

SHIMLA MUNICIPAL CORPORATION

BALANCE SHEET

AS ON 31.3.2023

SHIMLA MUNICIPAL CORPORATION

PROVISIONAL BALANCE SHEET AS ON 31.03.2023

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	1,277,391,144	1,333,280,795
311	Earmarked Funds	B-2	352,075,342	365,873,291
312	Reserves	B-3	3,774,480,773	3,039,198,766
	Total Reserves & Surplus		5,403,947,259	4,738,352,852
320	Grants, Contributions for Specific Purposes	B-4	475,749,787	471,834,182
	<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	135,233,805	125,650,802
341	Deposits Works	B-8	11,895,157	11,895,157
350	Other Liabilities (Sundry Creditors)	B-9	2,417,431,107	2,353,449,538
360	Provisions	B-10	0	0
	Total Current Liabilities & Provisions		2,564,560,069	2,490,995,497
	TOTAL LIABILITIES		8,444,257,115	7,701,182,531

PROVISIONAL BALANCE SHEET AS ON 31.03.2023

	ASSETS:-			
	Fixed Assets	B-11		
410	Gross Block		8,630,222,729	7,894,940,723
411	Less:- Accumulated Depreciation		2,906,687,189	2,619,656,210
	Net Block		5,723,535,540	5,275,284,513
412	Capital Work In Progress		97,128,791	97,128,791
	Total Fixed Assets		5,820,664,331	5,372,413,304
	Investments			
420	Investments General Fund	B-12	649,955,050	649,955,050
421	Investment Other Funds	B-13	327,477,000	340,365,262
	Total Investments		977,432,050	990,320,312
	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	496,680,102	451,482,303
432	Less:- Accumulated Provisions Against Bad		0	0
	Net amount Outstanding		496,680,102	451,482,303
440	Prepaid Expenses	B-16	0	0
450	Cash and Bank Balance	B-17	801,288,712	571,075,880
460	Loans, Advances & Deposits	B-18	335,847,846	303,546,658
461	Less:- Accumulated Provisions Against		0	0
	Net Amount Outstanding		335,847,846	303,546,658
	Total Current Assets, Loans & Advances		1,646,118,933	1,338,407,115
470	Other Assets	B-19	41,801	41,801
480	Miscellaneous Expenditure(to the extent not written off)	B-20	0	0
	TOTAL ASSETS		8,444,257,115	7,701,182,531


Commissioner
M.C. Shimla


Joint Commssioner
M.C. Shimla


Accounts Officer
M.C. Shimla

Provisional Compilation based upon limited review of unaudited Accounts

For: Rajeev Sood & Co.
Chartered Accountants



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

Provisional Income and Expenditure Account
for the year ending on 31.3.2023

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>	177,225,567	147,555,309
120	Assigned Revenues & Compensation	<u>I-2</u>	383,584,014	346,733,945
130	Rental Income from Municipal Properties	<u>I-3</u>	100,248,277	96,549,623
140	Fees & User Charges	<u>I-4</u>	71,349,706	41,683,936
150	Sale & Hire Charges	<u>I-5</u>	2,025,067	2,139,524
160	Revenue Grants, Contributions & Subsidies	<u>I-6</u>	304,963,081	308,207,138
170	Income from Investments	<u>I-7</u>	160,314	507,532
171	Interest Earned	<u>I-8</u>	13,987,568	14,821,025
180	Other Income	<u>I-9</u>	4,459,808	6,523,579
A	TOTAL INCOME:		1,058,003,401	964,721,610
	EXPENDITURE:			
210	Establishment Expenses	<u>I-10</u>	681,357,022	539,077,291
220	Administrative Expenses	<u>I-11</u>	37,695,608	27,210,979
230	Operations & Maintenance	<u>I-12</u>	98,822,815	363,503,659
240	Interest & Finance Expenses	<u>I-13</u>	10,264	9,090,331
250	Programme Expenses	<u>I-14</u>	1,117,530	278,480
260	Revenue Grants, Contributions & subsidies	<u>I-15</u>	1,603,000	1,994,685
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>	287,030,979	240,893,780
B	TOTAL EXPENDITURE:		1,107,637,219	1,182,049,205
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(49,633,817)	(217,327,594)
280	Add: Prior period Items (Net)	<u>I-19</u>	6,255,834	(133,262)
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period</i>		(55,889,651)	(217,194,332)
290	Less: Transfer to Reserve Funds		-	
	Net balance being surplus/ deficit carried over to Municipal Fund		(55,889,651)	(217,194,332)


Commissioner
M.C. Shimla


Joint Commissioner
M.C. Shimla


Accounts Officer
M.C. Shimla

Provisional compilation based upon limited review of unaudited Accounts

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

For: Rajeev Sood & Co.
Chartered Accountants



SCHEDULES: ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

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

Amount in ()

Code No.	Particulars	Opening balance as per the last account	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
1	2	3	4	5 (3+4)	6	7 (5+6)
3101001	Municipal Fund	1,333,280,795.25	-	1,333,280,795.25	-	1,333,280,795.25
3109001	Excess of Expenditure over Income	-	-	-	-	(55,889,651.34)
	Total Municipal Fund	1,333,280,795.25	-	1,333,280,795.25	-	1,277,391,143.91


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Municipal Corporation
Shimla

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

Particulars	Amount in (₹)			
	Pension Fund	General Provident Fund	Contributory Pension Fund (Scheme)	Total Funds
Code No.	3117002	3117001	3117003	
(a) Opening Balance	12,768,833.75	333,026,047.66	20,078,409.59	365,873,291.00
(b) Addition to the special Fund				
i) Transfer from Municipal Fund	222,591,965.00	89,747,629.01	-	312,339,594.01
ii) Interest /Dividend earned on special fund Investment	-	-	-	-
iii) Profit on disposal of special Fund Investment	-	-	-	-
iv) Appreciation in value of Special Fund Investments	-	-	-	-
v) Other addition	-	-	-	-
Total (b)	222,591,965.00	89,747,629.01	-	312,339,594.01
Total(a+b)	235,360,798.75	422,773,676.67	20,078,409.59	678,212,885.01
(c) Payment out of Fund				
i) Capital expenditure on fixed assets	-	-	-	-
Others	-	-	-	-
Sub- Total	-	-	-	-
ii) Revenue Expenditure on				
Payments out of Special Funds	225,997,600.00	95,776,703.00	4,363,240.00	326,137,543.00
Rent	-	-	-	-
Other Administrative Charges	-	-	-	-
Sub- Total	225,997,600.00	95,776,703.00	4,363,240.00	326,137,543.00
iii) Other:				
Loss on disposal of Special Fund Investment diminution in value of Special Fund Investments transferred to Municipal Fund	-	-	-	-
Sub- Total	-	-	-	-
Total of (i+ii+iii+) ©	225,997,600.00	95,776,703.00	4,363,240.00	326,137,543.00
Net Balance at the year end (a+b)- (c)	9,363,198.75	326,996,973.67	15,715,169.59	352,075,342.01
Grand Total of The Special Fund	9,363,198.75	326,996,973.67	15,715,169.59	352,075,342.01


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Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs)	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10-01	Capital contribution	3039198766.00	735282007.00	3774480773.00	0.00	3774480773.00
312-11-01	Capital Reserve	0.00	0.00	0.00	0.00	0.00
312-20-01	Borrowing Redemption Reserves	0.00	0.00	0.00	0.00	0.00
312-30-01	Special Fund (Utilised)	0.00	0.00	0.00	0.00	0.00
312-40-01	Statutory Reserves	0.00	0.00	0.00	0.00	0.00
312-50-01	General Reserve	0.00	0.00	0.00	0.00	0.00
312-60-01	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve Funds	3039198766.00	735282007.00	3774480773.00	0.00	3774480773.00


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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	65,749,984.03	107,083,267.00	237,353,266.00	95,000.00	12,639,376.36	48,913,278.77	471,834,182.16
(b) Addition to the grants							
i) Grants & Contribution received during the the year	723,896,061.00	143,220,488.00	192,162,850.00	-	-	-	1,059,279,399.00
ii) Interest/Dividend Received on grants Investments							
iii) Profit on disposal of grant investment					2,350.00		2,350.00
iv) Appreciations in value of grant Investments							
v) Other addition							
Total (a+b)	723,896,061.00	143,220,488.00	192,162,850.00	95,000.00	2,350.00	476,521.00	476,521.00
c) Payment out of Funds	789,646,055.03	250,303,755.00	429,516,116.00	95,000.00	12,641,726.36	49,389,799.77	1,531,592,452.16
i) Capital Expenditure on Fixed Assets							
Others	471,648,656.00	75,078,510.00	188,554,839.00	-	-	-	735,282,007.00
Sub-Total	471,648,656.00	75,078,510.00	188,554,839.00				735,282,007.00
ii) Revenue Expenditure on							
Salary, wages and allowances and repair maintenance work, poor welfare activities etc.	294,406,443.00	5,207,717.00	952,209.00	2,858,411.00	-	-	303,424,780.00
Rent							
Other Administrative Charges							
Sub- Total	294,406,443.00	5,207,717.00	952,209.00	2,858,411.00			303,424,780.00
(iii) Other:							
Loss on disposable of special fund investment diminution in value of special fund investments transferred to Municipal Fund							
Refund of Grant during the year							
Transfer /Other Adjustment	162,381.00	-	16,973,497.00	-	-	-	17,135,878.00
Sub- Total	162,381.00		16,973,497.00				17,135,878.00
Total of (+ii+iii+iv)	766,217,482.00	80,286,227.00	206,480,545.00	2,858,411.00			1,055,842,665.00
Net Balance at the year end (a+b)(-c)	23,428,573.03	170,017,528.00	223,035,571.00	(2,763,411.00)	12,641,726.36	49,389,799.77	475,749,787.16
Total Grants & Contribution for specific Purpose	23,428,573.03	170,017,528.00	223,035,571.00	(2,763,411.00)	12,641,726.36	49,389,799.77	475,749,787.16

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	3,597,872.00
3401002	Security From Contractors	110,413,829	102,671,194.00
3402002	Security -Transit	-	-
3402003	Water Security from Customer	16,280,009	16,282,009.00
3408001	From Others (Security of Community Centre)	4,910,595	3,076,227.00
3408002	Deposit- Working Women	31,500	23,500.00
Total Deposits Received		135,233,805.00	125,650,802.00

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

Code No.	Particulars	Opening balance at the beginning of the year Amount (₹)	Additions during the current year Amount (₹)	Utilisation / expenditure Amount (₹)	Amount Transferred to Grant Head 320-30-01	Balance outstanding at the end of the current year Amount (₹)
1	2	3	4	6	7	8
3411001	Civil Works	800,000.00	-	-	-	800,000.00
3412001	Electric Works	-	-	-	-	-
3413001	Others	11,095,157.00	-	-	-	11,095,157.00
3418001	Other Deposit Works	-	-	-	-	-
	Total of Deposit Work	11,895,157.00	-	-	-	11,895,157.00


 Accounts Officer,
 Municipal Corporation
 Shimla

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	2,176,245,762.00	2,176,245,762.00
3501002	Other Liabilities - Creditors Contractors	82,337,185.00	18,321,331.00
3501003	Other Liabilities - Creditors Expenses	8,196,100.12	13,611,000.00
3501004	Other Liabilities - Creditors Expenses	(17,230.00)	
3501005	Creditors- Payable Against Specific Scheme	1,078.00	1,078.00
3501101	Employees Liabilities- Gross Salary	5,914,085.00	5,914,085.00
3501102	Other Liabilities - Employees Liabilities-Net Salary	31,385,302.00	29,813,579.00
3501103	Other Liabilities - Employees Liabilities-Salary Unpaid	654,226.00	654,226.00
3501104	Other Liabilities - Employees Liabilities-PF. Payable	3,994,349.00	3,994,349.00
3501105	Other Liabilities - Employees Liabilities- Pension	10,656,924.00	10,656,924.00
3501106	Other Liabilities - Employees Liabilities- Gratuity	191,440.00	102,959.00
3501107	Employees Liabilities- Welfare funds	491,353.00	426,931.00
3501108	Employees Liabilities- Leave Salary Payable	822,247.00	379,261.00
3502001	Other Liabilities - Recoveries Payables -P.F. Deductios	3,417,065.00	3,439,901.00
3502002	Other Liabilities - Recoveries Payables -LIC	1,925,787.00	1,947,859.00
3502003	Other Liabilities - Recoveries Payables -Loans	(1,250,032.00)	(1,164,702.00)
3502004	Other Liabilities - Recoveries Payables - Societies Loans	68,768.00	94,713.00
3502005	Recovery Payable- Service Tax	(24,989,883.00)	(24,571,366.00)
3502007	Other Liabilities - Recoveries Payables - TDS	2,259,579.00	693,823.00
3502009	Other Liabilities - Recoveries Payables - VAT	567,517.00	567,517.00
3502010	Recoveries Payable-Works Contract etc.	17,616,380.00	11,471,945.00
3502011	Other Liabilities - Recoveries Payables - GIS	32,248.00	31,703.00
3502012	Other Liabilities - Recoveries from staff on Deputation	5,744,619.00	5,198,048.00
3502013	Other Liabilities - Recoveries Payables - Others (RD)	7,033,347.00	7,070,982.00
3502014	TDS under GST	2,970,263.00	1,164,933.00
3502015	Recoveries Payable-Water Charges	78,045,730.00	79,389,005.00
3502016	Recoveries Payable-Panalty On Royalty	1,767,917.00	256,044.00
3503003	Govt. Dues Payable-Court Atteachment etc.	(1,857,320.00)	-
3503005	Govt. dues etc. payable- Workers Welfare Cess	1,286,359.00	5,817,906.00
3504001	Refunds Payable-Taxes	-	-
3504002	Refunds Payable- Other Revenue (Excess Deduction of Interest from Employees)	122,788.00	122,788.00
3504105	Advance collection of revenues-Rent	-	-
3504108	Advance Collection of Revenues-Advertisement Charges	1,055,862.00	1,055,862.00
3508001	Others-Compensation Payable	-	-
3508002	Others-Stale Cheque	591,483.00	591,483.00
3509001	Sale Proceeds-Assets	149,809.00	149,809.00
	Total other Liabilities (Sundry Creditors)	2,417,431,107.12	2,353,449,538.00

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

Code No.	Particulars	Opening Balance	Additions during the period	Amount capitalised	Balance at the end of current
1	2	3	4		5
4121001	Specific Grant -Water Works	166,940.00	-	-	166,940.00
4121002	Specific Grant -Public Works	3,853,898.00	-	-	3,853,898.00
4121003	Specific Grants -Health	59,904,007.00	-	-	59,904,007.00
4121004	Specific Grants -Sanitation and Solid Waste Management	1,814,788.00	-	-	1,814,788.00
4121005	CWIP- Specific Grants- Civic Amenities	8,575,498.00	-	-	8,575,498.00
4122001	Special funds -Water Works	-	-	-	-
4122002	Special Funds -Road & Buildings	436,855.00	-	-	436,855.00
4122003	Special funds -Health	-	-	-	-
4123001	Specific Schemes-Water works	-	-	-	-
4123002	Specific Schemes-Road & Buildings	12,018,300.00	-	-	12,018,300.00
4123005	CWIP -- Specific schemes - Civic Amenities	10,358,505.00	-	-	10,358,505.00
	Total	97,128,791.00			97,128,791.00


 Accounts Officer,
 Municipal Corporation
 Shimla

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

Head of Account	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance as on 01.04.2022	Additions	Deductions	Closing Balance as on 31.03.2023	Opening Balance as on 01.04.2022	Depreciation during the year	Sale/Disposal/Transfer/Adjustment	Closing Balance as on 31.03.2023	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 :-										
4101001	Land-Grounds	10,942,666	3,610,742	0	14,553,408	0	0	0	14,553,408	10,942,666	
4101002	Lands -Under Buildings	388,610,637	0	0	388,610,637	0	0	0	388,610,637	388,610,637	
4101003	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	
4101004	Land-Parks	111,699,539	43,261,871	0	154,961,410	0	0	0	154,961,410	111,699,539	
4101005	Land-Gardens	373,077	0	0	373,077	0	0	0	373,077	373,077	
4101006	Land-Vacant Land	1,275,432,425	0	0	1,275,432,425	0	0	0	1,275,432,425	1,275,432,425	
4101007	Land-Forest Land	53,278,471	2,264,411	0	55,542,882	0	0	0	55,542,882	53,278,471	
4102001	Buildings- Residential	257,167,717	1,435,150	0	258,602,867	142,927,973	5,747,866	0	146,675,939	114,239,744	
4102002	Buildings- Official	266,091,832	6,607,850	0	272,699,682	209,748,135	6,203,739	0	215,961,874	56,343,697	
4102003	Buildings- Commercial	981,268,361	14,875,807	0	996,084,168	709,929,172	28,223,729	0	738,162,901	271,278,189	
4102005	Buildings -Toilets	64,162,497	5,423,958	0	69,586,455	35,160,867	3,430,375	0	38,591,242	29,001,630	
4102006	Buildings -Houses	88,128,330	16,043,553	0	104,171,883	11,869,838	4,306,109	0	16,175,947	76,268,492	
4102007	Parking	328,241,835	103,481,587	0	431,723,402	61,949,414	36,822,599	0	98,772,013	266,292,421	
4102008	Fixed Assets-Buildings-Labour Hostel	11,190,062	98,451,577	0	109,641,639	2,300,670	2,905,759	0	5,206,428	8,889,392	
	Infrastructure Assets :-										
4103001	Roads & Bridges -concrete	47,747,571	22,244,243	0	69,991,814	21,794,192	4,344,953	0	26,139,145	25,963,379	
4103002	Roads & Bridges -Black Topped	784,444,302	122,204,851	0	906,649,153	581,569,006	28,228,032	0	619,797,038	192,875,296	
4103003	Roads & Bridges -Foot Path	336,865,003	73,112,709	0	409,977,712	160,908,420	23,618,972	0	184,527,392	175,966,583	
4103004	Roads & Bridges -Bridges	76,779,226	24,555,427	0	101,334,653	36,759,010	5,470,760	0	42,229,790	40,020,217	
4103005	Roads & Bridges -Stairs and Alleys	16,996,437	1,320,005	0	18,316,442	9,664,661	625,676	0	10,490,337	7,331,777	
4103101	Sewerage & Drainage -Open Drains	53,430,050	26,918,105	0	80,348,155	14,781,158	5,373,486	0	20,154,644	38,648,892	

Accounts Officer,
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4103102	Sewerage & Drainage - Underground Sewerage	467,608,381	133,140,023	0	600,746,404	84,485,452	46,386,404	0	132,851,856	467,897,548	363,143,929
4103103	Sewerage & Drainage -Storm Water Drain/Mallah	151,031,925	20,940,525	0	171,972,450	33,060,745	13,546,172	0	46,606,917	125,365,533	117,971,180
4103201	Water ways -Underground Water Lines	434,360,215	11,374,450	0	445,734,665	84,038,353	35,892,241	0	119,930,594	325,804,071	350,321,862
4103202	Water ways -Open Wells	433,874	0	0	433,874	144,393	26,948	0	173,341	260,533	289,481
4103203	Water ways- Reservoirs	2,851,223	0	0	2,851,223	876,609	197,461	0	1,074,070	1,777,153	1,974,614
4103301	Public Lighting -Lamp Posts	211,741,738	0	0	211,741,738	131,702,769	8,003,897	0	139,705,666	72,035,073	80,038,970
4103302	Public Lighting -Transformers	2,183,133	0	0	2,183,133	956,472	122,466	0	1,080,938	1,102,195	1,224,661
	Other Assets:-										0
4104001	Plant & Machinery -Project Machinery	46,068,589	0	0	46,068,589	44,240,722	274,180	0	44,514,902	1,553,687	1,827,867
4104002	Plant & Machinery -Pump House Machinery	1,102,500	0	0	1,102,500	526,988	86,327	0	613,315	489,185	575,512
4104003	Plant & Machinery -Others	148,638,210	0	0	148,638,210	111,595,604	5,550,391	0	117,151,995	31,486,215	37,042,606
4105003	Vehicles -Cars	4,039,294	0	0	4,039,294	3,185,176	128,118	0	3,313,294	725,999	854,117
4105004	Vehicles- Jeeps	6,653,493	0	0	6,653,493	5,261,439	208,808	0	5,470,247	1,183,245	1,352,053
4105005	Vehicles -Cranes	5,273,237	0	0	5,273,237	4,170,320	165,438	0	4,335,758	937,479	1,102,917
4105006	Vehicles -Trucks	142,542,935	0	0	142,542,935	52,667,640	13,024,576	0	66,292,216	76,250,719	89,875,295
4105008	Vehicles- Motor Bike	159,316	0	0	159,316	52,843	15,971	0	68,814	90,502	106,473
4106002	Office & other Equipments - Computers	15,312,282	0	0	15,312,282	12,554,597	1,063,074	0	13,717,871	1,594,610	2,657,684
4106003	Office & other Equipments- Faxes	47,191	0	0	47,191	45,278	287	0	45,565	1,626	1,913
4106004	Office & other Equipments - Photocopiers	1,179,789	0	0	1,179,789	1,042,811	20,547	0	1,063,358	116,431	136,978
4106005	Office & other Equipments - Refrigerators	36,936	0	0	36,936	35,351	238	0	35,589	1,347	1,585
4106006	Office & other Equipments - Laboratories	811,250	58,040	0	869,290	727,748	16,878	0	744,626	124,664	83,502
4106007	Office & other Equipments - Heater	274,156	13,305	0	287,461	141,717	20,864	0	162,581	124,879	132,438
4106008	Office & other Equipments - others	6,004,773	3,250,365	0	9,255,138	3,450,574	708,367	0	4,156,961	5,096,196	2,554,199
4107001	Furniture, Fixture, Fittings and Electrical Appliances - Cabinets(steel Almirah)	471,136	0	0	471,136	428,335	4,280	0	432,615	36,522	42,802
4107003	Furniture, Fixture, Fittings and Electrical Appliances -Chairs	1,464,833	70,226	0	1,535,059	845,862	67,735	0	913,597	621,462	618,971

4107004	Furniture, Fixture, Fittings and Electrical Appliances -Fans	21,608	0	0	0	21,608	15,679	593	0	16,272	5,336	5,929
4107005	Furniture, Fixture, Fittings and Electrical Appliances -Electrical Fittings	310,304	0	0	0	310,304	214,642	9,666	0	224,208	86,096	95,662
4107006	Furniture, Fixture, Fittings and Electrical Appliances -Tables	928,134	17,280	0	0	945,414	591,690	35,372	0	627,062	318,352	336,444
4107007	Furniture, Fixture, Fittings and Electrical Appliances -Sofa Sets	657,242	0	0	0	657,242	569,471	8,777	0	578,248	78,994	87,771
4107008	Furniture, Fixture, Fittings and Electrical Appliances -Others	717,877	0	0	0	717,877	393,546	32,433	0	425,879	291,898	324,331
4108001	Other Fixed Assets -Dumper container	11,991,508	446,610	0	0	12,438,118	9,410,525	454,139	0	9,864,664	2,573,454	2,580,983
4108002	Other Fixed Assets -Dust Bin	8,916,731	159,337	0	0	9,076,068	5,929,557	471,977	0	6,401,534	2,674,534	2,987,174
4108003	Other Fixed Assets -Others	32,691,181	0	0	0	32,691,181	16,848,786	2,376,359	0	19,225,145	13,466,036	15,842,395
	Total Fixed Assets	7,894,940,723	735,282,007	0	0	8,630,222,729	2,619,656,210	287,030,979	0	2,906,687,189	5,723,535,540	5,275,264,513


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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	510,000.00		510,000.00	
4206001	Units of Mutual Funds		-	-	-	-
4207001	Others	SJPNL	649,445,050.00		649,445,050.00	
4208001	Other Investments	FD in Banks	-	-	-	-
	Total of Investment General Fund		649,955,050.00		649,955,050.00	

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	323,253,638.28		336,386,731.28	
	Total of GP Fund Investments:-		323,253,638.28		336,386,731.28	
4218001	Pension Fund Investments:-	FD in State Banks	-		-	
	Total of Pension Fund Investments:-		-		-	
4218001	CPS Fund Investment	FD in State Banks	-		-	
	Total CPS Fund Investment:-		-		-	
4218001	Grant Fund Investments:-	FD in State Banks	4,223,361.55		3,978,531.00	
	Total of Grant Fund Investments:-		4,223,361.55		3,978,531.00	
	Grand Total of Other Fund Investments		327,476,999.83		340,365,262.28	

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	Previous year
1	2	3	4
4401001	Establishment Expenses	-	-
4402001	Administrative Expenses	-	-
4403001	Operation & Maintenance	-	-
Total Prepaid Expenses		-	-


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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	88,535,305	-	88,535,304.81	78,379,828.85
	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	88,535,304.81	-	88,535,304.81	78,379,828.85
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	547,406	-	547,406.00	487,350.00
	Net Receivables of Other Taxes-Show Tax	547,406.00	-	547,406.00	487,350.00
4313001	Receivable for Fees & User Charges-Licence fees	270,902	-	270,902.00	270,902.00
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	-	159,154,405.76	159,154,405.76
	More than 3 Years	-	-	-	-
	Sub- total	159,154,405.76	-	159,154,405.76	159,154,405.76
4314001	Receivables from other Sources- Rent				
	Less than 2 Years	206,786,596	-	206,786,595.97	170,238,421.00
	More than 2 Years but less than 3 Years	-	-	-	-
	More than 3 Years	-	-	-	-
	Sub- total	206,786,595.97	-	206,786,595.97	170,238,421.00
4314002	Receivables from other Sources- Interest Accrued & Due	38,740,338	-	38,740,337.59	40,306,245.59
4314003	Receivables from other Sources- Interest Accrued & But Not Due on Grant Fund Investments	-	-	-	-
4314005	Receivables from other Sources-Interest due from Employees	519,602	-	519,602.00	519,602.00
4314006	Receivables from other Sources- Hosipital Dues	2,125,548	-	2,125,548.00	2,125,548.00
4315001	Receivable from Govt.-Grants	-	-	-	-
4318001	Receivable Control Account-Property Tax	-	-	-	0
4318002	Receivable Control Account-Cess	-	-	-	-
4318004	Receivable Control Account-Rent	-	-	-	-
	Sub- total	41,385,487.59	-	41,385,487.59	42,951,395.63
	Net Receivables from other Sources	248,172,083.56	-	248,172,083.56	213,189,816.63
	Total Sundry Debtors (Receivables)	496,680,102.13	-	496,680,102.13	451,482,303.24

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

Code No.	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
4501001	Cash	1,597.00	1,597.00
Balance with Bank - Municipal Funds			
4502101	Nationalised Banks -SBI	43,041,807	36,877,738.45
4502102	Municipal Fund State Bank of Patial, Shimla	-	-
4502103	UCO Bank (ARTRAC)	72,764	70,920.75
4502104	MC Fund- Indian Bank, Shimla(Property Tax Account)	4,946,140	1,038,533.77
4502105	MC Fund- Punjab & Sind Bank, Sanjauli (WWH)	2,974,595	2,665,611.96
4502106	Union Bank of India, The Mall Shimla	31,591	28,385.00
4502201	Other Scheduled Banks-HDFC Bank	3,959,321	3,842,735.56
4502203	MC Fund, HDFC Bank, The Mall Shimla (Water & Sewerage Collection)	472,295	76,436.70
4502206	MC Fund, Indus Bank, The Mall Shimla	434,242	139,397.02
4502207	AU Small Finance Bank, The Mall Shimla	39,098,281	81,255,693.00
4502208	Axis Bank, The Mall Shimla (Gateway)	992,576	437,528.00
4502209	ICICI Bank, The Mall Shimla (Gateway)	66,868,503	-
4502301	Scheduled Co-operative Banks-HPSCB (Main)	51,800,577	57,209,345.55
4502302	Municipal Fund-H.P.State Co.Op .Bank, The Mall Sml	100,000,000	-
4502303	Municipal Fund Schdule Co-Op. Bank-HPSCB, Shimla	1,137,062	202,372.37
Sub-total		315,829,753.41	183,844,698.13
Balance with Bank - Special Funds			
4504101	Nationalised Banks-State Bank of Patiala	-	-
4504102	Nationalised Banks-PNB (Main)	9,637,640	13,912,399.35
4504103	Special Fund- SBI (P&G Fund)	1,948,602	7,837,133.49
4504301	Scheduled Co-operative Banks-HPSCB (Main) GP Fund	12,334,783	2,669,765.43
Sub-total		23,921,026.28	24,419,298.27
Balance with Bank - Grant Funds			


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4506101	Grant Fund-UCO Bank, ARTRAC Shimla (Biodiversity Management Committee A/C)	285,401	278,174.75
4506102	Nationalised Banks-PNB (Near Lift)	6,384	6,213.89
4506103	Nationalised Banks-UCO Bank (Main)	-	-
4506104	Nationalised Banks-District Treasury Shimla (PLA)	-	-
4506105	Grant Fund- Indian Bank The Mall Shimla (JNNURM)	-	-
4506106	Grant Fund -SBI Shimla (ESCROW ACCOUNT)	1,501,155	1,461,298.00
4506107	Punjab & Sind Bank, The Ridge, Shimla	376,486	365,878.06
4506108	Indian Bank (Socio. Eco. Census Account)	3,930,387	50,576.00
4506109	Central Bank of India (Zero Waste Project)	-	-
4506110	SBI, Lower Bazar, Shimla (JNNURM-EU)	71,030	69,143.25
4506111	Grant Fund- SBI, The Mall, Shimla- (CCBP A/c)	-	348,579.50
4506112	UCO Bank (ARTRAC), Grant Fund (Swachh Bharat Mission)	4,382,943	7.00
4506113	Grant Fund-Nationlized-SBI Bank, Anaj Mandi, PMAY (HFA) FUND	1,485,000	1,485,000.00
4506114	Grant Fund-Nationlized-SBI Bank, Scandal Point, The Mall Shimla-CFC	40,081,717	-
4506115	Grant Fund-Nationlized-Indian Bank, Scandal Point, The Mall Shimla-Public Contribution A/c	1,631	1,587.00
4506116	Grant Fund-Nationlized- Bank of Baroda, The Mall Shimla-CFC	132,340,663	292,387.00
4506117	Grant Fund-Nationlized- UCO Bank Main, The Mall Shimla- "Cesus"	2,331,238	2,269,744.00
4506118	Grant Fund-Nationlized- IDBI Bank, The Mall Shimla	5,135,121	22,247,577.00
4506119	UCO Bank, the Mall Shimla (Sanitary Landfill site)	31,193,400	30,370,578.35
4506120	SBI Kalibari, (Rehabilitation of water supply)	-	-
4506121	SBI Kalibari, (Ashiana-1)	6,163,316	5,999,677.48
4506122	UCO Bank, the Mall Shimla (Ashiana-II)	446	-
4506123	UCO Bank, the Mall Shimla (RAY)	23,730,860	23,104,997.83
4506124	SBI Kalibari, (Sewerage Networking)	29,459	28,677.00
4506125	H.P. Gramin Bank (Misc. A/c)	18,851,540	18,336,838.00
4506128	Union Bank, The Mall Shimla (SJVN Ltd.)	3,949,425	3,355,043.00


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4506129	Union Bank, The Mall Shimla (SJVN Ltd.) Laboratory	6,959	1,643,992.00
4506201	Grant Fund-J and k Bank, The Mall, Shimla (JNNURM)	5,323,470	5,171,847.54
4506202	Grant Fund (JNNURM)- ICICI Bank, Shimla	130,838	127,914.00
4506203	Grant Fund-J and k Bank, Shimla (JNNURM - PIU)	160,722	156,144.00
4506204	J&K Bank, Shimla (JNNURM - ASHIANA)	-	-
4506205	ICICI Bank Shimla (JNNURM Ashiana-II)	-	-
4506206	HDFC Bank Shimla (JNNURN-RAY)	5,735,217	11,909,298.31
4506207	Indusind Bank, Shimla (JNNURM-e-Gov.)	28,283,111	27,449,344.77
4506208	UCO BANK(ARTRAC), Shimla (Small Grant - ICLEI-SA)	18,315	17,852.14
4506209	ICICI Bank Shimla (JNNURM Capacity Building)	226,105	168,802.00
4506210	HDFC Bank Shimla (CHALLENGE FUND)	171,910	388,103.00
4506211	IndusInd Bank Shimla(JNNURM-Sanitary Landfil Site)	-	-
4506212	Grant Fund, Beneficiary Share A/c, Himachal Gramin Bank, The Mall Shimla (Ashiana-JNNURM)	14,723,810	13,366,171.00
4506213	AXIS Bank, Kasumpti (Grant Fund)	239,637	232,580.00
4506214	Grant Fund-other Scheduled- Kotak Bank near Lift, The Mall Shimla	4,794,184	-
4506215	Grant Fund-other Scheduled-ICICI Bank, The Mall Shimla-CFC	63,300	801,614.00
4506216	Grant Fund-other Scheduled-HDFC Bank, The Mall Shimla-Shimla Smart City	1,225,605	33,199,008.00
4506217	Axis Bank 15th CFC	284,751	39,149,582.00
4506218	RBL Bank (Grant Fund)	2,713,279	2,563,272.00
4506219	AU Small Finance Bank	119,721,989	112,995,926.33
4506301	Scheduled Co-operative Banks-HPSCB (JNNURM)	1,637,533	1,589,490.80
4506302	Grant Fund, HP State Co-op Bank, The Mall Shimla (Greater Shimla Water Supply & Sewerage Circle)	-	-
4506303	HPSCB CLC (NULM)	11,842	11,495.00
4506304	HPSCB Challenge Fund (Beneficiary Share)	216,155	1,795,873.00
Sub-total		461,536,334.89	362,810,287.00
Total Cash and Bank Balances		801,288,711.58	571,075,880.40


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

Code No.	Particulars	Balance outstanding at	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	(978,150)	142,113.00
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	185,226.00
4601008	Loans and advances to employees- Others	55,578	55,578.00
4602001	Employee Provident Fund Loans	-	-
4603001	Loans to Others-	10,000,000	-
4604001	Advance to Suppliers and Contractors-Public Works	826,596	826,596.00
4604002	Advance to Suppliers and Contractors-Stores	24,473,230	13,304,301.00
4604003	Advance to Suppliers and Contractors-Material Issued to Contractors/Store	(6,336,370)	(5,048,331.00)
4604004	Advance to Suppliers and Contractors-Lease Rentals	5,000	5,000.00
4605001	Advance to others -Permanent Advances	131,601	72,489.00
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	179,187,686	177,492,538.00
4606001	Advance to others-Deposit with External agencies (Electricity)	75,421,832	63,635,531.00
4606002	Advance to others-Deposit with External agencies(Telephones)	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	19,203,840.00
Sub- Total		335,847,846.00	303,546,658.00


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4612001	Less: Accumulated Provisions against Loans Advances and Deposits(Schedule B-18 (a))	-	-
Total Loans, Advances and Deposits		335,847,846.00	303,546,658.00

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

Code No.	Particulars	Current Year Amount (')	Previous Year Amount (')
1	2	3	4
4611001	Loan to others	-	-
4612001	Advances	-	-
4613001	Deposits	-	-
Total Accumulated Provision		-	-

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

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

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

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


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SCHEDULES:- ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE ACCOUNT**Schedule I-1: Tax Revenue [Code No. 110]**

Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1100101	Property Tax Residential Buildings	123994858	41,291,472
1100102	Property Tax Commercial Buildings	49597943	103,228,680
1100103	Property Tax Land	3542710	2,949,389
1100201	Water Tax	0	-
1100301	Sewerage Tax	0	-
1100701	Vehicle Tax	0	-
1100801	Tax on Animals	0	-
1101401	Show tax	90,056	85,768
Total Tax Revenue		177,225,567	147,555,309

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	11,240,427	15,150,359
1201004	Taxes & Duties Collected by other- Tax on Sale of Liquor	3,943,870	4,282,663
1202001	Compensation in lieu of Taxes/Duties-Compensation in lieu of Octroi	368,399,717	327,300,923
Total Assigned Revenues & Compensation		383,584,014	346,733,945

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	462,941	453,861
1301002	Rent from Civic Amenities-Shopping Complexes	75,557,447	74,075,927
1301005	Rent from Civic Amenities-Marriage/Community Halls	411,736	338,600
1301008	Rent from Civic Amenities-Labour Hostel	902,400	-
1301009	Rent from Civic Amenities - Use of Open Space	1,032,690	399,622
1301010	Rent from Civic Amenities- Working Women Hostel	492,750	464,090
1302001	Rent from Office Buildings-Quarters	-	-
1303001	Rent from Guest-Houses	2,376,000	2,178,000
1304001	Rent from lease of Land	19,012,313	18,639,523
1308001	Other Rents-Lease Rentals Municipal Assets	-	-
1309001	Rent remission and refund	-	-
Total Rental Income from Municipal Properties		100,248,277	96,549,623


Accounts Officer,
Municipal Corporation
Shimla

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	216,284	583,994
1401103	Licensing Fees-Shops	-	-
1401105	Licensing Fees-Staff Quarters	876,179	666,828
1401106	Licensing Fees-Plumbing License	-	-
1401108	Licensing Fees-Slaughtering	8,213,214	1,110,862
1401111	Fees & User Charges- License Fees- Others	102,760	133,350
1401301	Fees for Certificates or Extract-Copying	13,417	38,732
1401302	Fees for Certificates or Extract-Birth & Death Certificate	61,882	63,526
1401304	Fees for Certificate-Marriage	54,190	88,450
1401305	Fees for Certificates or Extract - Other	-	-
1401403	Development Charges-Demolition	-	-
1401502	Regularization Fees-Regularization	88,495	2,797,240
1401503	Regularization Fees-Revalidation	-	-
1401504	Regularization Fees-Conversion Fees	277,695	156,844
1402003	Penalties and Fines-Surcharge	-	-
1402004	Penalties and Fines-Others	344,971	282,313
1404001	Other Fees-Advertisement Fees	3,447,393	183,400
1404002	Other Fees-Tuition Fees	-	-
1404006	Other Fees-Connection	-	-
1404007	Other Fees-Disconnection Charges	-	-
1404012	Other Fees-Fees for Job Porters	-	104
1404013	Other Fees-Compounding Fee	39,696,549	18,343,212
1404014	Other Fees-NOC Fee	27,105	230,027
1404015	Other Fees- Forest application processing Fees	-	1,000
1404016	Other Fees- Plantation Fees	-	-
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)	-	-
1405014	User Charges-Water Tanker	-	-
1405015	User Charges-Meter charges	-	-
1405020	User Charges-Parking Fees	11,496,328	9,500,342
1405021	User Charges-Laboratory Charges	68,820	-
1405022	User Charges-Telephone Tower Charges	-	711,652
1405023	User Charges-Connection Maintenance Charges	-	-
1405024	User Charges-Garbage Disposal Charges	-	-
1405025	User Charges-Medical Waste Disposal Charges	-	-
1405026	User Charges-Water Charges (Commercial)	-	-
1405027	Fees & User Charges - Sewerage User Charges	-	-
1406001	Entry Fees-Parks	34,900	92,150
1407001	Service/Administrative Charges-Service Charges	15,830	25,180
1407002	Service/Administrative Charges-Percentage on Deposit Works	-	-
1407004	Service/Administrative Charges-Road Damage Recovery Charges	3,898,996	4,349,346
1407005	Service/Administrative Charges-Stacking Charges	-	200
1407007	Service/Administrative Charges-Plan Processing Charges	235,817	370,733
1407008	Fees & User Charges- Dumping Charges	2,073,809	1,830,905
1408001	Other Charges-Other Charges	105,072	123,546
Total Fees & User Charges		71,349,706	41,683,936

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	449,400	1,544,225
1501102	Sale of Forms & Publications-Data	-	350
1501103	Sale of Forms & Publications-Plans	51,460	38,810
1501105	Sale of Forms & Publications-Forms & Publication	3,895	9,710
1501201	Sale of stores & Scrap-Obsolete Stores	-	-
1501202	Sale of stores & Scrap-Obsolete Assets	1,269,905	-
1501203	Sale of stores & Scrap-Sale of Stores	-	-
1501204	Sale of stores & Scrap-Profit on sale of store	-	-
1503001	Sale of Others-Old Newspapers	37,247	-
1504002	Hire Charges for Vehicles- Others	45,560	264,829
1504101	Hire Charges on Equipments-Rollers	167,600	281,600
1504102	Hire Charges on Equipments-Tools & Equipments	-	-
Total Income from Sale & Hire Charges -		2,025,067	2,139,524

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	242,739,824	204,536,874
1601004	Revenue Grants-Water Works Maintenance Grant	-	-
1601005	Revenue Grants Contribution- Other Development Grant	60,684,956	101,750,505
1602001	Re-imbusement of Expenses-Salary of Health staff from CPWD	-	-
1603001	Contribution towards schemes	1,538,301	1,919,759
Total Revenue Grants, Contribution & Subsidies		304,963,081	308,207,138

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	160,314	507,532
1708001	Other-Other Income	-	-
Total Income from Investments		160,314	507,532

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	13,457,019	14,114,165
1712001	Interest on Loans and advances to employees-HBA	-	-
1712004	Interest on loans and advances to employees-Festival	508,500	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	1,240	122,229
1718002	Interest on debtors and other receivable (Rent)	20,809	43,131
1718003	Others-Others	-	-
Total. - Interest Earned		13,987,568	14,821,025

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	79,300	419,200
1801002	Deposit Forfeited-Security	704,400	891,279
1802001	Insurance Claim Recovery	-	-
1804001	Recovery From Employees	1,772,394	1,275,097
1805001	Unclaimed Refund Payable/Liabilities Written Back-Stale Cheques	-	-
1808001	Miscellaneous-income	1,903,714	3,938,003
Total Other Income		4,459,808	6,523,579

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	16,472,798	13,525,617
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	392,717,037	304,189,084
2101003	Salary, Wages and Bonus-Wages	6,436,008	4,244,022
2101004	Salary, Wages and Bonus-Exgratia	338,440	149,200
2102002	Benefits and Allowances-LTC	-	-
2102003	Benefits and Allowances-Medical reimbursement	5,481,637	4,275,736
2102006	Benefits and Allowances-Uniform to Staff	-	-
2102007	Benefits and Allowances-Compensation to Staff	-	-
2102008	Benefits and Allowances-Honorarium to Corporators	816,195	2,392,000
2102009	Benefits and Allowances-Honorarium to Officers and Staff	-	-
2102010	Benefits and Allowances-Training	121,535	2,876,331
2102012	Benefits and Allowances-HRD Activities	-	-
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab. Staff	-	-
2103003	Pension-Pension Contribution	29,101,224	10,459,360
2103004	Pension-Pension Fund Deficit Contribution	175,914,787	158,765,773
2103005	Pension-Contribution to other Fund	22,617,074	15,965,253
2104001	Other Terminal & Retirement Benefits-Leave Encashment	19,004,436	17,319,348
2104002	Other Terminal & Retirement Benefits-Death cum Retirement	12,032,063	4,732,689
2104003	Other Terminal & Retirement Benefits-Contribution to PF or other Funds	303,788	182,878
Total Establishment Expenses		681,357,022	539,077,291

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	2,101,892	2,407,263
2201102	Office maintenance-Water	561,386	195,008
2201103	Office maintenance-Security expenses	210,205	288,416
2201104	Office maintenance-Internet Expenses	41,979	58,107
2201105	Office maintenance-Laboratory Expenditure	98,578	-
2201201	Communication Expenses-Telephone	384,270	686,520
2201202	Communication Expenses-Mobile	76,335	72,624
2202001	Books & Periodicals-Megazines	-	-

2202002	Books & Periodicals-Newspapers	4,276	29,515
2202003	Books & Periodicals- Journals	-	-
2202004	Books & Periodicals-Books	5,483	22,425
2202101	Printing and Stationery-Service Postage	7,719	410,243
2202102	Printing and Stationery-Printing	586,401	578,122
2202103	Printing and Stationery-Stationery	216,231	590,211
2202104	Computer consumables	9,824	192,176
2203001	Traveling & Conveyance-Fuel	-	-
2203002	Traveling & Conveyance-Traveling	100,765	45,232
2203003	Traveling & Conveyance-Petrol & Diesel	1,340,385	1,406,246
2204001	Insurance	1,530,743	367,787
2205001	Audit Fee	-	134,400
2205101	Legal Expenses-Legal Fees	2,681,143	1,113,373
2205103	Legal Expenses-Suit Compromises	351,635	42,972
2205301	Professional and other fees-Architect Fees	2,917,979	-
2205302	Professional and other fees-Engineers Fees	182,950	-
2205303	Professional and other fees-Technical Fees	83,395	571,983
2205304	Professional and other fees-Consultancy Charges	18,402,927	13,830,100
2206001	Advertisement and Publicity-Hospitality Expenses	324,277	219,832
2206002	Advertisement and Publicity-Advertisement	3,319,245	758,244
2206003	Advertisement and Publicity-Organization of Festival	-	330,400
2206101	Membership & Subscription	52,683	23,600
2208001	Expenditure on Urban Forestry	249,829	21,225
2208002	Cremation of unclaimed Dead Bodies	31,500	853,220
2208003	Other Office Expenses	1,821,573	1,961,735
Total Administrative Expenses		37,695,608	27,210,979

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	2,017,862	2,946,212
2302001	Bulk Purchases-Electricity	41,536,912	46,650,175
2302002	Bulk Purchases-Water	-	-
2303001	Consumption of Stores-Stores	-	-
2304001	Hire Charges- Machinery Rent	-	-
2304002	Hire Charges-Others (Tanker)	23,400	37,719
2305001	Repair & Maintenance Infrastructure Assets-Road & Bridges	10,853,855	147,110,512
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	520,670	6,888,919
2305006	Repair & Maintenance Infrastructure Assets-Drains	93,900	2,660,887
2305008	Repair & Maintenance Infrastructure Assets-Sewerage Lines	-	-
2305009	Repair & Maintenance Infrastructure Asset- Footh path	5,371,906	57,426,362
2305010	Repair & Maintenance Infrastructure Assets- Others	1,780,611	829,962
2305101	Repair & Maintenance-Civic Amenities-Parks	-	1,642,536
2305104	Repair & Maintenance-Civic Amenities Playgrounds	-	-
2305105	Repair & Maintenance-Civic Amenities-Aart & Culture	239,316	-
2305106	Repair & Maintenance-Civic Amenities Parking lots	-	519,159
2305108	Repair & Maintenance-Civic Amenities-Houses	-	-
2305109	Repair & Maintenance-Civic Amenities Commercial Complex	118,187	2,477,321
2305115	Repair & Maintenance-Civic Amenities-Public Toilets	403,032	3,769,070

2305201	Repair & Maintenance-Buildings-Official Buildings	1,134,856	2,784,323
2305202	Repair & Maintenance-Buildings-Residential Buildings	3,253,981	4,463,688
2305301	Repair & Maintenance-Vehicle	3,764,563	5,083,128
2305901	Repair & Maintenance-Others-Furniture Fixture	25,860	73,850
2305902	Repair & Maintenance-Others-Electrical appliances	187,685	124,075
2305903	Repair & Maintenance-Others-Office Equipment	85,990	10,388
2305904	Repair & Maintenance-Others-Other Fixed Assets	4,400	-
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	23,858,381	61,709,544
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	3,547,449	16,295,829
2308008	Other Operating & Maintenance expenses-Others	-	-
Total Operations & Maintenance Expenses head wise		98,822,815	363,503,659

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	-	-
2407001	Bank Charges	4,281	5,142
2408001	Other Finance Expenses-Discout on early/prompt payment	-	9079008
2408003	Rebate on collections through online mode	5,983	6181
Total Interest & Finance Charges		10,264	9,090,331

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	1,004,380	278,480
2503001	Share in Programme of others	113,150	-
Total Programme Expenses		1,117,530	278,480

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	45,000	66,000
2602001	Revenue Contribution-Water Works	-	-
2602003	Revenue Grants for-Health & others	-	-
2603001	Revenue Subsidies-Water Works	-	-
2603002	Revenue Subsidies-Road & Buildings	-	-
2603003	Revenue Grants for-Health & others	1,558,000	1,928,685
Total Revenue Grants, Contributions & Subsidies		1,603,000	1,994,685


 Accounts Officer.

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

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

Schedule I-18: Depreciation [Code No. 272]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2722001	Depreciation-Buildings	87,640,176	73,449,940
2723001	Depreciation-Roads & Bridges	62,488,413	47,417,806
2723101	Depreciation-Sewerage and Drainage	67,306,062	55,224,378
2723201	Depreciation-Waterways	36,118,650	34,740,165
2723301	Depreciation-Public Lighting	8,126,363	8,994,571
2724001	Depreciation-Plant & Machinery	5,916,898	6,961,056
2725001	Depreciation-Vehicles	14,142,911	8,201,585
2726001	Depreciation-Office & Other Equipments	1,830,275	2,003,303
2727001	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	158,756	160,919
2728001	Depreciation-Other Fixed Assets	3,302,475	3,740,057
Total Depreciation		287,030,979	240,893,780

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	-	(133,262)
Sub Total Income (a)		-	(133,262)
Expenses			
2805001	Refund of Taxes-All Type of Taxes	-	-
2806001	Refund of Other Revenues-Water Supply	-	-
2806002	Refund of Other Revenues-Rent	-	-
2808001	Prior Period Items-Other Expenses	6,255,834	-
Sub Total Expenses (b)		6,255,834	-
Total Prior Period (Net) (a-b)		6,255,834	(133,262)

CASH FLOW STATEMENT**SHIMLA MUNICIPAL CORPORATION****Cash Flow Statement for Year Ended 31st March 2023**

Particulars	Amount (Rs.)	Amount (Rs.)
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Receipts from Taxes		
1100101 Property Tax Residential Buildings	578213	
1101401 Show tax	30000	
Taxes and Dutis collected by others -Tax on		
1201003 Consumption of Electricity	11240427	
Taxes and Dutis collected by others -Tax on sale of		
1201004 Liquor	3943870	
Compensation in lieu of Taxes/Duties-Compensation in		
1202001 lieu of Octroi	368399717	
4318001 Receivable Control Account-Property Tax	<u>161946163</u>	546138390
Rent from Municipal Properties		
1301005 Rent from Civic Amenities-Marriage/Community Halls	411736	
1301008 Rent from Civic Amenities-Labour Hostel	902400	
1301009 Rent from Civic Amenities - Use of Open Space	1032690	
1301010 Rent from Civic Amenities- Working Women Hostel	492750	
1303001 Rent from Guest-Houses	2376000	
4318004 Receivable Control Account-Rent	<u>54694025.55</u>	59909602
Fees & User Charges		
1401102 Licensing Fees-Hawking	216284	
1401105 Licensing Fees-Staff Quarters	114743	
1401108 Licensing Fees-Slaughtering	8213214	
1401111 Fees & User Charges- Licence Fees- Others	102760	
1401301 Fees for Certificates or Extract-Copying	13417	
1401302 Fees for Certificates or Extract-Birth & Death Certificate	61882	
1401304 Fees for Certificate-Marriage	54190	

1401403 Development Charges-Demolition	-10535	
1401502 Regularization Fees-Regularization	88495	
1401504 Regularization Fees-Conversion Fees	277695	
1402004 Penalties and Fines-Others	344971	
1404001 Other Fees-Advertisement Fees	3447393	
1404007 Other Fees-Disconnection Charges	2000	
1404012 Other Fees-Fees for Job Porters	320	
1404013 Other Fees-Compounding Fee	39696549	
1404014 Other Fees-NOC Fee	27105	
1404015 Other Fees- Forest application processing Fees	0	
1405020 User Charges-Parking Fees	11496328	
1405021 User Charges-Laboratory Charges	68820	
1405022 User Charges-Telephone Tower Charges	0	
1406001 Entry Fees-Parks	34900	
1407001 Service/Administrative Charges-Service Charges	15830	
Service/Administrative Charges-Road Damage Recovery		
1407004 Charges	3898996	
1407005 Service/Administrative Charges-Stacking Charges	0	
Service/Administrative Charges-Plan Processing		
1407007 Charges	235817	
1407008 Fees & User Charges- Dumping Charges	2073809	
1408001 Other Charges-Other Charges	105072	70580055

Sale & Hire Charges

1501101 Sale of Forms & Publications-Tenders	449400	
1501103 Sale of Forms & Publications-Plans	51460	
1501102 Sale of Forms & Publications-Data	0	
1501105 Sale of Forms & Publications-Forms & Publication	3895	
1501202 Sale of stores & Scrap-Obsolete Assets	1269905	
1504002 Hire Charges for Vehicles-Others	15560	
1504101 Hire Charges on Equipments-Rollers	13000	1803220

Revenue Grants, Contribution and subsidies

1603001 Contribution towards schemes-	1524638	1524638
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Other Income

1801001 Deposit Forfeited-EMD	79300	
1804001 Recovery From Employees	8	
1805001 Stale Cheques	369	
1808001 Miscellaneous-Income	6348348.41	6428025

Payments

Establishment Expenses

2101001 Salary, Wages and Bonus-Salary & Allowance-Officers	0	
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2101002 Salary, Wages and Bonus-Salary & Allowances-Staff	1957847	
2101003 Salary, Wages and Bonus-Wages	39650	
2101004 Salary, Wages and Bonus-Exgratia	308440	
2102003 Benefits and Allowances-Medical reimbursement	5481637	
2102008 Benefits and Allowances-Honorarium to Corporators	599695	
2102010 Benefits and Allowances-Training	121535	
2103005 Pension-Contribution to other Funds	0	
Other Terminal & Retirement Benefits-Leave		
2104001 Encashment	15886445	
Other Terminal & Retirement Benefits-Death cum		
2104002 Retirement Gratuity	0	
3501101 Employees Liabilities- Gross Salary		
3501102 Employees Liabilities- Net Salary	285640481	
3501103 Employees Liabilities- Salary Unpaid		
3501104 Employees Liabilities- PF Payable	0	
3501105 Employees Liabilities- Pension	0	
3501106 Employees Liabilities- Gratuity	3381497	
3501107 Employees Liabilities- Welfare funds	1384094.00	
3501108 Employees Liabilities- Leave Salary Payable	1628403.00	
3502001 Recoveries Payble-P.F.deductions	3212976.00	
3502002 Recoveries Payble-LIC	9827474.00	
3502003 Recoveries Payble-Loans	24646107.00	
3502004 Recoveries Payble-Societies	2246198.00	
3502005 Recoveries Payble-Service Tax	-12040290.29	
3502007 Recoveries payable TDS	23376242.00	
3502011 Recoveries Payble-GIS	141080.00	
	38383703.00	
3502012 Recoveries Payble-Recovery from staff on deputation		
4601007 Loans and advances to employees-Medical Advance	0	(406,223,214)

Administrative Expenses

2201101 Office maintenance-Electricity	2101892
2201102 Office maintenance-Water	561386
2201103 Office maintenance-Security expenses	3261
2201104 Office maintenance-Internet Expenses	41979
2201105 Office maintenance-Laboratory Expenditure	94738
2201201 Communication Expenses-Telephone	384270
2201202 Communication Expenses-Mobile	76335
2202002 Books & Periodicals-Newspapers	4276
2202004 Books & Periodicals-Books	5483
2202101 Printing and Stationery-Service Postage	1306
2202102 Printing and Stationery-Printing	586401.18
2202103 Printing and Stationery-Stationery	216231
2202104 Computer consumables	9823.54

2203002 Traveling & Conveyance-Traveling	53144	
2203003 Traveling & Conveyance-Petrol & Diesel	1340385	
2204001 Insurance	1530743.19	
2205001 Audit Fees	0	
2205101 Legal Expenses-Legal Fees	90000	
2205103 Legal Expenses-Suit Compromises	351635	
2205302 Professional and other fees-Engineers Fees	0	
2205303 Professional and other fees-Technical Fees	83395	
2205304 Professional and other fees-Consultancy Charges	9304923	
2206001 Advertisement and Publicity-Hospitality Expenses	324277.08	
2206002 Advertisement and Publicity-Advertisement	3319245.34	
2206003 Advertisement and Publicity-Organisation of Festival	0	
2206101 Membership & Subscription	52683	
2208001 Others- Expenditure on Urban Forestry	237079	
2208002 Others- Cremation of unclaimed Dead Bodies	500	
2208003 Others- Other Office Expenses	1104389	(21,879,780)

Operations & Maintenance

2301001 Power & Fuel	2017862	
2302001 Bulk Purchases-Electricity	20063667	
2304002 Hire Charges-Others	23400	
2305001 Repair & Maintenance Infrastructure Assets-Road & Bridges	0	
2305010 Repair & Maintenance Infrastructure Assets-Others	25000	
2305101 Repair & Maintenance-Civic Amenities-Parks	0	
2305105 Repair & Maintenance-Civic Amenities-Aart & Culture	239316	
2305115 Repair & Maintenance-Civic Amenities-Public Toilets	814977	
2305201 Repair & Maintenance-Buildings-Official Buildings	136577	
2305301 Repair & Maintenance-Vehicle-	3591823.63	
2305901 Repair & Maintenance-Others-Furniture Fixture	25860	
2305902 Repair & Maintenance-Others-Electrical appliances	187684.5	
2305903 Repair & Maintenance-Others-Office Equipment	85990	
2305904 Repair & Maintenance-Others-Other Fixed Assets	4400	
2308001 Inspections	340	
2308003 Other Operating & Maintenance expenses-Garbage Clearance	23395684	
2308007 Other Operating & Maintenance expenses-Health Sanitation Works	2777264.34	
2308009 Food for ABC-AR Centre and Gau-Sadan	3021	
4601004 Loans and advances to employees-Festival Advance	5584200	
4603001 Loans to Others-	9959821	
4604001 Advance to Suppliers and Contractors-Public Works	0	
4604002 Advance to Suppliers and Contractors-Stores	16307693	
4605001 Advance to Others-Permanent Advance	124927	
4605005 Advance to Others-Temporary Advance to HODs	2446593	
4606001 Deposit with External Agencies-Electricity	11786301	
4606005 Deposit with External Agencies - Others	0	


 Accounts Officer

3501001 Creditors-Suppliers	0	
3501002 Creditors-Contractors	593485014	
3501003 Creditors-Expenses	42527307.88	
3501004 Creditors-Payable against grants	17230	
3501005 Creditors-Payable against specific scheme	0	(735,631,953)

Interest & finance Charges

2407001 Bank Charges	4281.29	
2408003 Rebate on collections through online mode	5983	(10,264)

Programme Expenses

2502001 Own Programme	430380	
2503001 Share in Programme of others	113150	(543,530)

Revenue Grants, Contribution and Subsidies

2601003 Revenue Grants for-Health	45000	
2603003 Revenue Subsidies-Health	1558000	(1,603,000)

Interest Receipts

1711001 Interest from Bank Account-SB Accounts	13454927.5	
1718001 Interest on Debtors and Other receivable-General Tax	1240	
1718002 Interest on debtors and other receivable(Rent)	20809	13476977

Other Receipts

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

Other Payments

2408003 Rebate on collections through online mode	0	
2808001 Prior Period Items-Other Expenses	541263	
3502007 Recoveries payable TDS	0	
3502013 Recoveries Payable-Others	180815	
3502014 TDS under GST	13901532	
3502015 Water Charges	1343275	
3503003 Govt. Dues Payable-Court Atteachment etc.	1857320	
3503005 Govt. dues etc. payable- Workers Welfare Cess	11843191	(29,667,396)

Net Cash Flow from operating activities

(495,698,231)


Accounts Officer,
Municipal Corporation

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase/Addition to Fixed Assets

4102005 Buildings -Toilets	2602840	
4102006 Buildings -Houses	0	
4102007 Buildings--Parking	71260	
4103002 Roads & Bridges -Black Topped	102863	
4103003 Roads & Bridges -Foot Path	251880	
4103004 Roads & Bridges -Bridges	0	
4103201 Water ways -Bore Wells	0	
4106006 Office & other Equipments -Laboratories	20796.61	
4106007 Office & other Equipments -Heater	13305	
4106008 Office & other Equipments -Others	2000	
Furniture, Fixture, Fittings and Electrical Appliances -		
4107003 Chairs	70226	
Furniture, Fixture, Fittings and Electrical Appliances -		
4107006 Tables	17280	
4108002 Other Fixed Assets -Dust Bin	6102	
4108003 Office & Other Equipments-Other fixed Assets-Other	-	(3,158,553)

Sale Proceeds of assets

4103004 Roads & Bridges -Bridges		0
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Purchase of Investments

4208001 Investments General Fund-Other Investments		
4218001 Investments Other Fund-Other Investments	55,000,000	(55,000,000)

Sale of Investments

4208001 Investments General Fund-Other Investments	0	
4218001 Investments Other Fund-Other Investments	79237422	79237422

Interest on Investments

1701001 Interest-Fixed Deposits	0	
	3155585.00	
4314002 Receivable from Other Sources-Interest accrued & Due		3155585

Net Cash Flow from investing activities

24,234,454.39

CASH FLOWS FROM FINANCING ACTIVITIES

Special Fund Receipts


Accounts Officer,
Municipal Corporation
Shimla

3117001 Trust or Agency Funds-General Provident Fund	26886704.01	
3117002 Trust or Agency Funds-Pension & Gratuity Fund	5447704	
3117003 Trust or Agency Fund - Contributory Pension Fund	0	
		32334408.01

Payment out of Special Funds

3117001 Trust or Agency Funds-General Provident Fund	90776701	
3117002 Trust or Agency Funds-Pension & Gratuity Fund	217947583	
3117003 Trust or Agency Fund - Contributory Pension Fund	4104559	(312,828,843.00)

Grants Receipts

3201001 Grant/Contribution from Central Government-	723171221	
3202001 Grant/Contribution from State Government	124459220	
3203001 Grant/Contribution from Other govt. Agencies	175189353	
3206001 Grant/Contribution from International Organisation	2350	
3208001 Grant/Contribution from Others	476521	1023298665

Repayment of Borrowings

3401001 Deposit from Contractors/Suppliers-EMD	0	
3401002 Deposit from Contractors/Suppliers-Security Deposit	43672390	
3402003 Deposits Received -Revenues-Water	2000	
3408001 Deposits Received from Others	(2538768.00)	
3408002 Deposit Received- From Working Women Hostel	(8000.00)	(41,127,622.00)

Net Cash Flow from financing activities

701676608

Net Cash Flow (A+B+C)


230,212,831

Opening Balance of Cash and cash equivalents

571,075,880

Closing Balance of Cash and cash equivalents

801,288,712


Commissioner
M.C. Shimla


Joint Commissioner
M.C. Shimla


Accounts Officer
M.C. Shimla

Provisional compilation based upon limited review of unaudited Accounts

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 2023

Particulars	Amount (Rs.)	Amount (Rs.)
(A) CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Receipts from Taxes	546,138,390	
Rent from Municipal Properties	59,909,602	
Fees & User Charges	70,580,055	
Sale & Hire Charges	1,803,220	
Revenue Grants, Contribution and subsidies	1,524,638	
Other Income	6,428,025	686,383,930
Payments		
Establishment Expenses	(406,223,214)	
Administrative Expenses	(21,879,780)	
Operations & Maintenance	(735,631,953)	
Interest & finance Charges	(10,264)	
Programme Expenses	(543,530)	
Revenue Grants, Contribution and Subsidies	(1,603,000)	(1,165,891,742)
Interest Receipts	13,476,977	
Other Receipts	-	
Other Payments	(29,667,396)	(16,190,420)
<u>Net Cash Flow from operating activities</u>		(495,698,231)
(B) CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase/Addition to Fixed Assets	(3,158,553)	
Sale Proceeds of assets	-	
Purchase of Investments	(55,000,000)	
Sale of Investments	79,237,422	
Interest on Investments	3,155,585	24,234,454
<u>Net Cash Flow from investing activities</u>		24,234,454


Accounts Officer,
Municipal Corporation

(C) CASH FLOWS FROM FINANCING ACTIVITIES

Special Fund Receipts	32,334,408	
Payment out of Special Funds	(312,828,843)	
Grants Receipts	1,023,298,665	
Repayment of Borrowings	<u>(41,127,622)</u>	701,676,608
<i><u>Net Cash Flow from financing activities</u></i>		701,676,608
Net Cash Flow (A+B+C)		230,212,831
Opening Balance of Cash and cash equivalents		571,075,880
Closing Balance of Cash and cash equivalents		801,288,712


Commissioner
M.C. Shimla


Joint Commissioner
M.C. Shimla


Accounts Officer
M.C. Shimla

Provisional compilation based upon limited review of unaudited Accounts

For: Rajeev Sood & Co.
Chartered Accountants

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

