	111,595,604	37,042,606	43,579,536
105003	Vehicles -Cars	4,039,294	0	0	4,039,294	3,034,449	150,727	0	3,185,176	854,117	1,004,844
105004	Vehicles -Jeeps	6,653,493	0	0	6,653,493	5,015,763	245,656	0	5,261,439	1,392,053	1,637,709
105005	Vehicles -Cranes	5,273,237	0	0	5,273,237	3,875,687	194,633	0	4,170,320	1,102,917	1,297,550
105006	Vehicles -Trucks	94,732,518	47,810,419	0	142,542,935	45,075,860	7,591,780	0	52,667,640	89,875,295	49,656,655
105008	Vehicles -Motor Bike	159,316	0	0	159,316	34,054	18,789	0	52,843	106,473	125,262
06002	Office & other Equipments - Computers	11,610,202	3,702,080	0	15,312,282	11,162,674	1,491,923	0	12,654,597	2,657,684	447,527
06003	Office & other Equipments - Faxes	47,191	0	0	47,191	44,941	337	0	45,276	1,913	2,260
06004	Office & other Equipments - Photocopiers	1,179,789	0	0	1,179,789	1,018,639	24,172	0	1,042,811	136,978	161,150
06005	Office & other Equipments - Refrigerators	36,936	0	0	36,936	35,071	280	0	35,351	1,585	1,865
06006	Office & other Equipments - Laboratories	811,250	0	0	811,250	713,012	14,736	0	727,748	83,502	96,238



1106007	Office & other Equipments - Heater	248,569	25,587	0	274,156	120,603	21,114	0	141,717	132,438	127,965
1106008	Office & other Equipments - Others	4,613,323	1,191,450	0	6,004,773	2,999,833	450,741	0	3,450,574	2,554,199	1,813,490
1107001	Furniture, Fixture, Fittings and Electrical Appliances - Cabinets(steel Almirah)	471,136	0	0	471,136	423,579	4,756	0	428,335	42,802	47,558
1107003	Furniture, Fixture, Fittings and Electrical Appliances -Chairs	1,282,703	182,130	0	1,464,833	782,374	63,488	0	845,862	618,971	500,329
1107004	Furniture, Fixture, Fittings and Electrical Appliances -Fans	21,608	0	0	21,608	15,020	659	0	15,678	5,929	6,588
1107005	Furniture, Fixture, Fittings and Electrical Appliances -Electrical Fittings	310,304	0	0	310,304	204,013	10,629	0	214,642	95,652	106,291
1107006	Electrical Appliances - Tables	824,455	103,679	0	928,134	556,092	35,598	0	591,690	336,444	268,363
1107007	Furniture, Fixture, Fittings and Electrical Appliances -Sofa Sets	657,242	0	0	657,242	559,719	9,752	0	569,471	87,771	97,523
1107008	Furniture, Fixture, Fittings and Electrical Appliances -Others	717,877	0	0	717,877	357,509	36,037	0	393,548	324,331	360,368
1108001	Other Fixed Assets -Dumper container	11,991,508	0	0	11,991,508	8,955,057	455,468	0	9,410,525	2,560,983	3,036,461
1108002	Other Fixed Assets -Dust Bin	6,581,640	2,335,091	0	8,916,731	5,440,685	486,872	0	5,929,557	2,987,174	1,140,955
1108003	Other Fixed Assets -Others	32,691,181	0	0	32,691,181	14,053,069	2,795,717	0	16,848,786	15,842,395	18,638,112
	Total Fixed Assets	7,203,248,069	691,692,634	0	7,894,940,723	2,378,762,430	240,893,780	0	2,619,656,210	5,275,284,513	4,824,485,659



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	510,000	-	510,000	-
4206001	Units of Mutual Funds		-	-	-	-
4207001	Others	SJPNL	649,445,050	-	649,445,050	-
4208001	Other Investments	FD in Banks	-	-	10,000,000	-
Total of Investment General Fund			649,955,050	-	659,955,050	-

Refer Note No. 10

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	336,386,731	-	336,226,650	-
Total of GP Fund Investments:-			336,386,731	-	336,226,650	-
4218001	Pension Fund Investments	FD in State Banks	-	-	-	-
Total of Pension Fund Investments:-			-	-	-	-
4218001	CPS Fund Investment	FD in State Banks	-	-	13,800,000	-
Total CPS Fund Investment:-			-	-	13,800,000	-
4218001	Grant Fund Investments	FD in State Banks	3,978,531	-	20,416,530	-
Total of Grant Fund Investments:-			3,978,531	-	20,416,530	-
Grand Total of Other Fund Investments			340,365,262	-	370,443,180	-

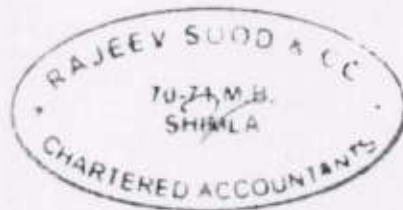
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Schedule B-14: Stock in Hand (Inventories) [Code 430]

Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
4301001	Store -Opening Stock	-	-
4301002	Store -Closing Stock	-	-
4301003	Store -Purchases	12,135,530	12,135,530.00
4302001	Loose Tools	81,399	81,399.00
4308001	Others	85,344	85,344.00
	Total Stock In Hand	12,302,273.00	12,302,273.00

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-15: Sundry Debtors (Receivables) (Code No 431)

Code No.	Particulars	Gross Amount	Provision for Outstanding	Net Amount (₹)	Previous year Net amount (₹)
1	2	3	4	5=(3-4)	6
4311001	Receivables for Property Taxes				
	Upto 2 Years	78,379,829		78,379,829	93,543,781
	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	78,379,828.85		78,379,828.85	93,543,780.95
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	487,350		487,350	469,917
	Net Receivables of Other Taxes-Show Tax	487,350		487,350	469,917
4313001	Receivable for Fees & User Charges-Licence fees	270,902		270,902	270,902
4313002	Receivable for Fees & User Charges-Advertisement Fees				
	Sub- total	270,902.00		270,902.00	270,902.00
4313003	Receivables for Fees and other Charges- Water Charges				
	Less than 3 Years	159,154,406		159,154,406	159,154,406
	More than 3 Years				
	Sub- total	159,154,406		159,154,406	159,154,406
4314001	Receivables from other Sources- Rent				
	Less than 2 Years	170,238,421		170,238,421	107,250,251
	More than 2 Years but less than 3 Years				
	More than 3 Years				
	Sub- total	170,238,421		170,238,421	107,250,251
4314002	Receivables from other Sources- Interest Accured & Due	40,306,246		40,306,246	40,450,856
4314003	Receivables from other Sources- Interest Accured & But Not Due on Grant Fund Investments				
4314005	Receivables from other Sources- Interest due from Employees	519,602		519,602	519,602
4314006	Receivables from other Sources- Hospital Dues	2,125,548		2,125,548	2,125,548
4315001	Receivable from Govt. Grants				
4318001	Receivable Control Account-Property Tax	0		0	
4318002	Receivable Control Account-Cess				
4318004	Receivable Control Account-Rent				
	Sub- total	42,951,396		42,951,396	43,096,006
	Net Receivables from other Sources	213,189,817		213,189,817	150,346,256
	Total Sundry Debtors (Receivables)	451,482,303		451,482,303	403,785,262

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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	1,597
Balance with Bank - Municipal Funds			
4502101	Nationalised Banks -SBI	36,877,738	32,089,480
4502102	Municipal Fund State Bank of Patial, Shimla		
4502103	UCO Bank (ARTRAC)	70,921	69,176
4502104	MC Fund- Indian Bank, Shimla(Property Tax Account)	1,038,534	4,911,957
4502105	MC Fund- Punjab & Sind Bank, Sanjauli (WWH)	2,665,612	2,777,001
4502106	Union Bank of India, The Mall Shimla	28,385	5,000,000
4502201	Other Scheduled Banks-HDFC Bank	3,842,736	3,550,651
4502203	MC Fund, HDFC Bank, The Mall Shimla (Water & Sewerage Collectdn)	76,437	11,161,168
4502206	MC Fund, Indus Bank, The Mall Shimla	139,397	
4502207	AU Small Finance Bank, The Mall Shimla	81,255,693	20,030,323
4502208	Axis Bank, The Mall Shimla (Gateway)	437,528	
4502301	Scheduled Co-operative Banks-HPSCB (Main)	57,209,346	49,361,152
4502302	Municipal Fund-H P State Co Op Bank, The Mall Sml		
4502303	Municipal Fund Schdule Co-Op Bank-HPSCB, Shimla	202,372	1,917,404
Sub-total		183,844,698	130,868,311
Balance with Bank - Special Funds			
4504101	Nationalised Banks-State Bank of Patiala		
4504102	Nationalised Banks-PNB (Main)	13,912,399	49,126
4504103	Special Fund- SBI (P&G Fund)	7,837,133	3,577,146
4504301	Scheduled Co-operative Banks-HPSCB (Main) GP Fund	2,669,765	4,779,484
Sub-total		24,419,298	8,405,756
Balance with Bank - Grant Funds			
4506101	Grant Fund-UCO Bank, ARTRAC Shimla (Biodiversity Management Committee A/C)	278,175	273,780
4506102	Nationalised Banks-PNB (Near Lift)	6,214	2,604,386
4506103	Nationalised Banks-UCO Bank (Main)		
4506104	Nationalised Banks-District Treasury Shimla (PLA)		
4506105	Grant Fund- Indian Bank The Mall Shimla (JNNURM)		91,379
4506106	Grant Fund -SBI Shimla (ESCROW ACCOUNT)	1,461,298	1,422,500

4506107	Punjab & Sind Bank, The Ridge, Shimla	365,878	2,645,929
4506108	Indian Bank (Socio Eco Census Account)	50,576	450,406,341
4506109	Central Bank of India (Zero Waste Project)	-	-
4506110	SBI, Lower Bazar, Shimla (JNNURM-EU)	69,143	67,308
4506111	Grant Fund- SBI, The Mall, Shimla- (CCBP A/c)	348,580	349,229
4506112	UCO Bank (ARTRAC), Grant Fund (Swachh Bharat Mission)	7	2,257,780
4506113	Grant Fund-Nationalized-SBI Bank, Anaj Mandi, PMAY (HFA) FUND	1,485,000	576,089
4506114	Grant Fund-Nationalized-SBI Bank, Scandal Point, The Mall Shimla-CFC	-	-
4506115	Grant Fund-Nationalized-Indian Bank, Scandal Point, The Mall Shimla-Public Contribution A/c	1,587	1,543
4506116	Grant Fund-Nationalized- Bank of Baroda, The Mall Shimla-CFC	292,387	99,613,556
4506117	Grant Fund-Nationalized- UCO Bank Main, The Mall Shimla- "Cesus"	2,269,744	2,215,535
4506118	Grant Fund-Nationalized- IDBI Bank, The Mall Shimla	22,247,577	13,212,242
4506119	UCO Bank, the Mall Shimla (Sanitary Landfill site)	30,370,578	29,830,121
4506120	SBI Kalbari, (Rehabilitation of water supply)	-	-
4506121	SBI Kalbari, (Ashiana-1)	5,999,677	4,420,746
4506122	UCO Bank, the Mall Shimla (Ashiana-II)	-	78,053,342
4506123	UCO Bank, the Mall Shimla (RAY)	23,104,998	51,830,833
4506124	SBI Kalbari, (Sewerage Networking)	28,677	27,916
4506125	H P Gramin Bank (Misc A/c)	18,336,838	17,775,783
4506128	Union Bank, The Mall Shimla (SJVN Ltd)	3,355,043	-
4506129	Union Bank, The Mall Shimla (SJVN Ltd) Laboratory	1,643,992	-
4506201	Grant Fund-J and k Bank, The Mall, Shimla (JNNURM)	5,171,848	5,036,584
4506202	Grant Fund (JNNURM)- ICICI Bank, Shimla	127,914	5,632
4506203	Grant Fund-J and k Bank, Shimla (JNNURM - PIU)	156,144	1,381,572
4506204	J&K Bank, Shimla (JNNURM - ASHIANA)	-	1,418,813
4506205	ICICI Bank Shimla (JNNURM Ashiana-II)	-	18,522,262
4506206	HDFC Bank Shimla (JNNURN-RAY)	11,909,298	12,251,633
4506207	Indusind Bank, Shimla (JNNURM-e-Gov)	27,449,345	31,739,148
4506208	UCO BANK(ARTRAC) Shimla (Small Grant - ICLEI-SA)	17,852	17,413
4506209	ICICI Bank Shimla (JNNURM Capacity Building)	168,802	132,180
4506210	HDFC Bank Shimla (CHALLENGE FUND)	388,103	371,483

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4506211	Indusind Bank Shimla(JNNURM-Sanitary Landfill Site)	-	12.863
4506212	Grant Fund, Beneficiary Share A/c, Himachal Gramin Bank, The Mall Shimla (Ashiana-JNNURM)	13,366,171	12,030,752
4506213	AXIS Bank, Kasumpti (Grant Fund)	232,580	30,194,978
4506215	Grant Fund-other Scheduled-ICICI Bank, The Mall Shimla-CFC	801,614	13,205,154
4506216	Grant Fund-other Scheduled-HDFC Bank, The Mall Shimla-Shimla Smart City	33,199,008	28,355,433
4506217	Axis Bank 15th CFC	39,149,582	91,690,141
4506218	RBL Bank (Grant Fund)	2,563,272	-
4506219	AU Small Finance Bank	112,995,926	11,247,013
4506301	Scheduled Co-operative Banks-HPSCB (JNNURM)	1,589,491	919,245
4506302	Grant Fund, HP State Co-op Bank, The Mall Shimla (Greater Shimla Water Supply & Sewerage Circle)	-	-
4506303	HPSCB CLC (NULM)	11,495	11,325
4506304	HPSCB Challenge Fund (Beneficiary Share)	1,795,873	454,205
Sub-total		362,810,287	1,016,674,165
Total Cash and Bank Balances		571,075,880	1,155,949,828

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

Code No.	Particulars	Balance outstanding at the end of the	Balance outstanding at the
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	76,570 00
4601004	Loans and advances to employees- Festival Advance	142,113	354,465 00
4601005	Loans and advances to employees- Vehicle Advance	-	-
4601006	Loans and advances to employees- Warm Clothing advance	1,107	1,107 00
4601007	Loans and advances to employees-Medical Advance	185,226	342,726 00
4601008	Loans and advances to employees- Others	55,578	155,578 00
4602001	Employee Provident Fund Loans	-	-
4604001	Advance to Suppliers and Contractors-Public Works	826,596	397,421 00
4604002	Advance to Suppliers and Contractors-Stores	13,304,301	2,007,646 40
4604003	Advance to Suppliers and Contractors-Material issued to Contractors/Store	(5,048,331)	-
4604004	Advance to Suppliers and Contractors-Lease Rentals	5,000	5,000 00

4605001	Advance to others -Permanent Advances	72,489	77,788.00
4605002	Advance to Others-Advance against Projects	23,482,561	23,482,561.00
4605003	Advance to Others-Advance against Scheme	5,707,891	5,707,891.00
4605005	Advance to others -Temporary Advance to HODs	177,492,538	165,165,340.00
4606001	Advance to others-Deposit with External agencies (Electricity)	63,635,531	12,090,687.00
4606002	Advance to others-Deposit with External agencies(Telephone)	12,621	12,621.00
4606003	Deposit with External Agencies-Water	4,388,827	4,388,827.00
4606004	Deposit with External Agencies-Petrol Pumps	2,200	2,200.00
4606005	Deposits with External Agencies- Others	19,203,840	17,768,840.00
Sub- Total		303,546,658	232,037,268
4612001	Less: Accumulated Provisions against Loans Advances and Deposits(Schedule B-18 (a))	-	-
Total Loans, Advances and Deposits		303,546,658	232,037,268

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	3	4
4701001	Deposit Works -Civil Work	-	-
4701002	Deposit Works -Electrical Work	-	-
4701003	Deposit Works- Other	-	-
4704001	Suspense Account	41,801	41,801
Total Other Assets		41,801	41,801

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		-	-

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	41291472	56,918,847
1100102	Property Tax Commercial Buildings	103228680	121,430,681
1100103	Property Tax Land	2949389	8,131,264
1100201	Water Tax	0	-
1100301	Sewerage Tax	0	-
1100701	Vehicle Tax	0	-
1100801	Tax on Animals	0	-
1101401	Show tax	85,768	81,684
Total Tax Revenue		147,555,309	186,562,476

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	15,150,359	30,691,742
1201004	Taxes & Duties Collected by other- Tax on Sale of Liquor	4,282,663	5,520,780
1202001	Compensation in lieu of Taxes/Duties-Compensation in lieu of Octroi	327,300,923	319,774,339
Total Assigned Revenues & Compensation		346,733,945	355,986,861

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	453,861	1,038,450
1301002	Rent from Civic Amenities-Shopping Complexes	74,075,927	28,298,960
1301005	Rent from Civic Amenities-Marriage/Community Halls	338,600	103,795
1301008	Rent from Civic Amenities-Labour Hostel	-	-
1301009	Rent from Civic Amenities - Use of Open Space	399,622	480,000
1301010	Rent from Civic Amenities- Working Women Hostel	464,090	373,260
1302001	Rent from Office Buildings-Quarters	-	-
1303001	Rent from Guest-Houses	2,178,000	1,188,000
1304001	Rent from lease of Land	18,639,523	20,697,550
1308001	Other Rents-Lease Rentals Municipal Assets	-	-
1309001	Rent remission and refund	-	-
Total Rental Income from Municipal Properties		96,549,623	52,180,015



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	-	-
1401103	Licensing Fees-Shops	583,994	605,550
1401105	Licensing Fees-Staff Quarters	-	2,180,400
1401106	Licensing Fees-Plumbing License	666,828	1,427,391
1401108	Licensing Fees-Slaughtering	-	-
1401111	Fees & User Charges- License Fees- Others	1,110,862	2,636,000
1401301	Fees for Certificates or Extract-Copying	133,350	36,550
1401302	Fees for Certificates or Extract-Birth & Death Certificate	38,732	174,579
1401304	Fees for Certificate-Marriage	63,526	53,570
1401305	Fees for Certificates or Extract - Other	88,450	85,590
1401403	Development Charges-Demolition	-	-
1401502	Regularization Fees-Regularization	-	-
1401503	Regularization Fees-Revalidation	2,797,240	1,108,630
1401504	Regularization Fees-Conversion Fees	-	-
1402003	Penalties and Fines-Surcharge	156,844	3,000
1402004	Penalties and Fines-Others	-	-
1404001	Other Fees-Advertisement Fees	282,313	395,570
1404002	Other Fees-Tuition Fees	183,400	731,430
1404006	Other Fees-Connection	-	-
1404007	Other Fees-Disconnection Charges	-	-
1404012	Other Fees-Fees for Job Porters	-	-
1404013	Other Fees-Compounding Fee	104	-
1404014	Other Fees-NOC Fee	18,343,212	20,039,382
1404015	Other Fees- Forest application processing Fees	230,027	171,831
1404016	Other Fees- Plantation Fees	1,000	-
1404017	Fees&User Charges-Other Fees-Green Fees on Vehicle	-	-
1404018	Inspection Fee (Architect Planner)	-	-
1405005	User Charges - Garbage Collection Charges	-	-
1405004	User Charges - Funeral Van	-	-
1405007	User Charges-Septic Tank Clearance	-	-
1405011	User Charges-Pay and Use Toilets	-	-
1405012	User Charges-Water Charges (Domestic)	-	19,810
1405014	User Charges-Water Tanker	-	-
1405015	User Charges-Meter charges	-	-
1405020	User Charges-Parking Fees	-	-
1405021	User Charges-Laboratory Charges	9,500,342	5,210,408
1405022	User Charges-Telephone Tower Charges	-	-
1405023	User Charges-Connection Maintenance Charges	711,652	3,470,667
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	Entry Fees-Parks	-	-
1407001	Service/Administrative Charges-Service Charges	92,150	59,500
1407002	Service/Administrative Charges-Percentage on Deposit Works	25,180	11,089
1407004	Service/Administrative Charges-Road Damage Recovery Charges	-	-
1407005	Service/Administrative Charges-Stacking Charges	4,349,346	5,466,301
1407007	Service/Administrative Charges-Plan Processing Charges	200	500
1407008	Fees & User Charges- Dumping Charges	370,733	295,586
1408001	Other Charges-Other Charges	1,830,905	5,207,078
	Total Fees & User Charges	41,683,936	49,629,291

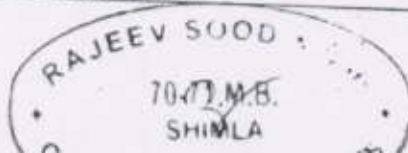


Schedule I-5 : Sale & Hire Charges - Income head-wise [Code No. 150]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1501005	Sale of Products-Compost	-	-
1501006	Sale of Products-Nursery Plant	-	-
1501009	Sale of Products-Grass	-	-
1501011	Sale of Products-Others	-	-
1501101	Sale of Forms & Publications-Tenders	1,544,225	1,429,412
1501102	Sale of Forms & Publications-Data	350	-
1501103	Sale of Forms & Publications-Plans	38,810	31,610
1501105	Sale of Forms & Publications-Forms & Publication	9,710	4,850
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	-	-
1504002	Hire Charges for Vehicles- Others	264,829	114,360
1504101	Hire Charges on Equipments-Rollers	281,600	217,900
1504102	Hire Charges on Equipments-Tools & Equipments	-	-
Total Income from Sale & Hire Charges -		2,139,524	1,798,132

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	204,536,874	224,494,100
1601004	Revenue Grants-Water Works Maintenance Grant	-	-
1601005	Revenue Grants Contribution- Other Development Grant	101,750,505	143,892,975
1602001	Re-imbursment of Expenses-Salary of Health staff from CPWD	-	33,619,753
1603001	Contribution towards schemes	1,919,759	1,874,707
Total Revenue Grants, Contribution & Subsidies		308,207,138	403,881,535

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	507,532	10,490,064
1708001	Other-Other Income	-	-
Total Income from Investments		507,532	10,490,064

Schedule I-8: Interest Earned [Code No. 171]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1711001	Interest from Bank Account-SB Accounts	14,114,165	6,342,320
1712001	Interest on Loans and advances to employees-HBA	-	-
1712004	Interest on loans and advances to employees-Festival	541,500	-
1712005	Interest on loans and advances to employees-Vehicle	-	-
1712006	Interest on loans and advances to employees-Warm Clothing	-	-
1712007	Interest on loans and advances to employees-Others	-	-
1718001	Interest on Debtors and Other receivable-General Tax	122,229	284,000
1718002	Interest on debtors and other receivable (Rent)	43,131	225,048
1718003	Others-Others	-	-
Total. - Interest Earned		14,821,025	6,851,368



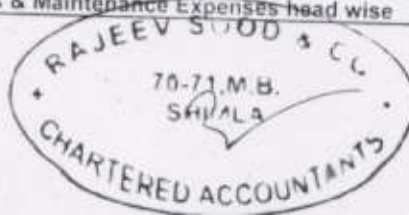
Schedule I-9: Other Income [Code No. 180]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1801001	Deposit Forfeited-EMD	419,200	351,350
1801002	Deposit Forfeited-Security	891,279	66,035
1802001	Insurance Claim Recovery	-	-
1804001	Recovery From Employees	1,275,097	940,353
1805001	Unclaimed Refund Payable/Liabilities Written Back-Stale Cheques	-	-
1808001	Miscellaneous-Income	3,938,003	2,314,498
Total Other Income		6,523,579	3,672,236

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	13,525,617	14,832,434
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	304,189,084	310,976,958
2101003	Salary, Wages and Bonus-Wages	4,244,022	1,041,222
2101004	Salary, Wages and Bonus-Exgratia	149,200	792,160
2102002	Benefits and Allowances-LTC	-	-
2102003	Benefits and Allowances-Medical reimbursement	4,275,736	4,039,515
2102006	Benefits and Allowances-Uniform to Staff	-	-
2102007	Benefits and Allowances-Compensation to Staff	-	-
2102008	Benefits and Allowances-Honorarium to Corporators	2,392,000	2,697,000
2102009	Benefits and Allowances-Honorarium to Officers and Staff	-	-
2102010	Benefits and Allowances-Training	2,876,331	136,659
2102012	Benefits and Allowances-HRD Activities	-	-
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab Staff	-	-
2103003	Pension-Pension Contribution	10,459,360	9,534,490
2103004	Pension-Pension Fund Deficit Contribution	158,765,773	143,296,678
2103005	Pension-Contribution to other Fund	15,965,253	15,261,766
2104001	Other Terminal & Retirement Benefits-Leave Encashment	17,319,348	19,077,027
2104002	Other Terminal & Retirement Benefits-Death cum Retirement Gratuity	4,732,689	3,993,080
2104003	Other Terminal & Retirement Benefits-Contribution to PF or other Funds	182,878	62,292
Total Establishment Expenses		539,077,291	525,741,280

Schedule I-11: Administrative Expenses [Code No. 220]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2201001	Rent, Rates and Taxes- Rent	-	-
2201002	Rent, Rates and Taxes- Land Revenue	-	-
2201003	Rent, Rates and Taxes- Land Revenue	-	-
2201101	Office maintenance-Electricity	2,407,263	2,655,677
2201102	Office maintenance-Water	195,008	80,585
2201103	Office maintenance-Security expenses	288,416	65,600
2201104	Office maintenance-Internet Expenses	58,107	53,309
2201105	Office maintenance-Laboratory Expenditure	-	-
2201201	Communication Expenses-Telephone	686,520	646,814
2201202	Communication Expenses-Mobile	72,624	40,185
2202001	Books & Periodicals-Megasines	-	-
2202002	Books & Periodicals-Newspapers	29,515	27,621
2202003	Books & Periodicals- Journals	-	-
2202004	Books & Periodicals-Books	22,425	-
2202101	Printing and Stationery-Service Postage	410,243	266,756
2202102	Printing and Stationery-Printing	578,122	514,794
2202103	Printing and Stationery-Stationery	590,211	398,959
2202104	Computer consumables	192,176	181,900
2203001	Traveling & Conveyance-Fuel	-	-
2203002	Traveling & Conveyance-Traveling	45,232	20,173
2203003	Traveling & Conveyance-Petrol & Diesel	1,406,246	1,482,034

2204001	Insurance		
2205001	Audit Fee	367,787	727,223
2205101	Legal Expenses-Legal Fees	134,400	-
2205103	Legal Expenses-Suit Compromises	1,113,373	3,190,746
2205301	Professional and other fees-Architect Fees	42,972	-
2205302	Professional and other fees-Engineers Fees	-	16,000
2205303	Professional and other fees-Technical Fees	-	20,694,569
2205304	Professional and other fees-Consultancy Charges	571,983	1,766,500
2206001	Advertisement and Publicity-Hospitality Expenses	13,830,100	15,803,454
2206002	Advertisement and Publicity-Advertisement	219,832	239,911
2206003	Advertisement and Publicity-Organization of Festival	758,244	1,025,000
2206101	Membership & Subscription	330,400	4,960
2208001	Expenditure on Urban Forestry	23,600	1,252
2208002	Cremation of unclaimed Dead Bodies	21,225	39,975
2208003	Other Office Expenses	853,220	1,059,080
		1,961,735	2,267,046
	Total Administrative Expenses	27,210,979	53,270,124

Schedule I-12: Operations and Maintenance [Code No. 230]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2301001	Power & Fuel		
2302001	Bulk Purchases-Electricity	2,946,212	1,591,885
2302002	Bulk Purchases-Water	46,650,175	41,015,012
2303001	Consumption of Stores-Stores	-	-
2304001	Hire Charges- Machinery Rent	-	-
2304002	Hire Charges-Others (Tanker)	37,719	297,592
2305001	Repair & Maintenance Infrastructure Assets-Road & Bridges	147,110,512	180,400,856
2305002	Repair & Maintenance Infrastructure Assets-Fly Overs	-	-
2305003	Repair & Maintenance Infrastructure Assets-Water Supply Lines	-	-
2305004	Repair & Maintenance Infrastructure Assets-Street Lighting	-	-
2305005	Repair & Maintenance Infrastructure Assets-Storm Water	6,888,919	4,304,484
2305006	Repair & Maintenance Infrastructure Assets-Drains	2,660,887	2,191,312
2305008	Repair & Maintenance Infrastructure Assets-Sewerage Lines	-	-
2305009	Repair & Maintenance Infrastructure Asset- Footh path	57,426,362	43,096,610
2305010	Repair & Maintenance Infrastructure Assets- Others	829,962	478,964
2305101	Repair & Maintenance-Civic Amenities-Parks	1,642,536	2,965,670
2305104	Repair & Maintenance-Civic Amenities Playgrounds	-	522,251
2305106	Repair & Maintenance-Civic Amenities Parking lots	519,159	-
2305108	Repair & Maintenance-Civic Amenities-Houses	-	-
2305109	Repair & Maintenance-Civic Amenities Commercial Complex	2,477,321	2,422,257
2305115	Repair & Maintenance-Civic Amenities-Public Toilets	3,769,070	4,645,155
2305201	Repair & Maintenance-Buildings-Official Buildings	2,784,323	4,772,146
2305202	Repair & Maintenance-Buildings-Residential Buildings	4,463,688	7,367,273
2305301	Repair & Maintenance-Vehicle	5,083,128	3,904,913
2305901	Repair & Maintenance-Others-Furniture Fixture	73,850	76,500
2305902	Repair & Maintenance-Others-Electrical appliances	124,075	2,869
2305903	Repair & Maintenance-Others-Office Equipment	10,388	53,223
2305904	Repair & Maintenance-Others-Other Fixed Assets	-	-
2305905	Repair & Maintenance-Others-Survey & Drawing Equipment	-	-
2308001	Other Operating & Maintenance expenses-Testing & Inspections	-	-
2308002	Other Operating & Maintenance expenses-Water Purification	-	-
2308003	Other Operating & Maintenance expenses-Garbage Clearance	61,709,544	59,710,532
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	16,295,829	12,450,368
2308008	Other Operating & Maintenance expenses-Others	-	-
	Total Operations & Maintenance Expenses head wise	363,503,659	372,269,873



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	-	-
2406002	Other Interest- Hire Purchases	-	-
2406003	Late fee/Interest/Damage Charges	-	4,800
2407001	Bank Charges	5,142	2,112
2408001	Other Finance Expenses-Discout on early/prompt payment	9,079,008	16787730
2408003	Rebate on collections through online mode	6,181	1800
Total Interest & Finance Charges		9,090,331	16,796,442

Schedule I-14: Programme Expenses [Code No. 250]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2502001*	Own Programme	-	-
2503001	Share in Programme of others	278,480	252,335
Total Programme Expenses		278,480	252,335

Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No. 260]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2601003	Revenue Grants for-Health & others	-	-
2602001	Revenue Contribution-Water Works	66,000	-
2602003	Revenue Grants for-Health & others	-	-
2603001	Revenue Subsidies-Water Works	-	2,105,000
2603002	Revenue Subsidies-Road & Buildings	-	-
2603003	Revenue Grants for-Health & others	1,928,685	1,930,000
Total Revenue Grants, Contributions & Subsidies		1,994,685	4,035,000

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		-	-

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Schedule I-18: Depreciation [Code No. 272]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2722001	Depreciation-Buildings	73,449,940	61,440,959
2723001	Depreciation-Roads & Bridges	47,417,806	45,756,151
2723101	Depreciation-Sewerage and Drainage	55,224,378	36,870,690
2723201	Depreciation-Waterways	34,740,165	24,963,325
2723301	Depreciation-Public Lighting	8,994,571	9,365,162
2724001	Depreciation-Plant & Machinery	6,961,056	8,189,478
2725001	Depreciation-Vehicles	8,201,585	5,578,217
2726001	Depreciation-Office & Other Equipments	2,003,303	603,096
2727001	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	160,919	152,613
2728001	Depreciation-Other Fixed Assets	3,740,057	2,642,042
	Total Depreciation	240,893,780	195,561,733

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	Period Period Items-Other Revenues	-	-
2804001	Period Period Items-Other Income	-	-
	Sub Total Income (a)	(133,262)	(322,265)
	Expenses	(133,262)	(322,265)
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	-	-
	Sub Total Expenses (b)	-	3,560,023
	Total Prior Period (Net) (a-b)	(133,262)	3,237,759

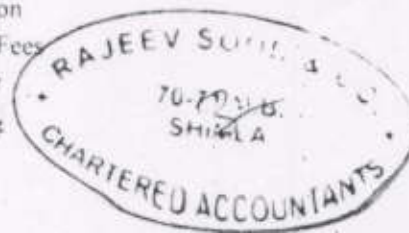


CASH FLOW STATEMENT

SHIMLA MUNICIPAL CORPORATION

Cash Flow Statement for Year Ended 31st March 2022

Particulars	Amount (Rs.)	Amount (Rs.)
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Receipts from Taxes		
Taxes and Dutis collected by others -Tax on		
1201003 Consumption of Electricity	15150359	
Taxes and Dutis collected by others -Tax on sale of		
1201004 Liquor	4282663	
Compensation in lieu of Taxes/Duties-Compensation in		
1202001 lieu of Octroi	327300923	
4318001 Receivable Control Account-Property Tax	<u>154159529.1</u>	500893474
Rent from Municipal Properties		
1301005 Rent from Civic Amenities-Marriage/Community Halls	338600	
1301009 Rent from Civic Amenities - Use of Open Space	399622	
1301010 Rent from Civic Amenities- Working Women Hostel	464090	
1303001 Rent from Guest-Houses	198000	
4318004 Receivable Control Account-Rent	<u>31659852.98</u>	33060165
Fees & User Charges		
1401102 Licensing Fees-Hawking	584248	
1401105 Licensing Fees-Staff Quarters	79066	
1401108 Licensing Fees-Slaughtering	1110862	
1401111 Fees & User Charges- Licence Fees- Others	133350	
1401301 Fees for Certificates or Extract-Copying	38732	
1401302 Fees for Certificates or Extract-Birth & Death Certificate	63526	
1401304 Fees for Certificate-Marriage	88450	
1401403 Development Charges-Demolition	0.00	
1401502 Regularization Fees-Regularization	2797240	
1401504 Regularization Fees-Conversion Fees	156844	
1402004 Penalties and Fines-Others	250918	
1404001 Other Fees-Advertisement Fees	183400	
1404012 Other Fees-Fees for Job Porters	104	
1404013 Other Fees-Compounding Fee	18343212	
1404014 Other Fees-NOG		



1404015 Other Fees- Forest application processing Fees	1000	
1405020 User Charges-Parking Fees	9500342	
1405022 User Charges-Telephone Tower Charges	711652	
1406001 Entry Fees-Parks	92150	
1407001 Service/Administrative Charges-Service Charges	25180	
Service/Administrative Charges-Road Damage Recovery		
1407004 Charges	4349346	
1407005 Service/Administrative Charges-Stacking Charges	200	
1407007 Service/Administrative Charges-Plan Processing Charges	370733	
1407008 Fees & User Charges- Dumping Charges	1830905	
1408001 Other Charges-Other Charges	123546	41065033

Sale & Hire Charges

1501101 Sale of Forms & Publications-Tenders	1544225	
1504101 Hire Charges on Equipments-Rollers	15000	
1501103 Sale of Forms & Publications-Plans	38810	
1501102 Sale of Forms & Publications-Data	350	
1501105 Sale of Forms & Publications-Forms & Publication	9710	
1504002 Hire Charges for Vehicles-Others	51629	1659724

Revenue Grants, Contribution and subsidies

1603001 Contribution towards schemes-	1919759	1919759
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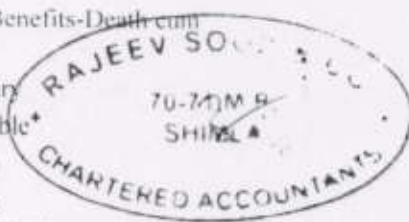
Other Income

1801001 Deposit Forfeited-EMD	419200	
1808001 Miscellaneous-Income	3983149	4402349

Payments

Establishment Expenses

2101001 Salary, Wages and Bonus-Salary & Allowance-Officers	6630	
2101002 Salary, Wages and Bonus-Salary & Allowances-Staff	2540920	
2101004 Salary, Wages and Bonus-Exgratia	149200	
2102003 Benefits and Allowances-Medical reimbursement	4135182	
2102008 Benefits and Allowances-Honorarium to Corporators	2164500	
2102010 Benefits and Allowances-Training	1630594	
2103005 Pension-Contribution to other Funds	11636	
Other Terminal & Retirement Benefits-Leave		
2104001 Encashment	15030540	
Other Terminal & Retirement Benefits-Death cum		
2104002 Retirement Gratuity	374640	
3501102 Employees Liabilities- Net Salary	204777626	
3501104 Employees Liabilities- PF Payable	13744615	
3501105 Employees Liabilities- Pension	55444665	
3501106 Employees Liabilities- Gratuity	23572210	
3501107 Employees Liabilities- Welfare funds	1161841	
3501108 Employees Liabilities- Leave Salary Payable	1860371	



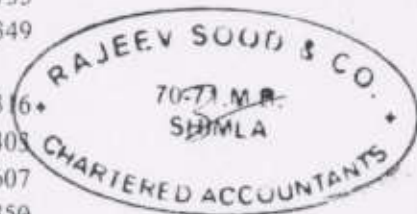
3502001 Recoveries Payble-P.F.deductions	3484039	
3502002 Recoveries Payble-LIC	10132813	
3502003 Recoveries Payble-Loans	24700791	
3502004 Recoveries Payble-Societies	2479042	
3502011 Recoveries Payble-GIS	147590	
	27151361	
3502012 Recoveries Payble-Recovery from staff on deputation		
4601007 Loans and advances to employees-Medical Advance	(16946.00)	(394,683.860)

Administrative Expenses

2201101 Office maintenance-Electricity	2407263	
2201102 Office maintenance-Water	195008	
2201103 Office maintenance-Security expenses	2700	
2201104 Office maintenance-Internet Expenses	58107	
2201201 Communication Expenses-Telephone	686520	
2201202 Communication Expenses-Mobile	72624	
2202002 Books & Periodicals-Newspapers	29515	
2202004 Books & Periodicals-Books	22425	
2202101 Printing and Stationery-Service Postage	3513	
2202102 Printing and Stationery-Printing	578122	
2202103 Printing and Stationery-Stationery	291197	
2202104 Computer consumables	192176	
2203002 Traveling & Conveyance-Traveling	4186	
2203003 Traveling & Conveyance-Petrol & Diesel	1387555	
2204001 Insurance	367787	
2205001 Audit Fees	134400	
2205103 Legal Expenses-Suit Compromises	42972	
2205303 Professional and other fees-Technical Fees	571983	
2205304 Professional and other fees-Consultancy Charges	8396199	
2206001 Advertisement and Publicity-Hospitality Expenses	219832	
2206002 Advertisement and Publicity-Advertisement	758244	
2206003 Advertisement and Publicity-Organisation of Festival	330400	
2206101 Membership & Subscription	23600	
2208001 Others- Expenditure on Urban Forestry	21225	
2208002 Others- Cremation of unclaimed Dead Bodies	841220	
2208003 Others- Other Office Expenses	1745789	(19,384.562)

Operations & Maintenance

2301001 Power & Fuel	2946212	
2302001 Bulk Purchases-Electricity	20808862	
2304002 Hire Charges-Others	37719	
Repair & Maintenance Infrastructure Assets-Road &		
2305001 Bridges	13414	
2305010 Repair & Maintenance Infrastructure Assets-Others	30735	
2305101 Repair & Maintenance-Civic Amenities-Parks	1349	
2305115 Repair & Maintenance-Civic Amenities-Public Toilets	54736	
2305201 Repair & Maintenance-Buildings-Official Buildings	120403	
2305301 Repair & Maintenance-Vehicle-	4233607	
2305901 Repair & Maintenance-Others-Furniture Fixture	73859	
2305902 Repair & Maintenance-Others-Electrical appliances	124075	
2305903 Repair & Maintenance-Others-Office Equipment		



Other Operating & Maintenance expenses-Garbage		
2308003 Clearance	61500459	
Other Operating & Maintenance expenses-Health		
2308007 Sanitation Works	12677307	
4601004 Loans and advances to employees-Festival Advance	6755900	
4604001 Advance to Suppliers and Contractors-Public Works	429175	
4604002 Advance to Suppliers and Contractors-Stores	11296655	
4605001 Advance to Others-Permanent Advance	40500	
4605005 Advance to Others-Temporary Advance to HODs	15686163	
4606001 Deposit with External Agencies-Electricity	51577222	
4606005 Deposit with External Agencies - Others	1435000	
3501001 Creditors-Suppliers	2866829	
3501002 Creditors-Contractors	775436990	
3501003 Creditors-Expenses	34683539	
3501005 Creditors-Payable against specific scheme	0	(1,003,333.669)

Interest & finance Charges

2406003 Late fee/Interest/Damage Charges		
2407001 Bank Charges	5141.76	(5,142)

Programme Expenses

2502001 Own Programme	278480	
2503001 Share in Programme of others		(278,480)

Revenue Grants, Contribution and Subsidies

2601003 Revenue Grants for-Health	66000	
2603003 Revenue Subsidies-Health	1928685	(1,994,685)

Interest Receipts

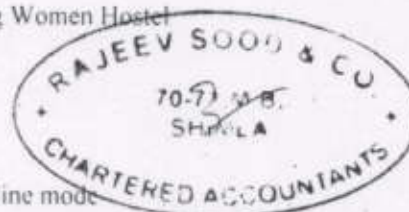
1711001 Interest from Bank Account-SB Accounts	14114165	
1718001 Interest on Debtors and Other receivable-General Tax	122229	
1718002 Interest on debtors and other receivable(Rent)	43131	14279525

Other Receipts

4314006 Receivable from Other Sources-Hospital Dues		
3502005 Recoveries Payable-Service Tax	8507536	
3401001 Deposit from Contractors/Suppliers-EMD	1052055	
3408001 Deposits Received from Others	1026973	
3408002 Deposit Received- From Working Women Hostel	4500	
1804001 Recovery From Employees	0	10591064

Other Payments

2408003 Rebate on collections through online mode	6181	
2804001 Period Period Items-Other Income	133262	
3502007 Recoveries payable TDS	18596967	
3502013 Recoveries Payable-Others	1277880	
3502014 TDS under GST	21115814	
3503005 Govt. dues etc. payable- Workers Welfare Cess	4811264	(45,941,368)



Net Cash Flow from operating activities

(857,750,673)

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase/Addition to Fixed Assets

4102006 Buildings -Houses	20,000	
4103004 Roads & Bridges -Bridges	-	
4103201 Water ways -Bore Wells	303,150	
4106007 Office & other Equipments -Heater	25,587	
4106008 Office & other Equipments -Others	1,086,666	
Furniture, Fixture, Fittings and Electrical Appliances -		
4107003 Chairs	182,130	
Furniture, Fixture, Fittings and Electrical Appliances -		
4107006 Tables	103,679	
4108003 Office & Other Equipments-Other fixed Assets-Other		(1,721,212)

Sale Proceeds of assets

4103004 Roads & Bridges -Bridges		105430
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Purchase of Investments

4208001 Investments General Fund-Other Investments		
4218001 Investments Other Fund-Other Investments		

Sale of Investments

4208001 Investments General Fund-Other Investments	1000000	
4218001 Investments Other Fund-Other Investments	48390731	58390731

Interest on Investments

1701001 Interest-Fixed Deposits	290981	
4314002 Receivable from Other Sources-Interest accrued & Due	1511285	1802266

Net Cash Flow from investing activities

58,577,214.83

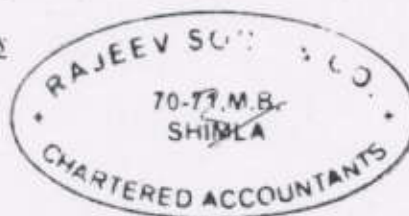
CASH FLOWS FROM FINANCING ACTIVITIES

Special Fund Receipts

3117001 Trust or Agency Funds-General Provident Fund	18793003.4	
3117002 Trust or Agency Funds-Pension & Gratuity Fund	3639011	
3117003 Trust or Agency Fund - Contributory Pension Fund	180432	

22612446.4

Payment out of Special Funds



3117001 Trust or Agency Funds-General Provident Fund	67818169	
3117002 Trust or Agency Funds-Pension & Gratuity Fund	89892484	
3117003 Trust or Agency Fund - Contributory Pension Fund	711524	(158,422,177.00)

Grants Receipts

3201001 Grant/Contribution from Central Government-	207565755.6	
3202001 Grant/Contribution from State Government	11507221	
3203001 Grant/Contribution from Other govt. Agencies	156852712	
3206001 Grant/Contribution from International Organisation	2274.66	
3208001 Grant/Contribution from Others	170	375928133.3

Repayment of Borrowings

3401001 Deposit from Contractors/Suppliers-FMD	0	
3401002 Deposit from Contractors/Suppliers-Security Deposit	25791393	
3402003 Deposits Received -Revenues-Water	27500	
3408001 Deposits Received from Others	0	
3408002 Deposit Received- From Working Women Hostel	0	(25,818,893.00)

Net Cash Flow from financing activities

214299509.7

Net Cash Flow (A+B+C)

(584,873,949)

Opening Balance of Cash and cash equivalents

1,155,949,828

Closing Balance of Cash and cash equivalents

571,075,880


Commissioner

M.C. Shimla


Joint Commssioner
M.C. Shimla


Accounts Officer
M.C. Shimla

For: Rajeev Sood & Co.
Chartered Accountants



Place :- Shimla

Date :- 26-Sep-2023

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.

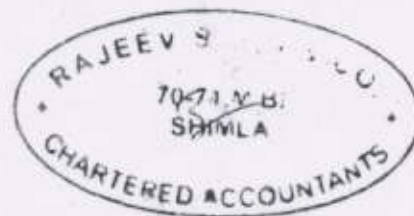


NOTES TO ACCOUNTS FOR THE PREPARATION OF BALANCE SHEET OF SHIMLA MUNICIPAL CORPORATION

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. 33,30,26,048/-Contributory Pension Fund of Rs.2,00,78,410/-and Pension & Gratuity Fund of Rs.1,27,68,834/-
3. Addition to the reserves has been made to the extent ofRs.69,16,92,634/- whichincludescapital 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. 47,18,34,182(opening balance of Rs. 104,35,49,982addition & utilization of Rs. 66,83,47,268andRs. 124,00,63,067respectively).
5. Deposits received amounting Rs.12,56,50,802/-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 credited to Income & ExpenditureAccount in due course.
6. Total Current Liabilities and provisions include the following:
 - a) Payable to IPH Department Rs. 217,62, 45,762/-on the account of cost of water.
 - b) Other Current Liabilities -Rs. 17,72,03,776/-
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 Pump houses @10%
- v. Office Equipments @15%
- vi. Dumper Containers @15%
- vii. Plant & Machinery @15%
- viii. Vehicles @15%
- ix. Computer Equipment @40%
- x. Public Lightning @10%
- xi. Water Ways Reservoir @10%



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

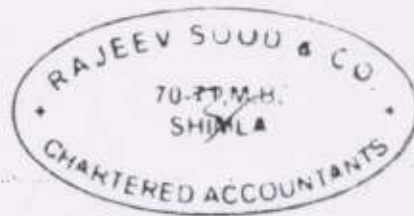
Depreciation has been provided on the written down value of assets.

8. Capital Work-in-Progress has opening and closing balance of Rs.9,71,28,791. No Capitalization has been done during the year. All the additions has been made directly to the respective Fixed Assets.
9. Actuarial Valuation has not been done for pension and other retirement benefits and the same is being recorded on cash basis.
10. Investment in General Fund (Investment out of Municipal Fund) as on 31.03.2022 amounts to Rs.64,99,55,050 Investment in Equity Shares of SJPNL of Rs. 510,000/-, Other Investments of Rs. 64,94,45,050/- (represents assets transferred to SJPNL on demerger).
11. 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.
12. Receivables under the head Sundry Debtors include amount receivable against the following heads:-
 - a) Property Taxes Rs. 7,88,67,179/- (including Show Tax)
 - b) Receivable for water supply Rs.15,91,54,406/-
 - c) Rent Rs. 17,02,38,421/- (including rent from Commercial Buildings, Shops and Stalls).
 - d) Interest due from Employees amounting Rs.15,19,602/-
13. Loans, Advances and Deposits Rs.30,35,46,658/- includes advances given to HOD's amounting to Rs. 17,74,92,538/- and advances to HPSEB amounting to Rs. 6,36,35,531/- and other advances of Rs. 6,24,18,589/-
14. As per Bank Reconciliation Statement of Account No. 438022527 and A/c code 4502301, there are digital/online payments received through Lok Mitra Kendra and directly by individuals or entities up to FY 2018-19. These credits remain unconnected for want of information i.e., tracking number/UTR No. etc. and the entire unreconciled amount is figuring in the bank reconciliation statement as a balancing figure under this group which reflects amount received on account of water charges through Lok Mitra Kendra and direct online payments by various users.



15. Other Operating and Maintenance Expenses-Garbage Clearance (2308003): The amount of Rs. 6,17,09,544 represents amount reimbursed to SEHB Society towards Wages of Street Sweepers, drivers, casual workers and JCB Operators.

We have compiled the attached Balance Sheet of Shimla Municipal Corporation as at 31st March 2022 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. 2021-22

(A) Observations related to Finance & Accounts Department

1. INTERNAL CONTROL SYSTEM

As being reported in the previous years the corporation needs to strengthen the control policies and procedures. The corporation has control policies or procedures, but the same are inadequate. They are ineffective because of the absence of passable monitoring measures. There is a need to evaluate the degree of compliance or non-compliance with such control policies or procedures, for which special task force needs to be made. At present the corporation does not have trained or experienced personnel in its accounts department to afford reasonable assurance.

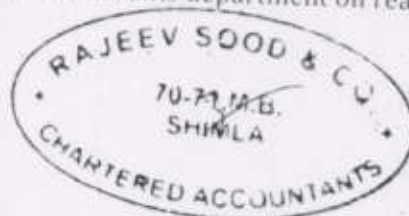
We recommend establishment of a system of internal check in such a manner that a responsible person in accounts department, to assure that transactions are recorded and financial statements are prepared, in accordance with the generally accepted accounting principles.

2. FINANCIAL ACCOUNTING SOFTWARE

During the course of our audit, we observed that the accounting software earlier has now been replaced by Tally software and transactions have been punched in the new software at a later stage. However, in the transitional phase the following reports are not yet generated in computer software:

- (i) Bank Reconciliation Statement
- (ii) Budgeting & MIS Reports
- (iii) 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.

It is recommended that all the departments accounts should be integrated and the transactions should converge and be available in the accounts department 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.

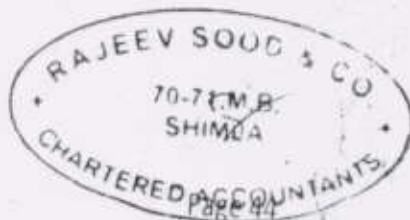
The Opening Balance of Temporary advances of Heads of Department amounts to Rs.16,51,65,340 as on 01.04.2021 and further advances of Rs. 1,23,23,198 has also accumulated under this head during the year. Rather than diminishing, the head of account is increasing every year. The methodology of giving advances 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. *Strict Administrative instructions need to be given to the executing departments to reconcile the advances and receive Bills/Invoices/supporting documents from the contractors to enable the accounts department to pass necessary Journal Entries.*

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. It will become difficult to issue utilization certificates and chaff the individual entries from the mixture which has been made.



5. CAPITAL WORK-IN-PROGRESS

Repeated Para - Emphasis intended

It has been observed that no addition has been done in capital work-in-progress during the year, and neither the same has been capitalized. There is no explanation as regards the putting of the same to use. 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.

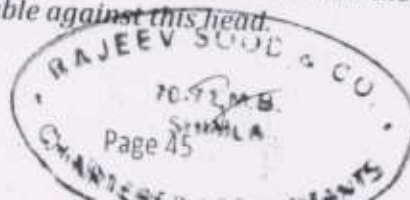
As per the management, the balances reflecting under the head Capital Work-in-progress are standing since years and are not identifiable. A proper reconciliation/ ageing schedule of the same was asked but was not made available to us. The following balances in Capital Work-in-Progress are standing since 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
3.	4121002	Specific Grants -Road & Buildings	38,53,898	2014-15
4.	4121003	Specific Grants -Health	5,99,04,007	2015-16
5.	4121005	CWIP-Specific Grants-Civic Amenities	85,75,498	2014-15
6.	4122002	Special Funds -Road & Buildings	4,36,855	2013-14
7.	4123002	Specific Schemes-Road & Buildings	1,20,18,300	2015-16
8.	4123005	CWIP- Specific Schemes-Civic Amenities	1,03,58,505	2016-17

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, and proper entries be made in the books of accounts.

6. OTHER OBSERVATIONS:

- **Revenue from Property Taxes:** 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.**



- **Unadjusted Balances:** The following balances have not been settled since many years and being shown as opening balances:

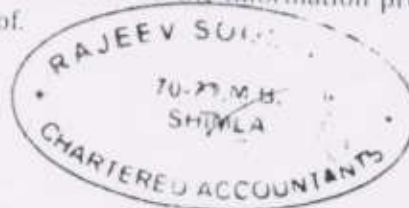
S.No.	A/c Code	A/c Description	Amount (Rs.)
1.	4302001	Loose Tools	81,399
2.	4308001	Other Stock in Hand	85,344

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 A/c:** Suspense of Rs. 41,808 is being carried from FY 2015-16. The same should either be traced or written off accordingly.
- **EMD and Security from Contractors:** Internal Control as regards EMD and Security from contractors needs to be strengthened. Periodical reconciliation should be done and in case of forfeiture etc. of the security, ageing should be done and unclaimed EMD/Security which is beyond the limitation period should be written back.
- **Water Security from Customer:** In the fitness of things, it would be appropriate to transfer the security from customer to SJPNL after making full details as now the liability for security payable towards water meters etc. is of SJPNL and to carry this liability in the Balance Sheet is not in accordance with the terms of agreement with SJPNL and Shimla Municipal Corporation.
- **Security of Community Centre:** Periodical reconciliation should be done and unclaimed securities if any, needs to be identified and should be forfeited.
- **Deposits Works:** There are certain redundant balances related to deposits-works appearing in the Balance Sheet as mentioned below which needs to be identified and dealt accordingly so that the financial statements reflect a true and fair view of the state of affairs.

S. No.	A/c Code	A/c Description	Amount(Rs.)
1.	3411001	Civil Works	8,00,000
2.	3413001	Deposits Works-Others	1,10,95,157

- 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	2,98,13,579
3.	3501105	Employees Liabilities- Pension	1,06,56,924
4.	3501106	Employees Liabilities- Gratuity	1,02,959

- **Input Tax Credit reversal on GST:** As per provision of GST Act in General and specific rules 37, 38, 42 and 43 the common credit of Input tax credit needs to be reversed. The reversed amount needs to be worked out and ITC credited need to be deducted from the ITC in respect to the common credit available.
- **Recoveries Payable-Loans (3502003):** It has also been observed that liability in respect of Recoveries Payable-Loans has not been recorded properly since 2017-18. And due to which a negative balance of Rs. 11,64,702 is being reflecting this year.

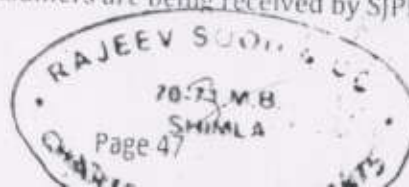
(B) Observations related to Water Works Department

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.

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 31.03.2022 (Rs.)
1	4103101	Sewerage & Drainage -Open Drains	38,648,892
2	4103103	Sewerage & Drainage-Storm Water Drain/Nallah	117,971,180

The depreciation on above assets is *not* being charged by the corporation. However depreciation on additions made has been charged during the year, which is inappropriate. In our opinion the cost of repair and capex on all kind water related issues need to be debited to the account of SJPNL as the same is being incurred on behalf/behest of SJPN as the tariff and charges from consumers are being received by SJPNL.



(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. The problem of non-adjustment of advances is also related to this anomaly.
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

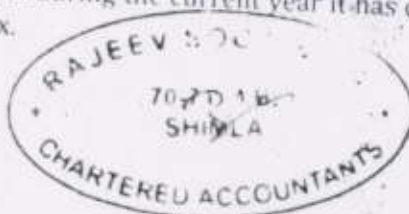
It has been observed that proper reports relating to bill raised is not being provided by the Property Tax Department to the Accounts Department. Due to which it becomes difficult for the accounts department to pass proper entries, which are based on such reporting.

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. We once again emphasis and urge to take remedial action.

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 31.03.2022. As per the provisions of Municipal Act the arrears of Property tax can be recovered as arrears of land revenue and the properties attached accordingly.

As per the provisions of Municipal Tax Act appropriate action needs to be taken as regards the property tax receivables as it has been observed that the amount of receivables of Property tax is getting decrease during the year. In the previous year the number of receivables was Rs. 9.35Cr. and during the current year it has decrease to Rs. 7.84 Cr. i.e., an decrease of 16 percent approx.



(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. It is advised that a certificate as a foot note should be taken from the Estate Department that the same tenant is in possession of the premises and the area given on lease/rent is same as agreed upon and all premises are supported by valid lease/rent agreements. For ready reference the Form is being reproduced.

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 31.03.2022. The list of cases filed for sub-letting, encroachment, unauthorized, additions and alterations have not been complied or provided.

Particulars of Premises			Name of Tenant	Opening Balance	Rent Accrued	Rent Received	Interest	Closing Balance
Premises	Area	Date of Lease						

(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. There is no system of identifying obsolete,

slow moving or dead stock, and during the year no scrap has been sold which seems not realistic.

(G) Observations related to Overall Corporation

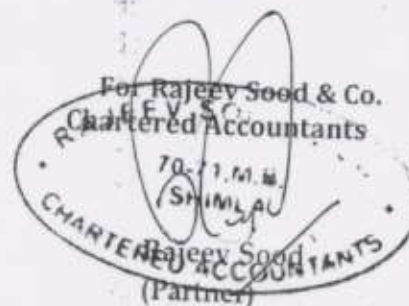
During the process of Audit, it has been observed that there is little knowledge about the software in most of the staffs which is harsh constraint for the efficiency or effectiveness of the corporation and the management of corporation has not taken any action for long time. There are needs for improving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

Paras in bold is to emphasize and invite immediate attention of the Administrators to take corrective action.

Place: Shimla
Date: 20-Sep-2023



SHIMLA MUNICIPAL CORPORATION
TRIAL BALANCE FOR THE YEAR ENDED 31.03.2022

AC Code	AC Description	Debit	Credit
1100101	Property Tax Residential Buildings		41291472
1100102	Property Tax Commercial Buildings		103228680
1100103	Property Tax Land		2949389
1100104	Property Tax Service Charges		0
1100201	Water Tax		0
1100301	Sewerage Tax		0
1100401	Conservancy Tax		0
1100501	Conservancy Tax		0
1100601	Education Tax		0
1100701	Vehicle Tax		0
1100801	Tax on Animals		0
1100901	Electricity Tax		0
1101001	Professional Tax		0
1101101	Advertisement Tax Land Hoardings		0
1101102	Advertisement Tax Bus Shelters		0
1101103	Advertisement Tax Traffic Signals		0
1101201	Pilgrimage Tax		0
1101301	Tax on carriage and Carts		0
1101401	Show tax		85768
1105101	Octroi & Toll Octroi		0
1105102	Octroi & Toll Toll		0
1105103	Octroi & Toll Provisional Octroi		0
1105104	Account current Importers		0
1105201	Cess Gross Cess		0
1105202	Cess Net Cess		0
1108001	Other Taxes		0
1109001	Tax Remission & Refund-All Type of Taxes		0
1201001	Taxes and Duties collected by others -Entertainment Tax		0
1201002	Taxes and Duties collected by others -Duty on transfer of Property		0
1201003	Taxes and Duties collected by others -Tax on Consumption of Electricity		15150359
1201004	Taxes and Duties collected by others -Tax on sale of Liquor		4282663
1202001	Compensation in lieu of Taxes/Duties-Compensation in lieu of Octroi		327300923
1202002	Compensation in lieu of Taxes/Duties-Octroi in lieu of electricity		0
1202003	Compensation in lieu of formation of SJPNL		0
1203001	Compensation in lieu of Concessions-Property Tax compensations due to concessions certain set of tax Payers		0
1203002	compensations due to concessions certain set of tax payers		0
1204001	Other assigned revenue		0
1301001	Rent from Civic Amenities-Markets		453861
1301002	Rent from Civic Amenities-Shopping Complexes		74075927
1301003	Rent from Civic Amenities-Auditorium		0
1301004	Rent from Civic Amenities-Art Galleries		0
1301005	Rent from Civic Amenities-Marriage/Community Halls		338600
1301006	Rent from Civic Amenities-PlayGrounds		0
1301007	Rent from Civic Amenities-Nurseries		0
1301008	Rent from Civic Amenities-Labour Hostel		0
1301009	Rent from Civic Amenities - Use of Open Space		399622

1301010	Rent from Civic Amenities- Working Women Hostel	464090
1302001	Rent from Office Buildings-Quarters	0
1303001	Rent from Guest-Houses	2178000
1304001	Rent from Lease of Lands	18639523
1308001	Other Rents-Lease Rentals	0
1309001	Rent remission and refund	0
1401001	Empanelment & Registration Charges-Carts	0
1401002	Empanelment & Registration Charges-Contractors	0
1401003	Empanelment & Registration Charges-Patients	0
1401004	Empanelment & Registration Charges-Professionals	0
1401005	Empanelment & Registration Charges-P W Contractors	0
1401006	Empanelment & Registration Charges-Cess Registration	0
1401101	Licensing Fees-D & O	0
1401102	Licensing Fees-Hawking	583994
1401103	Licensing Fees-Shops	0
1401104	Licensing Fees-Bazaars	0
1401105	Licensing Fees-Staff Quarters	666828
1401106	Licensing Fees-Plumbing License	0
1401107	Licensing Fees-Cattle Pounding	0
1401108	Licensing Fees-Slaughtering	1110862
1401109	Licensing Fees-Butchers and Traders of meat	0
1401110	Licensing Fees-Poultry	0
1401111	Fees & User Charges- Licence Fees- Others	133350
1401201	Fees for Grant of Permit-Transit	0
1401202	Fees for Grant of Permit-Escort	0
1401203	Fees for Grant of Permit-Layout	0
1401204	Fees for Grant of Permit-Sub-division	0
1401205	Fees for Grant of Permit-Plan	0
1401301	Fees for Certificates or Extract-Copying	38732
1401302	Fees for Certificates or Extract-Birth & Death Certificate	63526
1401303	Fees for Certificates or Extract-Occupancy Certificate	0
1401304	Fees for Certificate-Marriage	88450
1401305	Fees for Certificates or Extract - Other	0
1401401	Development Charges-Development	0
1401402	Development Charges-Betterment	0
1401403	Development Charges-Demolition	0
1401404	Development Charges-Open Space Contribution	0
1401405	Development Charges-Parking Contribution	0
1401501	Regularization Fees-Encroachment	0
1401502	Regularization Fees-Regularization	2797240
1401503	Regularization Fees-Revalidation	0
1401504	Regularization Fees-Conversion Fees	156844
1402001	Penalties and Fines-Octroi	0
1402002	Penalties and Fines-Cess	0
1402003	Penalties and Fines-Surcharge	0
1402004	Penalties and Fines-Others	282313
1404001	Other Fees-Advertisement Fees	183400
1404002	Other Fees-Tution Fees	0
1404003	Other Fees-Sports Fees	0
1404004	Other Fees-Library Fees	0
1404005	Other Fees-Survey Fees	0
1404006	Other Fees-Connection	0
1404007	Other Fees-Disconnection Charges	0
1404008	Other Fees-Notice Fees	0
1404009	Other Fees-Warrant Fees	0
1404010	Other Fees-Mutation Fees	0
1404011	Other Fees-Property Transfer Charges	0
1404012	Other Fees-Fees for Job Porters	0
1404013	Other Fees-Compounding Fee	104
1404014	Other Fees-NOC Fee	18343212

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1404015	Other Fees- Forest application processing Fees		1000
1404016	Other Fees- Plantation Fees		0
1404017	Fees&User Charges-Other Fees-Green Fees on Vehicle		0
1404018	Inspection Fee (Architect Planner)		0
1405001	User Charges- Medicines		0
1405002	User Charges -Examination Charges		0
1405003	User Charges - Ambulance		0
1405004	User Charges - Funeral Van		0
1405005	User Charges - Garbage Collection Charges		0
1405006	User Charges-Littering and Debris Collection		0
1405007	User Charges-Septic Tank Clearance		0
1405008	User Charges -Sewerage Clearance Charges		0
1405009	User Charges-Crematorium Charges		0
1405010	User Charges-Burial Ground Charges		0
1405011	User Charges-Pay and Use Toilets		0
1405012	User Charges-Water Charges (Domestic)		0
1405013	User Charges-Sale of Electricity		0
1405014	User Charges-Water Tanker		0
1405015	User Charges-Meter charges		0
1405016	User Charges-Fire Extinguishing		0
1405017	User Charges-Lighting Charges		0
1405018	User Charges-Ticket Charges		0
1405019	User Charges-Luggage Charges		0
1405020	User Charges-Parking Fees		9500342
1405021	User Charges-Laboratory Charges		0
1405022	User Charges-Telephone Tower Charges		711652
1405023	User Charges-Connection Maintenance Charges		0
1405024	User Charges-Construction Disposal Charges		0
1405025	User Charges-Municipal Waste Disposal Charges		0
1405026	User Charges-Water Charges (Commercial)		0
1405027	Fees & User Charges- Sewerage user charges		0
1406001	Entry Fees-Park		92150
1406002	Entry Fees-Playgrounds		0
1406003	Swimming Pool		0
1406004	Entry Fees-Pool		0
1406005	Entry Fees-Zoo		0
1406006	Entry Fees-Museum		0
1406007	Entry Fees-Library		0
1406008	Entry Fees-Parking Lots		0
1407001	Service/Administrative Charges-Service Charges		25180
1407002	Service/Administrative Charges-Percentage on Deposit Works		0
1407003	Service/Administrative Charges-Plan Preparation Charges		0
1407004	Service/Administrative Charges-Road Damage Recovery Charges		4349346
1407005	Service/Administrative Charges-Stacking Charges		200
1407006	Service/Administrative Charges-Rebate from State Government		0
1407007	Service/Administrative Charges-Plan Processing Charges		370733
1407008	Fees & User Charges- Dumping Charges		1830905
1408001	Other Charges-Other Charges		123546
1409001	Fees Remission and Refund-Water Supply		0
1501001	Sale of Products-Tree Guards		0
1501002	Sale of Products-Garbage		0
1501003	Sale of Products-Manure		0
1501004	Sale of Products-Rubbish		0
1501005	Sale of Products-Compost		0
1501006	Sale of Products-Nursery Plant		0
1501007	Sale of Products-Fruits		0
1501008	Sale of Products-Flowers		0

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1501009	Sale of Products-Grass		0
1501010	Sale of Products-Trees		0
1501011	Sale of Products-Others		0
1501101	Sale of Forms & Publications-Tenders		1544225
1501102	Sale of Forms & Publications-Data		350
1501103	Sale of Forms & Publications-Plans		38810
1501104	Sale of Forms & Publications-Maps		0
1501105	Sale of Forms & Publications-Forms & Publication		9710
1501201	Sale of stores & Scrap-Obsolete Stores		0
1501202	Sale of stores & Scrap-Obsolete Assets		0
1501203	Sale of stores & Scrap-Sale of Stores		0
1501204	Sale of stores & Scrap-Profit on sale of Stores		0
1503001	Sale of Others-Old Newspapers		0
1504001	Hire Charges for Vehicles-Buses		0
1504002	Hire Charges for Vehicles-Others		264829
1504101	Hire Charges on Equipments-Rollers		281600
1504102	Hire Charges on Equipments-Tools & Equipments		0
1504103	Hire Charges on Equipments-Medical Equipments		0
1601001	Revenue Grants-Road Development Grants		204536874
1601002	Revenue Grants-Family Welfare Grant		0
1601003	Revenue Grants-Census Grant etc.		0
1601004	Revenue Grants-Water Works Maintenance Grant		0
1601005	Revenue Grant Contribution-Other Development Grant		101750505
1601006	Regulating/Controlling unauthorized Vendors		0
1602001	Re-imbusement of Expenses-		0
1603001	Contribution towards schemes-		1919759
1701001	Interest-Fixed Deposits		507532
1701002	Interest-Government Securities		0
1701003	Interest-Post Office Deposits		0
1702001	Dividend-		0
1703001	Income from projects taken up on commercial basis		0
1704001	Profit in Sale of Investments		0
1708001	Other-Other Income		0
1711001	Interest from Bank Account-SB Accounts		14114165
1712001	Interest on Loans and advances to employees-HBA		0
1712002	Interest on loans and advances to employees-Conveyance		0
1712003	Interest on loans and advances to employees-Computer		0
1712004	Interest on loans and advances to employees-Festival		541500
1712005	Interest on loans and advances to employees-Vehicle		0
1712006	Interest on loans and advances to employees-Warm Clothing		0
1712007	Interest on loans and advances to employees-Others		0
1713001	Interest on loans to others-		0
1718001	Interest on Debtors and Other receivable-General Tax		122229
1718002	Interest on debtors and other receivable(Rent)		43131
1718003	Others-Others		0
1801001	Deposit Forfeited-EMD		419200
1801002	Deposit Forfeited-Security		891279
1801101	Lapsed Deposits-Contractors		0
1801102	Lapsed Deposits-Suppliers		0
1802001	Insurance Claim Recovery		0
1803001	Profit on Disposal of Fixed Assets		0
1804001	Recovery From Employees		1275097
1805001	Unclaimed Refund Payable/Liabilities Written Back-Stale Cheques		0
1806001	Excess Provisions Written Back-Property Tax		0
1806002	Excess Provisions Written Back-Octroi		0
1806003	Excess Provisions Written Back-Cess		0
1806004	Excess Provisions Written Back-Water Supply		0

1806005	Excess Provisions Written Back-Advertisement Tax		0
1806006	Excess Provisions Written Back-Rent		0
1808001	Miscellaneous-Income		3938003
2101001	Salary, Wages and Bonus-Salary & Allowance-Officers	13525617	
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	304189084	
2101003	Salary, Wages and Bonus-Wages	4244022	
2101004	Salary, Wages and Bonus-Exgratia	149200	
2101005	Salary, Wages and Bonus-Bonus	0	
2101006	Salary, Wages and Bonus-Octroi Performance Bonus	0	
2102001	Benefits and Allowances-Overtime Allowance	0	
2102002	Benefits and Allowances-LTC	0	
2102003	Benefits and Allowances-Medical reimbursement	4275736	
2102004	Benefits and Allowances-Tuition Fees	0	
2102005	Benefits and Allowances-Education Allowance	0	
2102006	Benefits and Allowances-Uniform to Staff	0	
2102007	Benefits and Allowances-Compensation to Staff	0	
2102008	Benefits and Allowances-Honorarium to Corporators	2392000	
2102009	Benefits and Allowances-Honorarium to Officers & Staff	0	
2102010	Benefits and Allowances-Training	2876331	
2102011	Benefits and Allowances-Staff Welfare Expenses	0	
2102012	Benefits and Allowances-HRD activities	0	
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab. Staff	0	
2103001	Pension-Pension	0	
2103002	Pension-Family Pension	0	
2103003	Pension-Pension Contribution	10459360	
2103004	Pension-Pension Fund Deficit Contribution	158765773	
2103005	Pension-Contribution to other Funds	15965253	
2104001	Other Terminal & Retirement Benefits-Leave Encashment	17319348	
2104002	Other Terminal & Retirement Benefits-Death cum Retirement Gratuity	4732689	
2104003	Other Terminal & Retirement Benefits-Contribution to PF or other Funds	182878	
2104004	Other Terminal & Retirement Benefits-Leave Salary Contribution	0	
2201001	Rent, Rates and Taxes- Rent	0	
2201002	Rent, Rates and Taxes- Land Revenue	0	
2201003	Rent, Rates and Taxes- Land Revenue	0	
2201101	Office maintenance-Electricity	2407263	
2201102	Office maintenance-Water	195008	
2201103	Office maintenance-Security expenses	288416	
2201104	Office maintenance-Internet Expenses	58107	
2201105	Office maintenance-Laboratory Expenditure	0	
2201201	Communication Expenses-Telephone	686520	
2201202	Communication Expenses-Mobile	72624	
2201203	Communication Expenses-Fax	0	
2202001	Books & Periodicals-Megasines	0	
2202002	Books & Periodicals-Newspapers	29515	
2202003	Books & Periodicals-Journals	0	
2202004	Books & Periodicals-Books	22425	
2202101	Printing and Stationery-Service Postage	410243	
2202102	Printing and Stationery-Printing	578122	
2202103	Printing and Stationery-Stationery	590211	
2202104	Computer consumables	192176	
2203001	Traveling & Conveyance-Fuel	0	
2203002	Traveling & Conveyance-Traveling	45232	
2203003	Traveling & Conveyance-Petrol & Diesel	1406246	
2204001	Insurance	367787	
2205001	Audit Fees	124400	

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2205101	Legal Expenses-Legal Fees	1113373
2205102	Legal Expenses-Cost of Recovery of Tax Revenue	0
2205103	Legal Expenses-Suit Compromises	42972
2205301	Professional and other fees-Architect Fees	0
2205302	Professional and other fees-Engineers Fees	0
2205303	Professional and other fees-Technical Fees	571983
2205304	Professional and other fees-Consultancy Charges	13830100
2206001	Advertisement and Publicity-Hospitality Expenses	219832
2206002	Advertisement and Publicity-Advertisement	758244
2206003	Advertisement and Publicity-Organisation of Festival	330400
2206101	Membership & Subscription	23600
2208001	Others- Expenditure on Urban Forestry	21225
2208002	Others- Cremation of unclaimed Dead Bodies	853220
2208003	Others- Other Office Expenses	1961735
2301001	Power & Fuel	2946212
2302001	Bulk Purchases-Electricity	46650175
2302002	Bulk Purchases-Water	0
2303001	Consumption of Stores-Stores	0
2304001	Hire Charges-Machinery Rent	0
2304002	Hire Charges-Others	37719
2305001	Repair & Maintenance Infrastructure Assets-Road & Bridges	147110512
2305002	Repair & Maintenance Infrastructure Assets-Fly Overs	0
2305003	Repair & Maintenance Infrastructure Assets-Water Supply Lines	0
2305004	Repair & Maintenance Infrastructure Assets-Street Lighting	0
2305005	Repair & Maintenance Infrastructure Assets-Storm Water	6888919
2305006	Repair & Maintenance Infrastructure Assets-Drains	2660887
2305007	Repair & Maintenance Infrastructure Assets-Traffic Signals	0
2305008	Repair & Maintenance Infrastructure Assets-Sewerage Lines	0
2305009	Repair & Maintenance Infrastructure Asset- Footh path	57426362
2305010	Repair & Maintenance Infrastructure Assets-Others	829962
2305101	Repair & Maintenance-Civic Amenities-Parks	1642536
2305102	Repair & Maintenance-Civic Amenities-Gardens	0
2305103	Repair & Maintenance-Civic Amenities-Lakes	0
2305104	Repair & Maintenance-Civic Amenities-Playgrounds	0
2305105	Repair & Maintenance-Civic Amenities-Aart & Culture	0
2305106	Repair & Maintenance-Civic Amenities-Parking Lots	519159
2305107	Repair & Maintenance-Civic Amenities-Markets	0
2305108	Repair & Maintenance-Civic Amenities-Houses	0
2305109	Repair & Maintenance-Civic Amenities-Commercial Complex	2477321
2305110	Repair & Maintenance-Civic Amenities-Hospitals	0
2305111	Repair & Maintenance-Civic Amenities-Swimming Pools	0
2305112	Repair & Maintenance-Civic Amenities-Stadium	0
2305113	Repair & Maintenance-Civic Amenities-Nursery	0
2305114	Repair & Maintenance-Civic Amenities-Play Materials	0
2305115	Repair & Maintenance-Civic Amenities-Public Toilets	3769070
2305201	Repair & Maintenance-Buildings-Official Buildings	2784323
2305202	Repair & Maintenance-Buildings-Residential Buildings	4463688
2305301	Repair & Maintenance-Vehicle-	5083128
2305901	Repair & Maintenance-Others-Furniture Fixture	73850
2305902	Repair & Maintenance-Others-Electrical appliances	124075
2305903	Repair & Maintenance-Others-Office Equipment	10388
2305904	Repair & Maintenance-Others-Other Fixed Assets	0

2305905	Repair & Maintenance-Others-Survey & Drawing Equipment	0	
2308001	Other Operating & Maintenance expenses-Testing & Inspections	0	
2308002	Other Operating & Maintenance expenses-Water Purification	0	
2308003	Other Operating & Maintenance expenses-Garbage Clearance	61709544	
2308004	Other Operating & Maintenance expenses-Patients food	0	
2308005	Other Operating & Maintenance expenses-Patients laundry	0	
2308006	Other Operating & Maintenance expenses-Tax for Public Transport Vehicles	0	
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	16295829	
2308008	Other Operating & Maintenance expenses-Others	0	
2308009	Food for ABC-AR Centre and Gau-Sadan	0	
2401001	Interest on Loan from Central Govt.	0	
2402001	Interest on Loan from State Govt.	0	
2403001	Interest on Loan from Govt. Bodies & Associations	0	
2404001	Interest on Loan from Internal Agencies	0	
2405001	Interest on Loan from Banks & other Financial Institutions	0	
2406001	Other Interest-Leases	0	
2406002	Other Interest-Hire Purchases	0	
2406003	Late fee/Interest/Damage Charges	0	
2407001	Bank Charges	5142	
2408001	Other Finance Expenses-Discount on early/prompt payment	9079008	
2408002	Other Finance Expenses-Commitment Charges		
2408003	Rebate on collections through online mode	6181	
2501001	Election Expenses	0	
2502001	Own Programme	278480	
2502002	Skilled development Programme for Women	0	
2503001	Share in Programme of others	0	
2601001	Revenue Grants for-Water Works	0	
2601002	Revenue Grants for-Road & Buildings	0	
2601003	Revenue Grants for-Health	66000	
2602001	Revenue Contribution-Water Works	0	
2602002	Revenue Contribution-Road & Buildings	0	
2602003	Revenue Contribution-Health	0	
2603001	Revenue Subsidies-Water Works	0	
2603002	Revenue Subsidies-Road & Buildings	0	
2603003	Revenue Subsidies-Health	1928685	
2701001	Provisions for Doubtful receivables-Property Tax	0	
2701002	Provisions for Doubtful receivables-Cess	0	
2701003	Provisions for Doubtful receivables-Fees & User Charges	0	
2701004	Provisions for Doubtful receivables-Rent	0	
2701005	Provisions for Doubtful receivables-Sewerage Tax	0	
2701006	Provisions for Doubtful receivables-Water Tax	0	
2701007	Provisions for Doubtful receivables-Show Tax	0	
2702001	Provision for other Assets-Stores	0	
2702002	Provision for other Assets-Fixed Assets	0	
2702003	Provision for other Assets-Investments	0	
2703001	Revenue Written off-Property Tax	0	
2703002	Revenue Written off-Assigned Revenues	0	
2703003	Revenue Written off-Grants	0	
2703004	Revenue Written off-Sewerage Tax	0	
2703005	Revenue Written off-Water Tax	0	
2703006	Revenue Written off-Show Tax	0	

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2703007	Revenue written off - Rent		0
2704001	Assets Written off-Stores		0
2704002	Assets Written off-Fixed Assets		0
2704003	Assets Written off-Others		0
2705001	Miscellaneous Expenses Written off-Issue Expenses		0
2705002	Miscellaneous Expenses Written off-Others		0
2711001	Loss on disposal of Assets		0
2712001	Loss on disposal of Investments		0
2713001	Decline in Value of Investments		0
2722001	Depreciation-Buildings	73449940	
2723001	Depreciation-Roads & Bridges	47417806	
2723101	Depreciation-Sewerage and Drainage	55224378	
2723201	Depreciation-Waterways	34740165	
2723301	Depreciation-Public Lighting	8994571	
2724001	Depreciation-Plant & Machinery	6961056	
2725001	Depreciation-Vehicles	8201585	
2726001	Depreciation-Office & Other Equipments	2003303	
2727001	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	160919	
2728001	Depreciation-Other Fixed Assets	3740057	
2801001	Period Period Items-Taxes-Taxes	0	
2801002	Period Period Items-Taxes-Octroi	0	
2801003	Period Period Items-Taxes-Toll	0	
2801004	Period Period Items-Taxes-Cess	0	
2802001	Period Period Items-Other Revenues	0	
2803001	Recovery of revenue written off-All types of Taxes	0	
2803002	Recovery of revenue written off-Fees & User Charges	0	
2804001	Period Period Items-Other Income		
2805001	Refund of Taxes-All Type of Taxes		133262
2806001	Refund of Other Revenues-Water Supply	0	
2806002	Refund of Other Revenues-Rent	0	
2808001	Prior Period Items-Other Expenses	0	
2901001	Transfer to Reserve Fund -Reserve	0	
3101001	Municipal Fund-Closing Balance		
3101002	Municipal Fund-Adjustments to Opening Balance sheet		1650587696
3109001	Excess of Income and Expenditure	0	
3111001	Special Funds-Road Fund	100112568	
3111002	Special Funds- Water Supply Fund		0
3111003	Special Funds-City Development Fund		0
3115001	Sinking Funds- Borrowing Repayment Fund		0
3115002	Sinking Funds- Assets Replacement Fund		0
3117001	Trust or Agency Funds-General Provident Fund		0
3117002	Trust or Agency Funds-Pension & Gratuity Fund		333026048
3117003	Trust or Agency Fund - Contributory Pension Fund		12768834
3121001	Capital Contribution		20078410
3121101	Capital Reserve		3039198766
3122001	Borrowing Redemption reserve		0
3123001	Special Funds		0
3124001	Statutory Reserve		0
3125001	General Reserve		0
3126001	Revaluation Reserve		0
3201001	Grant/Contribution from Central Government-		0
3202001	Grant/Contribution from State Government		65749994
3203001	Grant/Contribution from Other govt. Agencies		107083267
3204001	Grant/Contribution from Financial Institutions		237353266
3205001	Grant/Contribution from Welfare Bodies		95000
3206001	Grant/Contribution from International Organisation		0
3208001	Grant/Contribution from Others		12639376
3301001	Loans from Central Government		48913279
3302001	Loans from State Government		0

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3303001	Loans from Government Bodies & Associations		0
3304001	Loans from International Agencies		0
3305001	Loans from Banks & Financial Institutions		0
3306001	Other Term Loans -HP		0
3307001	Bonds & Debentures		0
3308001	Other Loans		0
3311001	Loans from Central Government		0
3312001	Loans from State Government		0
3313001	Loans from Government Bodies & Associations		0
3314001	Loans from International Agencies		0
3315001	Loans from Banks & Financial Institutions		0
3316001	Other Term Loans		0
3317001	Bonds & Debentures		0
3318001	Other Loans		0
3401001	Deposit from Contractors/Suppliers-EMD		3597872
3401002	Deposit from Contractors/Suppliers-Security Deposit		102671194
3402001	Deposits Received-Revenues-Octroi		0
3402002	Deposits Received-Revenues-Transit		0
3402003	Deposits Received -Revenues-Water		16282009
3402004	Deposits Received -Revenues-Electricity		0
3402005	Deposits Received -Revenues-Rental etc.		0
3403001	Deposits Received from Staff		0
3408001	Deposits Received from Others		3076227
3408002	Deposit Received- From Working Women Hostel		23500
3411001	Deposit Works -Civil Works		800000
3412001	Deposit Works -Electrical Works		0
3413001	Deposit Works- Others		11095157
3418001	Deposit Work Other deposit works		0
3501001	Creditors-Suppliers		2176245762
3501002	Creditors-Contractors		18321331
3501003	Creditors-Expenses		13611000
3501004	Creditors-Payable against grants		0
3501005	Creditors-Payable against specific scheme		1078
3501006	Creditors-Contractors Advance Control Account		0
3501101	Employees Liabilities- Gross Salary		5914085
3501102	Employees Liabilities- Net Salary		29813579
3501103	Employees Liabilities- Salary Unpaid		654226
3501104	Employees Liabilities- PF Payable		3994349
3501105	Employees Liabilities- Pension		10656924
3501106	Employees Liabilities- Gratuity		102959
3501107	Employees Liabilities- Welfare funds		426931
3501108	Employees Liabilities- Leave Salary Payable		379261
3501201	Interest Accured and due-Loans		0
3501202	Interest Accured and due-HP		0
3502001	Recoveries Payble-P.F.deductions		3439901
3502002	Recoveries Payble-LIC		1947859
3502003	Recoveries Payble-Loans	1164702	
3502004	Recoveries Payble-Societies		94713
3502005	Recoveries Payble-Service Tax	24571366	
3502006	Recoveries Payble-Professional Tax		0
3502007	Recoveries payable TDS		693823
3502008	Recoveries payable Trade Tax		0
3502009	Recoveries payable Sales Tax/VAT		567517
3502010	Recoveries Payble-Works Contract etc		11471945
3502011	Recoveries Payble-GIS		31703
3502012	Recoveries Payble-Recovery from staff on deputation		5198048
3502013	Recoveries Payble-Others		7070982
3502014	TDS under GST		1164933
3502015	Water Charges		79389005
3502016	Penalty on Royalty (works contract etc.)		256044

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3503001	Govt. Dues Payble-Library Cess		0
3503002	Govt. Dues Payble-Education Cess		0
3503003	Govt. Dues Payble-Court Atteachment etc.		0
3503004	Govt. Dues Payble-Water Cess		0
3503005	Govt. dues etc. payable- Workers Welfare Cess		5817906
3504001	Refunds Payble-Taxes		0
3504002	Refunds Payble-Other Revenues		122788
3504003	Refunds Payble-Grants		0
3504004	Refunds Payble-Deposit Works		0
3504005	Refunds Payble-Attached Properties		0
3504006	Refunds Payble-Octroi		0
3504007	Refunds Payble-Cess		0
3504008	Refunds Payble-Water Supply		0
3504009	Refunds Payble-Rent		0
3504101	Advance Collection of Revenues-Property Tax		0
3504102	Advance Collection of Revenues-Water Supply		0
3504103	Advance Collection of Revenues-Cess		0
3504104	Advance Collection of Revenues-Licence Fees		0
3504105	Advance Collection of Revenues-Rent		0
3504106	Advance Collection of Revenues-Advertisement Charges		1055862
3508001	Others-Compensation Payble		0
3508002	Others-Stale Cheque		591483
3508003	Others-HP Payble		0
3508004	Others-HP Interest Receivable Control Account etc.		0
3509001	Sale Proceeds-Assets		149609
3509002	Sale Proceeds-Investments		0
3509003	Sale Proceeds-Atteched Properties		0
3601001	Provision for Expenses		0
3602001	Provision for interest		0
3603001	Provision for other Assets-Stores		0
3603002	Provision for other Assets-Investments		0
4101001	Land-Grounds	10942666	
4101002	Lands -Under Buildings	388610637	
4101003	Land-Open Markets & Structures	1035624691	
4101004	Land-Parks	111699539	
4101005	Land-Gardens	373077	
4101006	Land-Vacant Municipal Land	1275432425	
4101007	Land-Forest Land	53278471	
4101008	Land-Trees	0	
4102001	Buildings- Residential	257167717	
4102002	Buildings- Official	266091832	
4102003	Buildings- Commercial	981208361	
4102004	Buildings -Pump houses	0	
4102005	Buildings -Toilets	64162497	
4102006	Buildings -Houses	88128330	
4102007	Buildings -Parking	328241835	
4102008	Fixed Assets-Buildings-Labour Hostel	11190062	
4103001	Roads & Bridges -Concrete	47747571	
4103002	Roads & Bridges -Black Topped	784444302	
4103003	Roads & Bridges -Foot Path	336865003	
4103004	Roads & Bridges -Bridges	76779226	
4103005	Roads & Bridges -Staires & Alleys	16996437	
4103101	Sewerage & Drainage -Drainage	53430050	
4103102	Sewerage & Drainage -Sewerage Lines	467609381	
4103103	Sewerage & Drainage-Storm Water Drain/Nallah	151031925	
4103201	Water ways -Bore Wells	434860215	
4103202	Water ways -Open Wells	433874	
4103203	Water ways- Reservoirs	2851223	
4103301	Public Lighting -Lamp Posts	211741738	
4103302	Public Lighting -Transformers		

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4104001	Plant & Machinery -Project Machinery	46068589	
4104002	Plant & Machinery -Pump House Machinery	1102500	
4104003	Plant & Machinery -Others	148638210	
4105001	Vehicles -Ambulance	0	
4105002	Vehicles -Buses	0	
4105003	Vehicles -Cars	4039294	
4105004	Vehicles- Jeeps	6653493	
4105005	Vehicles -Cranes	5273237	
4105006	Vehicles -Trucks	142542935	
4105007	Vehicles -Tankers	0	
4105008	Fixed Assets- Vehicles- Motor Bike	159316	
4106001	Office & other Equipments- Air Conditioners	0	
4106002	Office & other Equipments -Computers	15312282	
4106003	Office & other Equipments- Faxes	47191	
4106004	Office & other Equipments -Photocopiers	1179789	
4106005	Office & other Equipments -Refrigerators	36936	
4106006	Office & other Equipments -Laboratories	811250	
4106007	Office & other Equipments -Heater	274156	
4106008	Office & other Equipments -Others	6004773	
4107001	Furniture, Fixture, Fittings and Electrical Appliances -Cabinets	471136	
4107002	Furniture, Fixture, Fittings and Electrical Appliances -Cupboards	0	
4107003	Furniture, Fixture, Fittings and Electrical Appliances -Chairs	1464833	
4107004	Furniture, Fixture, Fittings and Electrical Appliances -Fans	21608	
4107005	Furniture, Fixture, Fittings and Electrical Appliances -Electrical Fittings	310304	
4107006	Furniture, Fixture, Fittings and Electrical Appliances -Tables	928134	
4107007	Furniture, Fixture, Fittings and Electrical Appliances -Sofa Sets	657242	
4107008	Furnitures, Fixtures & Fittings-Others	717877	
4108001	Other Fixed Assets -Dumper container	11991508	
4108002	Other Fixed Assets -Dust Bin	8916731	
4108003	Office & Other Equipments-Other fixed Assets-Other	32691181	
4109001	Assets Under Disposal	0	
4112001	Accumulated Depreciation-Buildings		1173886069
4113001	Accumulated Depreciation-Roads & Bridges		820695288
4113101	Accumulated Depreciation-Sewerage and Drainage		132307355
4113201	Accumulated Depreciation-Waterways		85059355
4113301	Accumulated Depreciation-Public Lighting		132661241
4114001	Accumulated Depreciation-Plant & Machinery		156363314
4115001	Accumulated Depreciation-Vehicles		65337419
4116001	Accumulated Depreciation-Office and Other Equipments		18098076
4117001	Accumulated Depreciation-Furniture,Fixtures,Fitting and Electrical Appliances		3059225
4118001	Accumulated Depreciation-Other Fixed Assets		32188868
4121001	Specific Grants -Water Works	166940	
4121002	Specific Grants -Road & Buildings	3853898	
4121003	Specific Grants -Health	59904007	
4121004	CWIP-Specific Grants-Sanitation & S.W.Management	1814788	
4121005	CWIP-Specific Grants-Civic Amenities	8575498	
4121006	Specific Grants-Urban Poverty All. & Soc. Welfare	0	
4122001	Special funds -Water Works	0	
4122002	Special Funds -Road & Buildings	436855	
4122003	Special funds -Health	0	
4123001	Specific Shemes-Water works	0	
4123002	Specific Shemes-Road & Buildings	0	

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4123003	Specific Schemes-Health	0
4123004	CWIP-Specific Schemes-Sanitation & Solid Waste Man	0
4123005	CWIP -- Specific schemes - Civic Amenities	10358505
4123006	CWIP-Specific Schemes-Urban Poverty Alleviation	0
4201001	Investments General Fund-Central Govt Securities	0
4202001	Investments General Fund-State Govt. Securities	0
4203001	Investments General Fund- Debantures and Bonds	0
4204001	Investments General Fund-Preference and Shares	0
4205001	Investments General Fund-Equity Shares	510000
4206001	Investments General Fund-Uniots of Mutual Funds	0
4207001	Investments General Fund-Others	649445050
4208001	Investments General Fund-Other Investments	0
4209001	Investments General Fund-Accumulated Provision	0
4211001	Investments Other Fund-Central Govt Securities	0
4212001	Investments Other Fund-State Govt. Securities	0
4213001	Investments Other Fund- Debantures and Bonds	0
4214001	Investments Other Fund-Preference and Shares	0
4215001	Investments Other Fund-Equity Shares	0
4216001	Investments Other, Fund-Uniots of Mutual Funds	0
4218001	Investments Other Fund-Other Investments	340365262
4219001	Investments Other Fund-Accumulated Provision	0
4301001	Store -Opening Stock	0
4301002	Store -Closing Stock	0
4301003	Store -Purchases	12135530
4302001	Loose Tools	81399
4303001	Books	0
4308001	Other-Other Stock in Hand	85344
4311001	Receivable for property Taxes	78379829
4311901	Receivable for Other Taxes-Sewarage Tax	0
4311902	Receivable for Other Taxes-Water Tax	0
4311903	Receivable for Other Taxes-Show Tax	487350
4312001	Receivable for Cess	0
4313001	Receivable for Fees & User charges-Licence fees	270902
4313002	Receivable for Fees & User charges-Advertisement Fees	0
4313003	Receivable for Fees & User charges-Water Supply	159154406
4313004	Receivable for Fees & User charges-Connection and Maintenance Charges	0
4314001	Receivable from Other Sources-Rent	170238421
4314002	Receivable from Other Sources-Interest accrued & Due	40306246
4314003	Receivable from Other Sources-Interest Accured & not due	0
4314004	Receivable from Other Sources-Undertakings	0
4314005	Receivable from Other Sources-Interest due from Employees	519602
4314006	Receivable from Other Sources-Hospital Dues	2125548
4314007	Receivable from Others	0
4315001	Receivable from Govt.-Grants	0
4315002	Receivable from Govt.-Assigned Revenues	0
4318001	Receivable Control Account-Property Tax	0
4318002	Receivable Control Account-Cess	0
4318003	Receivable Control Account-Water supply	0
4318004	Receivable Control Account-Rent	0
4319101	State Govt. Cesses/levies in Property Taxes- Control account	0
4319201	State Govt. Cesses/levies in Water Taxes- Control account	0
4319901	State Govt. Cesses/levies in Other Taxes- Control account	0
4321001	Provision for outstanding Property Taxes	0
4321101	Provisions for outstanding Water Taxes	0
4321201	Provision for outstanding sewerage Taxes	0
4321202	Provision for outstanding shows Taxes	0

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4323001	Provision for outstanding Fees & User Charges-Water Supply	0
4323002	Provision for outstanding Fees & User Charges-Rent	0
4324001	Provision for outstanding other receivable	0
4329101	State govt. Cesses/levies in Property Taxes- Provision account	0
4329201	State govt. Cesses/levies in Water Taxes- Provision account	0
4329901	State Govt. Cesses/levies in Other Taxes- Provision account	0
4401001	Establishment	0
4402001	Administration	0
4403001	Operations & Maintenance	0
4501001	Cash in Hand	1597
4502101	Municipal Fund-Nationalised Banks-SBI Shimla	36877738
4502102	Municipal Fund- State Bank of Patiala, Shimla	0
4502103	UCO BANK (ARTRAC), Shimla (Municipal SWPP Account)	70921
4502104	MC Fund- Indian Bank, Shimla (Property Tax Account)	1038534
4502105	MC Fund- Punjab & Sind Bank, Sanjauli (WWH)	2665611
4502106	Union Bank of India, The Mall Shimla	28385
4502201	Municipal Fund-Other Schedule Banks-HDFC Bank The Mall Shimla	3842736
4502202	MC Fund, HDFC Bank, The Mall Shimla (Green Fees Collection)	0
4502203	MC Fund, HDFC Bank, The Mall Shimla (Water & Sewerage Collection)	76437
4502204	MC Fund, HDFC Bank, The Mall Shimla (Property Tax Collection)	0
4502205	HDFC (Building Map Approval Application)	0
4502206	Municipal Fund-Other Schedule Banks-Indusind Bank The Mall Shimla (Gateway)	139397
4502207	AU Small Finance Bank, The Mall Shimla	81255693
4502208	AXIS Bank, The Mall Shimla (Online Gateway)	437528
4502209	ICICI Bank, The Mall Shimla (Gateway)	0
4502301	Municipal Fund-Schedule Cooperative Banks-HPSCB Ltd (Main Shimla)	57209346
4502302	Municipal Fund-H.P.State Co.Op .Bank, The Mall Sml	0
4502303	Municipal Fund-Schedule Co.Op Bank- HPSCB, Shimla	202372
4502401	Municipal Fund-Post Office	0
4504101	Special Funds- Nationalised Banks-State Bank of Patiyala	0
4504102	Special Fund-Contributory Pension Fund (PNB Main)	13912399
4504103	Special Fund-State Bank of India (P&G Fund)	7837133
4504301	Balance with Special Funds- Scheduled Co.Op Banks-H.P.State Co.Op.Bank	2669765
4504401	Balance with Special Funds- Post Office	0
4506101	Grant Fund-UCO Bank, ARTRAC Shimla (Biodiversity Management Committee A/C)	278175
4506102	Grant Fund -Balance with Bank PNB near Lift	6214
4506103	Grant Fund -Balance with Bank UCO Bank Main	0
4506104	Grant Fund -Balance with District Treasury(PLA)	0
4506105	Grant Fund-Indian Bank, The Mall, Shimla (JNNURM)	0
4506106	Grant Fund- SBI, Shimla (ASCROW ACCOUNT)	0
4506107	Punjab & Sind Bank, The Ridge, Shimla	1461298
4506108	Grant Fund - AMRUT (Indian Bank)	365878
4506109	Central Bank of India (Zero Waste Project)	50576
4506110	SBI, Lower Bazar, Shimla(JNNURM-EU)	0
4506111	Grant Fund- SBI, The Mall, Shimla- (CCBP A/c)	69143
4506112	UCO Bank, ARTRAC, Grant Fund (Swachh Bharat Mission)	348580
4506113	Grant Fund-Nationalized-SBI Bank,Anaj Mandi, PMAY (HFA) FUND	7
		1485000

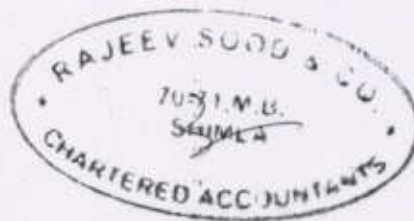
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4506114	Grant Fund Nationalized-SBI Bank, Scandal Point, The Mall Shimla-CFC	0
4506115	Grant Fund Nationalized-Indian Bank, Scandal Point, The Mall Shimla Public Contribution A/c	1587
4506116	Grant Fund Nationalized- Bank of Baroda, The Mall Shimla-CFC	292387
4506117	Grant Fund Nationalized- UCO Bank Main, The Mall Shimla- "Census"	2269744
4506118	Grant Fund Nationalized- IDBI Bank, The Mall Shimla	22247577
4506119	UCO Bank, The Mall Shimla (Sanitary Landfill site)	30370578
4506120	SBI Kalsari, (Rehabilitation of water supply)	0
4506121	SBI Kalsari, (Ashiana-1)	5999677
4506122	UCO Bank, The Mall Shimla (Ashiana-II)	0
4506123	UCO Bank, The Mall Shimla (RAY)	23104998
4506124	SBI Kalsari, (Sewerage Networking)	28677
4506125	H.P. of Punjab Bank (Misc. A/c)	18336838
4506126	Punjab National Bank (AMRUT)	0
4506127	UCO Bank, APTRAC (PMAY)	0
4506128	Union Bank, The Mall Shimla (SJVN Ltd.)	3355043
4506129	Union Bank, The Mall Shimla (SJVN Ltd.) Laboratory	1643992
4506201	Grant Fund J and K Bank, The Mall, Shimla (JNNURM)	5171848
4506202	Grant Fund (JNNURM)- ICICI Bank, Shimla	127914
4506203	Grant Fund J and K Bank, Shimla (JNNURM - PIU)	156144
4506204	J&K Bank Shimla (JNNURM - ASHIANA)	0
4506205	ICICI Bank Shimla (JNNURM Ashiana-II)	0
4506206	HDFC Bank Shimla (JNNURM-RAY)	11909298
4506207	Industrial Bank Shimla (JNNURM-eGov.)	27449345
4506208	UCO BANK (ARTRAC), Shimla (Small Grant - ICLEI-SA)	17852
4506209	ICICI Bank, Shimla (JNNURM-Capacity Building)	168802
4506210	HDFC Bank Shimla (CHALLENGE FUND)	388103
4506211	Industrial Bank Shimla (JNNURM-Sanitary Landfil Site)	0
4506212	Grant Fund Beneficiary Share A/c. Himachal Gramin Bank, The Mall Shimla (Ashiana-JNNURM)	13366171
4506213	AXIS Bank, Kasumpti, Grant Fund	232580
4506214	Grant Fund other Scheduled- Kotak Bank near Lift, The Mall Shimla	0
4506215	Grant Fund other Scheduled-ICICI Bank, The Mall Shimla-CFC	801614
4506216	Grant Fund other Scheduled-HDFC Bank, The Mall Shimla- Shimla Smart City	33199008
4506217	Axis Bank, Path CFC	39149582
4506218	RBI Bank (Grant Fund)	2563272
4506219	AD Small Finance Bank	112995926
4506220	HDFC Bank, The Mall Shimla (NULM)	0
4506221	HDFC Bank, The Mall Shimla (SBM)	0
4506301	Grant Fund JNNURM (HPSCB Main)	1589491
4506302	Grant Fund HP State Co-op Bank, The Mall Shimla (Greater Shimla Water Supply & Sewerage Circle)	0
4506303	HPSCB Circle (NULM)	11495
4506304	HPSCB Challenge Fund (Beneficiary Share)	1795873
4601001	Loans and advances to employees-HBA	76570
4601002	Loans and advances to employees-Conveyance	0
4601003	Loans and advances to employees-Computer Advance	0
4601004	Loans and advances to employees-Festival Advance	142113
4601005	Loans and advances to employees-Vehicle Advance	0
4601006	Loans and advances to employees-Warm Clothing	1107
4601007	Loans and advances to employees-Medical Advance	185226
4601008	Loans and advances to employees-Others	55578
4602001	Employee Provident Fund Loans	0
4603001	Loans to others	0

4604001	Advance to Suppliers and Contractors-Public Works	826596	
4604002	Advance to Suppliers and Contractors-Stores	13304301	
4604003	Advance to Suppliers and Contractors-Material Issued to Contractors/Store	(5048331)	
4604004	Advance to Suppliers and Contractors-Lease Rentals	5000	
4604005	Advance to Suppliers and Contractors-HP Accounts	0	
4605001	Advance to Others-Permanent Advance	72489	
4605002	Advance to Others Advance against Projects	23482561	
4605003	Advance to Others Advance against Scheme	5707891	
4605004	Advance to Others Grants	0	
4605005	Advance to Others Temporary Advance to HODs	177492538	
4606001	Deposit with External Agencies-Electricity	63635531	
4606002	Deposit with External Agencies-Telephones	12621	
4606003	Deposit with External Agencies-Water	4388827	
4606004	Deposit with External Agencies-Petrol Pumps	2200	
4606005	Deposit with External Agencies - Others	19203840	
4608001	Other Current Assets-HP Instalments received	0	
4608002	Other Current Assets-Interest receivable on Loan & Advances	0	
4608003	Other Current Assets-Scheme Expenses	0	
4611001	Provision against Loan, Advances and Deposits-Loan to Others	0	
4613001	Provision against Loan, Advances and Deposits-Deposits	0	
4701001	Deposit Works Expenditure-Civil	0	
4701002	Deposit Works Expenditure-Electrical	0	
4701003	Deposit Works Expenditure-Others	0	
4702001	Interim Accounts	0	
4703001	Interim amount Payable-Lease	0	
4703002	Interim amount Payable-Hire Purchases	0	
4704001	Suspense account	41801	
4801001	Loan issue Expenses	0	
4802001	Discount on Issue of Loans	0	
4803001	Other Miscellaneous Expenditure	0	
4809001	Misc expenditure to be written off - Others	0	
	Total	11,628,736,582	11,628,736,582

Certified that the above balances are in agreement with the books of accounts.



SHIMLA MUNICIPAL CORPORATION

BALANCE SHEET AS ON 31.03.2022

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	13,333	15,505
311	Earmarked Funds	B-2	3,659	3,727
312	Reserves	B-3	30,392	23,475
	Total Reserves & Surplus		47,384	42,707
320	Grants, Contributions for Specific Purposes	B-4	4,718	10,435
	<u>Loans:-</u>			
330	Secured Loans	B-5	0	0
331	Unsecured Loans	B-6	0	0
	Total Loans		0	0
	<u>Current Liabilities & Provisions</u>			
340	Deposits Received	B-7	1,257	984
341	Deposits Works	B-8	119	119
350	Other Liabilities (Sundry Creditors)	B-9	23,534	23,316
360	Provisions	B-10	0	0
	Total Current Liabilities & Provisions		24,910	24,419
	TOTAL LIABILITIES		77,012	77,561

RAJEEV SOOD
70-07 M.H.
SHIMLA
CHARTERED ACCOUNTANTS

BALANCE SHEET AS ON 31.03.2022

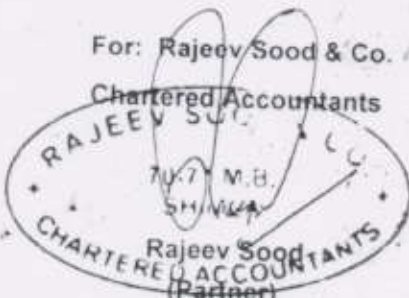
<u>ASSETS:</u>				
<u>Fixed Assets</u>				
410	Gross Block	B-11	78,949	72,032
411	Less:- Accumulated Depreciation		26,197	23,788
	Net Block		52,753	48,245
412	Capital Work In Progress		971	971
	Total Fixed Assets		53,724	49,216
<u>Investments</u>				
420	Investment - General Fund	B-12	6,500	6,600
421	Investment Other Funds	B-13	3,404	3,704
	Total Investments		9,903	10,304
<u>Current Assets Loans & Advances</u>				
430	Stock in Hand (Inventories)	B-14	123	123
431	Sundry Debtors (Receivables) Gross	B-15	4,515	4,038
432	Less:- Accumulated Provisions Against		0	0
	Net amount Outstanding		4,515	4,038
440	Prepaid Expenses	B-16	0	0
450	Cash and Bank Balance	B-17	5,711	11,559
460	Loans, Advances & Deposits	B-18	3,035	2,320
461	Less:- Accumulated Provisions Against		0	0
	Net Amount Outstanding		3,035	2,320
	Total Current Assets, Loans & Advances		13,384	18,041
470	Other Assets	B-19	0.42	0.42
480	Miscellaneous Expenditure to the extent	B-20	0	0
	Notes to Accounts	B-21		
TOTAL ASSETS			77,012	77,561


 Commissioner
 M.C.


 Joint Commissioner
 M.C. Shimla


 Accounts Officer
 M.C. Shimla

Place :- Shimla
 Date :- 26-Sep-2022

For: Rajeev Sood & Co.
 Chartered Accountants

 RAJEEV SOOD & CO.
 70/7 M.B.
 SHIMLA
 Rajeev Sood
 (Partner)