

SHIMLA MUNICIPAL CORPORATION

BALANCE SHEET

AS ON 31.03.2021

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SHIMLA MUNICIPAL CORPORATION

BALANCE SHEET AS ON 31.03.2021

Code No.	Description of Item	Schedule No.	Current Year Amount (₹)	Previous Year Amount (₹)
	LIABILITIES:-			
	Reserve & Surplus			
310	Municipal General Fund	B-1	1,550,475,128	1,650,587,696
311	earmarked Funds	B-2	372,718,378	366,599,457
312	Reserves	B-3	2,347,506,132	1,858,108,973
	Total Reserves & Surplus		4,270,699,638	3,875,296,125
320	Grants, Contributions for Specific Purposes	B-4	1,043,549,982	901,495,571
	Loans:-			
330	Secured Loans	B-5	0	0
331	Unsecured Loans	B-6	0	0
	Total Loans		0	0
	Current Liabilities & Provisions			
340	Deposits Received	B-7	98,402,706	51,08,856,402
341	Deposits Works	B-8	11,895,157	11,895,157
350	Other Liabilities (Sundry Creditors)	B-9	2,331,581,629	2,330,973,129
360	Provisions	B-10	0	0
	Total Current Liabilities & Provisions		2,441,879,492	2,453,724,689
	TOTAL LIABILITIES		7,756,129,112	7,230,516,385



BALANCE SHEET AS ON 31.03.2021

ASSETS:-				
Fixed Assets		B-11		
410	Gross Block		7,203,248,089	6,702,476,338
411	Less:- Accumulated Depreciation		2,378,762,430	2,183,200,697
	Net Block		4,824,485,659	4,519,275,641
412	Capital Work In Progress		97,128,791	97,128,791
Total Fixed Assets			4,921,614,450	4,616,404,432
Investments				
420	Investments General Fund	B-12	659,955,050	749,955,050
421	Investment Other Funds	B-13	370,443,180	519,938,733
Total Investments			1,030,398,230	1,269,893,783
Current Assets Loans & Advances				
430	Stock in Hand (Inventories)	B-14	12,302,273	12,249,447
431	Sundry Debtors (Receivables) Gross Amount	B-15	403,785,262	351,133,345
432	Less:- Accumulated Provisions Against Bad		0	0
Net amount Outstanding			403,785,262	351,133,345
440	Prepaid Expenses	B-16	0	0
450	Cash and Bank Balance	B-17	1,155,949,828	781,493,073
460	Loans, Advances & Deposits	B-18	232,037,268	199,300,505
461	Less:- Accumulated Provisions Against		0	0
Net Amount Outstanding			232,037,268	199,300,505
Total Current Assets, Loans & Advances			1,804,074,632	1,344,176,370
470	Other Assets	B-19	41,801	41,801
480	Miscellaneous Expenditure(to the extent not written off)	B-20	0	0
TOTAL ASSETS			7,756,129,112	7,230,516,385

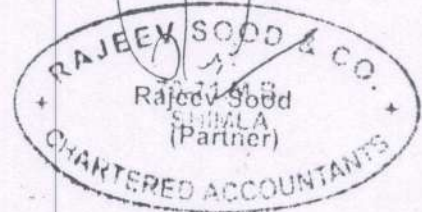
Commissioner
M.C. Shimla

Additional Commissioner
M.C. Shimla

Accounts Officer
M.C. Shimla

For: Rajeev Sood & Co.
Chartered Accountants

Place :- Shimla
Date :- 04-Feb-2023



Income and Expenditure Account
for the year ending on 31.3.2021

Code No.	Head of Account	Schedule No.	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4	5
	INCOME:			
110	Tax Revenue	I-1	18,65,62,476	14,02,91,604
120	Assigned Revenues & Compensation	I-2	35,59,86,861	32,34,66,974
130	Rental Income from Municipal Properties	I-3	5,21,80,015	5,42,19,835
140	Fees & User Charges	I-4	4,96,29,291	7,69,37,595
150	Sale & Hire Charges	I-5	17,98,132	16,54,790
160	Revenue Grants, Contributions & Subsidies	I-6	40,38,81,535	21,05,87,389
170	Income from Investments	I-7	1,04,90,064	2,24,24,920
171	Interest Earned	I-8	68,51,368	44,65,382
180	Other Income	I-9	36,72,236	39,08,749
A	TOTAL INCOME:		1,07,10,51,978	83,79,57,238
	EXPENDITURE:			
210	Establishment Expenses	I-10	52,57,41,280	54,78,66,711
220	Administrative Expenses	I-11	5,32,70,124	3,37,83,513
230	Operations & Maintenance	I-12	37,22,69,873	38,16,71,417
240	Interest & Finance Expenses	I-13	1,67,96,442	12,264
250	Programme Expenses	I-14	2,52,335	3,48,250
260	Revenue Grants, Contributions & subsidies	I-15	40,35,000	1,90,000
270	Provisions & Write off	I-16	0	0
271	Miscellaneous Expenses	I-17	0	0
272	Depreciation	I-18	19,55,61,733	17,08,50,049
B	TOTAL EXPENDITURE:		1,16,79,26,788	1,13,47,22,203
A-B	Gross surplus/ (deficit) of income over expenditure before Prior Period Items		(9,68,74,809.53)	(29,67,64,964.84)
280	Add Prior period Items (Net)	I-19	32,37,758.52	
	Gross surplus/ (deficit) of income over expenditure after Prior Period		(10,01,12,568.05)	(29,67,64,964.84)
290	Less Transfer to Reserve Funds			
	Net balance being surplus/ deficit carried over to Municipal Fund		0 (10,01,12,568.05)	(29,67,64,964.84)

Commissioner
M.C. Shimla

Additional Commissioner
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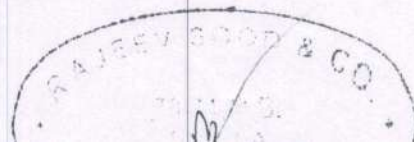
For: Rajeev Sood & Co.
Chartered Accountants

CASH FLOW STATEMENT

SHIMLA MUNICIPAL CORPORATION

Consolidated Cash Flow Statement for Year Ended 31st March 2021

Particulars	Amount (Rs.)	Amount (Rs.)
(A) CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Receipts from Taxes	18,26,52,480.	
Rent from Municipal Properties	2,28,51,895	
Fees & User Charges	4,82,86,783	
Sale & Hire Charges	14,72,232	
Revenue Grants, Contribution and subsidies	3,53,50,409	
Other Income	23,69,894	
		59,29,83,693
Payments		
Establishment Expenses	(50,30,86,875)	
Administrative Expenses	(2,54,94,018)	
Operations & Maintenance	(87,14,32,480)	
Interest & Finance Charges	(5,712)	
Programme Expenses	(2,34,125)	
Revenue Grants, Contribution and Subsidies	(40,38,000)	
		(1,40,42,88,510)
Interest Receipts	68,51,368	
Other Receipts	63,18,055	
Other Payments	(3,17,65,836)	
		(1,85,96,413)
<u>Net Cash Flow from operating activities</u>		(82,99,01,230)
(B) CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase Addition to Fixed Assets	(1,73,83,263)	
Sale Proceeds of assets		
Purchase of Investments	(53,19,00,000)	
Sale of Investments	79,74,71,050	
Interest on Investments	4,81,33,732	
		26,66,22,519



Net Cash Flow from investing activities

26,66,21,519

(C) CASH FLOWS FROM FINANCING ACTIVITIES

Special Fund Receipts	3,03,71,571	
Payment out of Special Funds	(5,45,24,148)	
Grants Receipts	1,00,18,36,407	
Repayment of Borrowings	(3,99,47,36-1)	
		93,77,36,466

Net Cash Flow from financing activities

93,77,36,466

Net Cash Flow (A+B+C)

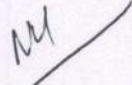
37,44,56,755

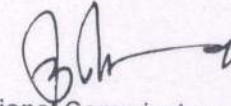
Opening Balance of Cash and cash equivalents

78,14,93,073

Closing Balance of Cash and cash equivalents

1,15,59,49,828

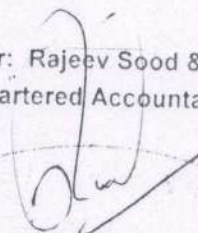
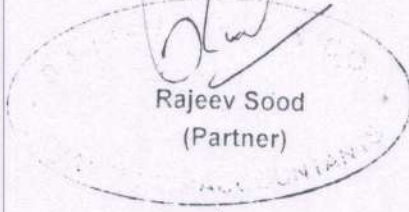

Commissioner
M.C. Shimla


Additional Commissioner
M.C. Shimla


Accounts Officer
M.C. Shimla

For: Rajeev Sood & Co.
Chartered Accountants

Place :- Shimla
Date: -04-Feb-2023


Rajeev Sood
(Partner)


SCHEDULES: ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
Schedule B1: Municipal (General) Fund [Code No 310]

Code No.	Particulars	Amount in (₹)				
		Opening balance as per the last account	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
1	2	3	4	5 (3+4)	6	7 (5+6)
3101001	Municipal Fund	1,65,05,87,695.68	-	1,65,05,87,695.68	-	1,65,05,87,695.68
3109001	Excess of Expenditure over income	-	-	-	-	(10,01,12,568.05)
	Total Municipal Fund	1,65,05,87,695.68	-	1,65,05,87,695.68	-	1,55,04,75,127.63



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	1,77,10,897.25	32,89,87,993.28	1,99,00,566.00	36,65,99,456.53
(b) Addition to the special Fund				
i) Transfer from Municipal Fund	16,68,34,079.00			16,68,34,079.00
ii) Interest /Dividend earned on special fund Investment		1,87,95,310.57	7,08,935.59	1,95,04,246.16
iii) Profit on disposal of special Fund Investment				
iv) Appreciation in value of Special Fund Investments				
v) Other addition		6,99,65,617.99	54,26,410.00	7,53,92,027.99
Total (b)	16,68,34,079.00	8,87,60,928.56	61,35,345.59	26,17,30,353.15
Total(a+b)	18,45,44,976.25	41,77,48,921.84	2,60,35,911.59	62,83,29,809.68
(c) Payment out of Fund				
i) Capital expenditure on fixed assets				
Others				
Sub- Total				
ii) Revenue Expenditure on				
Payments out of Special Funds	16,63,05,265.50	8,38,79,755.86	54,26,410.00	25,56,11,431.36
Rent				
Other Administrative Charges				
Sub- Total	16,63,05,265.50	8,38,79,755.86	54,26,410.00	25,56,11,431.36
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+iv)	16,63,05,265.50	8,38,79,755.86	54,26,410.00	25,56,11,431.36
Net Balance at the year end (a+b)-(c)	1,82,39,710.75	33,38,69,165.98	2,06,09,501.59	37,27,18,378.32
Grand Total of The Special Fund	1,82,39,710.75	33,38,69,165.98	2,06,09,501.59	37,27,18,378.32



Schedule B-3: Reserves [Code No 312]

No.	Particulars	Opening balance (Rs)	Additions during the year	Total	Deductions during the year	Balance at the end of the current year	Amount in ()
	2	3	4	5 (3+4)	6	7 (5-6)	
	Capita contribution	1858108973.00	489397159.00	2347506132.00	0.00	2347506132.00	
	Capita Reserve	0.00	0.00	0.00	0.00	0.00	
	Borrowing Redemption Reserves	0.00	0.00	0.00	0.00	0.00	
	Special Fund (Utilised)	0.00	0.00	0.00	0.00	0.00	
	Statutory Reserves	0.00	0.00	0.00	0.00	0.00	
	General Reserve	0.00	0.00	0.00	0.00	0.00	
	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00	
	Total Reserve Funds	1858108973.00	489397159.00	2347506132.00	0.00	2347506132.00	



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	
Balance	50,00,75,332.00	23,02,83,121.00	10,67,28,280.00	95,000.00	1,56,91,675.70	4,86,22,162.77	90,14,95,571.47
Contribution received during the year	82,91,17,634.00	8,34,61,095.00	14,38,53,465.00			2,90,600.00	1,05,67,22,794.00
Dividend Received on grants Investments	1,64,63,078.66		66,902.00		42,580.29	346.00	1,65,72,906.95
Disposal of grant investment							
Adjustments in value of grant Investments							
Adjustment							
Total (a+b)	84,55,80,712.66	8,34,61,095.00	14,39,20,367.00	95,000.00	42,580.29	2,90,946.00	1,07,32,95,700.95
Out of Funds	1,34,56,56,044.66	31,37,44,216.00	25,06,48,647.00		1,57,34,255.99	4,89,13,108.77	1,97,47,91,272.42
Expenditure on Fixed Assets							
Expenditure on							
allowances and repair maintenance welfare activities etc.	40,97,37,398.00	4,01,35,315.00	3,93,36,946.00		1,87,500.00		48,93,97,159.00
	40,97,37,398.00	4,01,35,315.00	3,93,36,946.00		1,87,500.00		48,93,97,159.00
	27,24,07,939.00	9,28,59,590.00	22,02,182.00		9,17,364.00		36,83,87,075.00
Administrative Charges							
Sub-Total	27,24,07,939.00	9,28,59,590.00	22,02,182.00		9,17,364.00		36,83,87,075.00
Reserve for special fund investment							
Reserve for special fund investments							
Reserve for Municipal Fund							
Grant during the year	5,40,97,419.22	42,29,506.00	45,05,000.00		7,45,996.29		5,90,72,921.51
Transfer Adjustment	86,32,841.00		45,05,000.00		12,46,294.00		1,43,84,135.00
Sub-Total	6,27,30,260.22	42,29,506.00	45,05,000.00		19,92,290.29		7,34,57,056.51
Total of (i+ii+iii+iv)	74,48,75,597.22	13,72,24,411.00	4,69,34,128.00		30,97,154.29		93,12,41,290.51
at the year end (a+b)(-c)	60,07,80,447.44	17,65,19,805.00	20,46,04,519.00	95,000.00	1,26,37,101.70	4,89,13,108.77	1,04,35,49,981.91
& Contribution for specific Purpose	60,07,80,447.44	17,65,19,805.00	20,46,04,519.00	95,000.00	1,26,37,101.70	4,89,13,108.77	1,04,35,49,981.91

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		-	-

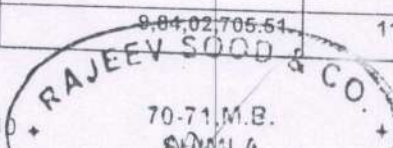
Schedule B-6: Unsecured Loans [Code No 331]

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]

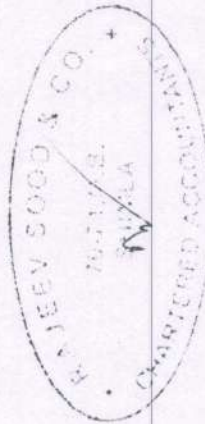
Code No.	Particulars	Current Year Amount (')	Previous Year Amount (')
1	2	3	4
3401001	EMD From Contractors	25,30,390	28,91,808.00
3401002	Security From Contractors	7,74,34,553	9,02,24,458.00
3402002	Security -Transit	-	42,413.00
3402003	Water Security from Customer	1,63,09,509	1,63,68,109.00
3408001	From Others (Security of Community Centre)	21,09,254	13,13,614.41
3408002	Deposit- Working Women	19,000	16,000.00
Total Deposits Received		9,84,02,705.54	11,08,56,402.41

Refer Note No. 5



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

Code No.	Particulars	Opening balance at the beginning of the year Amount (₹)	Additions during the current year Amount (₹)	Utilisation / expenditure Amount (₹)	Amount Transferred to Grant Head 320-30-01	Balance outstanding at the end of the current year Amount (₹)
1	2	3	4	6	7	8
3411001	Civil Works	8,00,000.00	-	-	-	8,00,000.00
3412001	Electric Works	-	-	-	-	-
3413001	Others	1,10,95,157.00	-	-	-	1,10,95,157.00
3418001	Other Deposit Works	-	-	-	-	-
	Total of Deposit Work	1,18,95,157.00				1,18,95,157.00



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

Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
3501001	Other Liabilities - Creditors Suppliers	2,17,47,39,965	2,17,47,39,965.00
3501002	Other Liabilities - Creditors Contractors	2,93,80,375	2,52,19,706.00
3501003	Other Liabilities - Creditors Expenses	94,01,041	74,05,575.00
3501005	Creditors- Payable Against Specific Scheme	1,078	1,078.00
3501101	Employees Liabilities- Gross Salary	59,14,085	59,14,085.00
3501102	Other Liabilities - Employees Liabilities-Net Salary	2,80,46,058	2,79,48,407.00
3501103	Other Liabilities - Employees Liabilities-Salary Unpaid	6,54,226	6,54,226.00
3501104	Other Liabilities - Employees Liabilities-PF. Payable	39,94,349	39,94,349.00
3501105	Other Liabilities - Employees Liabilities- Pension	5,48,871	5,48,871.00
3501106	Other Liabilities - Employees Liabilities- Gratuity	1,02,959	1,02,959.00
3501107	Employees Liabilities- Welfare funds	4,32,116	4,34,259.00
3501108	Employees Liabilities- Leave Salary Payable	4,96,289	8,69,568.00
3502001	Other Liabilities - Recoveries Payables -P.F. Deductios	34,46,901	34,70,101.00
3502002	Other Liabilities - Recoveries Payables -LIC	19,91,656	20,25,192.00
3502003	Other Liabilities - Recoveries Payables -Loans	(7,03,088)	(4,47,218.00)
3502004	Other Liabilities - Recoveries Payables - Societies Loans	65,570	63,113.00
3502005	Recovery Payable- Service Tax	(3,31,61,027)	(1,95,80,562.57)
3502007	Other Liabilities - Recoveries Payables - TDS	21,60,919	3,75,159.00
3502009	Other Liabilities - Recoveries Payables - VAT	5,67,517	5,67,517.00
3502010	Recoveries Payble-Works Contract etc.	48,08,062	12,03,887.00
3502011	Other Liabilities - Recoveries Payables - GIS	31,783	31,793.00
3502012	Other Liabilities - Recoveries from staff on Deputation	49,52,544	48,99,960.00
3502013	Other Liabilities - Recoveries Payables - Others (RD)	61,71,227	71,82,223.78
3502014	TDS under GST	41,40,959	18,05,657.00
3502015	Recoveries Payble-Water Charges	7,93,89,005	7,93,89,005.00
3503003	Govt. Dues Payble-Court Attachment etc	-	-
3503005	Govt. dues etc. payable- Workers Welfare Cess	20,88,447	2,34,512.00
3504001	Refunds Payble-Taxes	-	-
3504002	Refunds Payable- Other Revenue (Excess Deduction of Interest from Employees)	1,22,788	1,22,788.00

Refer Note No 6

3504105	Advance collection of revenues-Rent	-	-
3504106	Advance Collection of Revenues-Advertisement Charges	-	-
3508001	Others-Compensation Payble	10,55,862	10,55,862.00
3508002	Others-Stale Cheque	5,91,483	5,91,483.00
3509001	Sale Proceeds-Assets	1,49,609	1,49,609.00
Total other Liabilities (Sundry Creditors)		2,33,15,81,629.27	2,33,09,73,129.21

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

Code No.	Particulars	Current Year Amount (')	Previous Year Amount (')
1	2	3	4
3601001	Provision for Expenses	-	0.00
3602001	Provision for Interest	-	0.00
3603001	Provision for other Assets	-	0.00
	Total Provisions	0.00	0.00



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

Code No.	Particulars	Opening Balance	Additions during the period	Amount capitalised during	Balance at the end of current year
1	2	3	4	5	6
4121001	Specific Grant -Water Works	1,66,940.00	-	-	1,66,940.00
4121002	Specific Grant -Public Works	38,53,898.00	-	-	38,53,898.00
4121003	Specific Grants -Health	5,99,04,007.00	-	-	5,99,04,007.00
4121004	Specific Grants -Sanitation and Solid Waste Management	18,14,788.00	-	-	18,14,788.00
4121005	CWIP- Specific Grants- Civic Amenities	85,75,498.00	-	-	85,75,498.00
4122001	Special funds -Water Works	-	-	-	-
4122002	Special Funds -Road & Buildings	4,36,855.00	-	-	4,36,855.00
4122003	Special funds -Health	-	-	-	-
4123001	Specific Schemes-Water works	-	-	-	-
4123002	Specific Schemes-Road & Buildings	1,20,18,300.00	-	-	1,20,18,300.00
4123005	CWIP -- Specific schemes - Civic Amenities	1,03,58,505.00	-	-	1,03,58,505.00
	Total	9,71,28,791.00			9,71,28,791.00

Refer Note No. 8

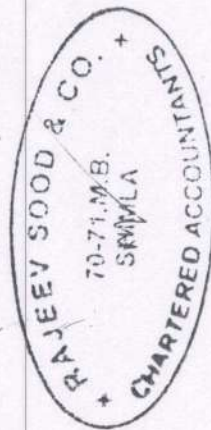


Schedule B-11: Fixed Assets [Code No. 410 & 411]

Head of Account	Particulars	Gross Block			Accumulated Depreciation			Net Block		
		Opening Balance as on 01.04.2020	Additions	Deductions	Closing Balance as on 31.03.2021	Opening Balance as on 01.04.2020	Depreciation during the year	Sale/Disposal/Transfer/Adjustment	Closing Balance as on 31.03.2021	At the end of current year
		3	4	5	6	7	8	9	10	11
	Land & Buildings :-									
4101001	Land-Grounds	50,61,117	25,24,388	0	75,85,515	0	0	0	75,85,515	50,61,117
4101002	Lands -Under Buildings	38,86,10,637	0	0	38,86,10,637	0	0	0	38,86,10,637	38,86,10,637
4101003	Land-Open Markets & Others	1,03,56,24,691	0	0	1,03,56,24,691	0	0	0	1,03,56,24,691	1,03,56,24,691
4101004	Land-Parks	7,02,86,764	1,34,67,553	0	8,37,54,317	0	0	0	8,37,54,317	7,02,86,764
4101005	Land-Gardens	3,73,077	0	0	3,73,077	0	0	0	3,73,077	3,73,077
4101006	Land-Vacant Land	1,27,54,32,425	0	0	1,27,54,32,425	0	0	0	1,27,54,32,425	1,27,54,32,425
4101007	Land-Forest Land	5,27,26,155	5,52,316	0	5,32,78,471	0	0	0	5,32,78,471	5,27,26,155
4102001	Buildings- Residential	25,70,26,876	1,40,841	0	25,71,67,717	13,05,86,283	63,29,072	0	13,69,15,355	12,64,40,593
4102002	Buildings- Official	26,00,79,988	37,89,145	0	26,38,69,133	19,89,94,460	65,83,630	0	20,35,78,090	6,30,85,528
4102003	Buildings- Commercial	93,23,70,314	1,41,61,610	0	94,65,31,924	65,13,13,895	2,89,34,201	0	68,02,48,096	28,10,56,419
4102005	Buildings -Toilets	5,27,37,033	18,25,785	0	5,45,62,818	3,00,22,427	24,20,244	0	3,24,42,671	2,27,14,806
4102006	Buildings -Houses	5,55,07,512	80,85,786	0	6,35,93,298	51,86,923	27,76,902	0	79,63,825	5,03,20,589
4102007	Parking	10,79,30,091	7,87,27,764	0	18,66,57,855	2,35,50,862	1,39,04,423	0	3,74,55,285	8,43,79,229
4102008	Fixed Assets-Buildings-Labour Hostel	1,11,86,062	0	0	1,11,90,062	13,40,320	4,92,487	0	18,32,807	98,49,742
	Infrastructure Assets:-									
4103001	Roads & Bridges -concrete	4,09,33,123	28,13,233	0	4,37,66,356	1,64,87,139	26,37,225	0	1,91,24,364	2,44,65,984
4103002	Roads & Bridges -Black Topped	76,56,23,547	90,48,523	0	77,46,72,070	54,80,80,884	2,23,65,927	0	57,04,46,811	21,75,42,663
4103003	Roads & Bridges -Foot Path	27,63,37,025	2,72,63,757	0	30,36,00,782	12,56,06,912	1,66,34,477	0	14,22,61,389	15,07,30,113
4103004	Roads & Bridges -Bridges	4,76,26,933	2,32,43,147	0	7,08,70,080	2,92,95,328	32,70,690	0	3,25,66,018	1,83,31,606
4103005	Roads & Bridges -Stairs and Alleys	1,53,25,572	11,50,996	0	1,64,76,568	80,51,069	8,24,832	0	88,78,901	72,74,504
4103101	Sewerage & Drainage -Open Drains	4,78,29,295	40,97,009	0	5,19,20,304	59,64,712	45,61,556	0	1,05,26,288	4,18,58,583
4103102	Sewerage & Drainage -Underground Sewerage	16,16,29,594	14,65,17,307	0	30,81,46,901	2,40,22,134	2,20,67,354	0	4,60,69,488	13,75,07,460

4103103	Sewerage & Drainage-Storm Water Drain/Nallah	9,03,09,359	3,07,92,942	0	12,11,02,301	1,02,25,441	1,02,61,780	0	2,04,87,221	10,06,15,080	8,00,83,918
4103201	Water ways -Underground Water Lines	22,09,98,856	7,10,54,611	0	29,20,43,467	2,48,65,948	2,46,83,807	0	4,95,49,755	24,24,93,712	19,61,22,908
4103202	Water ways -Open Wells	4,33,874	0	0	4,33,874	76,490	35,738	0	1,12,228	3,21,646	3,57,384
4103203	Water ways-Reservoirs	28,51,223	0	0	28,51,223	4,13,427	2,42,780	0	6,57,207	21,94,016	24,37,796
4103301	Public Lighting -Lamp Posts	20,55,54,971	4,30,050	0	20,59,85,021	11,36,30,303	92,13,958	0	12,28,44,272	8,31,40,750	9,19,24,669
4103302	Public Lighting -Transformers	21,83,133	0	0	21,83,133	6,71,205	1,51,193	0	8,22,398	13,60,735	15,11,928
	Other Assets:-										
4104001	Plant & Machinery -Project Machinery	4,60,68,589	0	0	4,60,68,589	4,35,38,669	3,79,488	0	4,39,18,157	21,50,432	25,29,920
4104002	Plant & Machinery -Pump House Machinery	11,02,500	0	0	11,02,500	3,05,944	1,19,483	0	4,25,427	6,77,073	7,98,556
4104003	Plant & Machinery -Others	14,86,38,210	0	0	14,86,38,210	9,73,68,167	76,90,507	0	10,50,58,674	4,35,79,536	5,12,70,043
4105003	Vehicles -Cars	40,39,294	0	0	40,39,294	28,57,123	1,77,326	0	30,34,449	10,04,844	11,82,170
4105004	Vehicles- Jeeps	66,53,493	0	0	66,53,493	47,26,776	2,89,007	0	50,15,783	16,37,709	19,26,716
4105005	Vehicles -Cranes	52,73,237	0	0	52,73,237	37,46,708	2,28,979	0	39,75,687	12,97,550	15,26,529
4105006	Vehicles -Trucks	5,05,08,264	4,42,24,252	0	9,47,32,516	4,02,15,060	48,60,800	0	4,50,75,860	4,96,56,656	1,02,33,204
4105008	Vehicles- Motor Bike	1,59,316	0	0	1,59,316	11,949	22,105	0	34,054	1,25,262	1,47,367
4106002	Office & other Equipments- Computers	1,16,10,202	0	0	1,16,10,202	1,08,64,322	2,96,352	0	1,11,62,674	4,47,527	7,45,879
4106003	Office & other Equipments- Faxes	47,191	0	0	47,191	44,544	397	0	44,941	2,250	2,647
4106004	Office & other Equipments- Photocopiers	11,79,789	0	0	11,79,789	9,90,201	28,438	0	10,18,639	1,61,150	1,89,588
4106005	Office & other Equipments- Refrigerators	36,936	0	0	36,936	34,742	329	0	35,071	1,865	2,194
4106006	Office & other Equipments- Laboratories	8,11,250	0	0	8,11,250	6,95,676	17,336	0	7,12,012	98,238	1,15,574
4106007	Office & other Equipments- Heater	1,93,920	54,649	0	2,48,569	1,02,843	17,760	0	1,20,603	1,27,965	91,076
4106008	Office & other Equipments- others	39,05,636	9,07,687	0	48,13,323	27,59,349	2,40,484	0	28,99,833	18,13,480	11,46,287
4107001	Furniture, Fixture, Fittings and Electrical Appliances -	4,71,136	0	0	4,71,136	4,18,295	5,284	0	4,23,579	47,558	52,842
4107003	Furniture, Fixture, Fittings and Electrical Appliances -Chairs	12,31,500	51,203	0	12,82,703	7,28,282	54,092	0	7,82,374	5,00,329	5,03,218
4107004	Furniture, Fixture, Fittings and Electrical Appliances -Fans	21,608	0	0	21,608	14,288	732	0	15,020	6,588	7,320
4107005	Furniture, Fixture, Fittings and Electrical Appliances -Electrical	3,11,304	0	0	3,10,304	1,92,263	11,810	0	2,04,013	1,06,291	1,18,101

4107006	Furniture, Fixture, Fittings and Electrical Appliances - Tables	8,24,455	0	0	8,24,455	5,26,274	29,818	0	5,56,092	2,68,363	2,98,181
4107007	Furniture, Fixture, Fittings and Electrical Appliances - Sofa Sets	6,57,242	0	0	6,57,242	5,48,883	10,836	0	5,59,719	97,523	1,08,359
4107008	Furniture, Fixture, Fittings and Electrical Appliances - Others	7,17,877	0	0	7,17,877	3,17,468	40,041	0	3,57,509	3,60,368	4,00,409
4108001	Other Fixed Assets - Dumpster container	1,99,508	0	0	1,99,508	84,79,213	5,35,844	0	89,55,057	30,36,451	35,72,295
4108002	Other Fixed Assets - Dust Bin	65,81,640	0	0	65,81,640	52,39,340	2,05,245	0	54,40,685	11,40,955	13,42,300
4108003	Other Fixed Assets - Others	1,68,43,994	0	0	3,26,91,181	1,21,48,216	19,04,953	0	1,40,53,069	1,86,38,112	46,95,778
	Total Fixed Assets	6,70,24,76,338	0	0	7,20,32,48,089	2,18,32,00,697	19,55,61,733	0	2,37,87,62,430	4,82,44,85,659	4,51,92,75,641



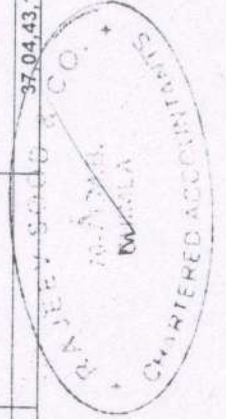
Schedule B-12: Investments - General Fund [Code 420]

Code of Account	Particulars	With whom invested	Current Year		Previous Year	
			Face value ()	Carrying Cost ()	Face value ()	Carrying Cost ()
1	2	3	4	5	6	7
4201001	Central Govt. Securities					
4202001	State Govt. Securities					
4203001	Debentures and Bonds					
4204001	Preference Shares					
4205001	Equity Shares	SJPNL	5,10,000.00		5,10,000.00	
4206001	Units of Mutual Funds					
4207001	Others	SJPNL	64,94,45,050.00		64,94,45,050.00	
4208001	Other Investments	FD in Banks	1,00,00,000.00		10,00,00,000.00	
	Total of Investment General Fund		65,99,55,050.00		74,99,55,050.00	

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	336226650		31,53,77,510.00	
	Total of GP Fund Investments:-		33,62,26,650.00		31,53,77,510.00	
4218001	Pension Fund Investments:-	FD in State Banks				
	Total of Pension Fund Investments:-					
4218001	CPS Fund Investment	FD in State Banks	1,38,00,000.00		95,00,000.00	
	Total CPS Fund Investment:-		1,38,00,000.00		95,00,000.00	
4218001	Grant Fund Investments:-	FD in State Banks	2,04,16,530.00		19,50,61,223.00	
	Total of Grant Fund Investments:-		2,04,16,530.00		19,50,61,223.00	
	Grand Total of Other Fund Investments		37,04,43,180.00		51,99,38,733.00	



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	1,21,35,530	1,20,82,704.00
4302001	Loose Tools	81,399	81,399.00
4308001	Others	85,344	85,344.00
Total Stock In Hand		1,23,02,273.00	1,22,69,447.00

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		-	-



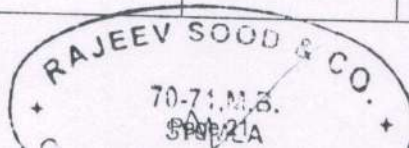
Schedule B-15: Sundry Debtors (Receivables) [Code No 431]

Code No.	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount ()	Previous year Net amount ()
1	2	3	4	5=(3-4)	6
4311001	Receivables for Property Taxes				
	Upto 2 Years	9,35,43,780.95		9,35,43,780.95	5,29,23,869.58
	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	9,35,43,780.95		9,35,43,780.95	5,29,23,869.58
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	4,69,917.00		4,69,917.00	4,44,233.00
	Net Receivables of Other Taxes-Show Tax	4,69,917.00		4,69,917.00	4,44,233.00
4313001	Receivable for Fees & User Charges-Licence fees	2,70,902		2,70,902.00	2,70,902.00
4313002	Receivable for Fees & User Charges-Advertisement Fees				
	Sub- total	2,70,902.00		2,70,902.00	2,70,902.00
4313003	Receivables for Fees and other Charges- Water				
	Less than 3 Years	15,91,54,405.76		15,91,54,405.76	15,91,54,405.76
	More than 3 Years				
	Sub- total	15,91,54,405.76		15,91,54,405.76	15,91,54,405.76
4314001	Receivables from other Sources- Rent				
	Less than 2 Years	10,72,50,250.50		10,72,50,250.50	7,48,97,862.50
	More than 2 Years but less than 3 Years				
	More than 3 Years				
	Sub- total	10,72,50,250.50		10,72,50,250.50	7,48,97,862.50
4314002	Receivables from other Sources- Interest Accured & Due	4,04,50,856		4,04,50,855.59	5,68,21,991.27
4314003	Receivables from other Sources- Interest Accured & But Not Due on Grant Fund Investments				
4314005	Receivables from other Sources- Interest due from Employees	5,19,602		5,19,602.00	5,19,602.00
4314006	Receivables from other Sources- Hosipital Dues	21,25,548		21,25,548.00	24,84,461.00
4315001	Receivable from Govt -Grants				
4318001	Receivable Control Account-Property Tax				5,11,000
4318002	Receivable Control Account-Cess				
4318004	Receivable Control Account-Rent				31,05,018
	Sub- total	4,30,96,005.59		4,30,96,005.59	6,34,42,072.15
	Net Receivables from other Sources	15,03,46,256.09		15,03,46,256.09	13,83,39,934.65
	Total Sundry Debtors (Receivables)	40,37,85,261.80		40,37,85,261.80	35,11,33,344.99

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	1,867.00
Balance with Bank - Municipal Funds			
4502101	Nationalised Banks -SBI	3,20,89,480	3,88,39,554.00
4502102	Municipal Fund State Bank of Patial, Shimla		
4502103	UCO Bank (ARTRAC)	69,176	67,347.00
4502104	MC Fund- Indian Bank, Shimla (Property Tax Account)	49,11,957	38,12,553.06
4502105	MC Fund- Punjab & Sind Bank, Sanjauli (WWH)	27,77,001	24,21,593.88
4502106	Union Bank of India, The Mall Shimla	50,00,000	
4502201	Other Scheduled Banks-HDFC Bank	35,50,651	84,67,647.00
4502203	MC Fund- HDFC Bank, The Mall Shimla (Water & Sewerage Collection)	1,11,61,168	25,68,315.76
4502207	AU Small Finance Bank, The Mall Shimla	2,00,30,323	
4502301	Scheduled Co-operative Banks-HPSCB (Main)	4,93,61,152	5,41,34,736.05
4502302	Municipal Fund- H.P. State Co-Op. Bank, The Mall		
4502303	Municipal Fund Schedule Co-Op. Bank-HPSCB, Shimla	19,17,404	7,73,49,757.41
Sub-total		13,08,68,310.77	18,76,61,504.16
Balance with Bank - Special Funds			
4504101	Nationalised Banks-State Bank of Patiala		
4504102	Nationalised Banks-PNB (Main)	49,126	33,86,249.95
4504103	Special Fund- SBI (P&G Fund)	35,77,146	46,78,091.00
4504301	Scheduled Co-operative Banks-HPSCB (Main) GP Fund	47,79,484	1,46,90,345.33
Sub-total		84,05,755.50	2,27,54,686.28
Balance with Bank - Grant Funds			
4506101	Grant Fund-UCO Bank, ARTRAC Shimla (Biodiversity Management Committee A/C)	2,73,780	3,36,323.00
4506102	Nationalised Banks-PNB (Near Lift)	26,04,386	29,55,346.82
4506103	Nationalised Banks-UCO Bank (Main)		1,97,737.00
4506104	Nationalised Banks-District Treasury Shimla (PLA)		7,72,780.00
4506105	Grant Fund- Indian Bank The Mall Shimla (JNNURM)	91,379	3,63,254.00
4506106	Grant Fund- SBI Shimla (ESCROW ACCOUNT)	14,22,500	13,95,979.00
4506107	Punjab & Sind Bank, The Ridge, Shimla	26,45,929	14,72,738.52
4506108	Indian Bank (Socio. Eco. Census Account)	45,04,06,341	34,29,18,976.00

Refer Note No. 14 Emphasis Intended



4506109	Central Bank of India (Zero Waste Project)	-	7,33,332.00
4506110	SBI, Lower Bazar, Shimla (JNNURM-EU)	67,308	65,507.50
4506111	Grant Fund- SBI, The Mall, Shimla- (C&BP A/c)	3,49,229	3,49,278.00
4506112	UCO Bank (ARTRAC), Grant Fund (Swachh Bharat Mission)	22,57,780	30,19,187.00
4506113	Grant Fund-Nationlized-SBI Bank, Anaj Mandi, PMAY (HFA) FUND	5,76,089	15,16,847.00
4506114	Grant Fund-Nationlized-SBI Bank, Scandal Point, The Mall Shimla-CFC	-	-
4506115	Grant Fund-Nationlized-Indian Bank, Scandal Point, The Mall Shimla-Public Contribution A/c	1,543	-
4506116	Grant Fund-Nationlized- Bank of Baroda, The Mall Shimla-CFC	9,96,13,556	-
4506117	Grant Fund-Nationlized- UCO Bank Main, The Mall Shimla-"Cesus"	22,15,535	-
4506118	Grant Fund-Nationlized- IDBI Bank, The Mall Shimla	1,32,12,242	-
4506119	UCO Bank, the Mall Shimla (Sanitary Landfill site)	2,98,30,121	-
4506120	SBI Kalibari, (Rehabilitation of water supply)	-	-
4506121	SBI Kalibari, (Ashiana-1)	44,20,746	-
4506122	UCO Bank, the Mall Shimla (Ashiana-II)	7,80,53,342	-
4506123	UCO Bank, the Mall Shimla (RAY)	5,18,30,833	-
4506124	SBI Kalibari, (Sewerage Networking)	27,916	69,96,119.00
4506125	H.P. Gramin Bank (Misc. A/c)	1,77,75,783	-
4506201	Grant Fund-J and k Bank, The Mall, Shimla (JNNURM)	50,36,584	61,03,394.00
4506202	Grant Fund (JNNURM)- ICICI Bank, Shimla	5,632	14,99,439.00
4506203	Grant Fund-J and k Bank, Shimla (JNNURM - PIU)	13,81,572	13,42,914.00
4506204	J&K Bank, Shimla (JNNURM - ASHIANA)	14,18,813	3,24,76,826.50
4506205	ICICI Bank Shimla (JNNURM Ashiana-II)	1,85,22,262	6,60,184.00
4506206	HDFC Bank Shimla (JNNURN-RAY)	1,22,51,633	3,51,36,068.00
4506207	Indusind Bank, Shimla (JNNURM-e-Gov.)	3,17,39,148	3,07,68,944.09
4506208	UCO BANK(ARTRAC); Shimla (Small Grant - ICLEI-SA)	17,413	13,32,009.70
4506209	ICICI Bank Shimla (JNNURM Capacity Building)	1,32,180	1,28,319.00
4506210	HDFC Bank Shimla (CHALLENGE FUND)	3,71,483	10,20,166.00
4506211	Indusind Bank Shimla(JNNURM-Sanitary Landfil Site)	12,863	1,22,15,723.00
4506212	Grant Fund, Beneficiary Share A/c, Himachal Gramin Bank, The Mall Shimla (Ashiana-JNNURM)	1,20,30,752	1,06,28,002.00
4506213	AXIS Bank, Kasumpti (Grant Fund)	3,01,94,978	7,23,67,222.00
4506215	Grant Fund-other Scheduled-ICICI Bank, The Mall Shimla-CFC	1,32,05,154	-

4506216	Grant Fund-other Scheduled-HDFC Bank, The Mall Shimla- Shimla Smart City	2,83,55,433	
4506217	Axis Bank 15th CFC	9,16,90,141	
4506219	AU Small Finance Bank	1,12,47,013	
4506301	Scheduled Co-operative Banks-HPSCB (JNNURM)	9,19,245	9,36,263.00
4506302	Grant Fund, HP State Co-op Bank, The Mall Shimla (Greater Shimla Water Supply & Sewerage Circle)		
4506303	HPSCB CLC (NULM)	11,325	10,979.00
4506304	HPSCB Challenge Fund (Beneficiary Share)	4,54,205	13,54,557.00
	Sub-total	1,01,66,74,165.05	57,10,75,015.13
	Total Cash and Bank Balances	1,15,59,49,828.32	78,14,93,072.57

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

Code No.	Particulars	Balance outstanding at the end of the Current	Balance outstanding at the end of the Previous
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	3,54,465	5,87,565.00
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	3,42,726	2,85,226.00
4601008	Loans and advances to employees- Others	1,55,578	1,55,578.00
4602001	Employee Provident Fund Loans	-	-
4604001	Advance to Suppliers and Contractors-Public Works	3,97,421	3,97,421.00
4604002	Advance to Suppliers and Contractors-Stores	20,07,646	19,36,067.00
4604003	Advance to Suppliers and Contractors-Material Issued to Contractors/Store	-	-
4604004	Advance to Suppliers and Contractors-Lease Rentals	5,000	5,000.00
4605001	Advance to others -Permanent Advances	77,788	89,637.00
4605002	Advance to Others-Advance against Projects	2,34,82,561	82,10,958.00
4605003	Advance to Others-Advance against Scheme	57,07,891	63,07,891.00
4605005	Advance to others -Temporary Advance to HODs	16,51,65,340	15,22,72,986.00
4606001	Advance to others-Deposit with External agencies (Electricity)	1,20,90,687	1,19,26,393.00
4606002	Advance to others-Deposit with External agencies (Telephone)	12,621	12,621.00
4606003	Deposit with External Agencies-Water	43,88,827	43,88,827.00
4606004	Deposit with External Agencies-Petrol Pumps	2,200	2,200.00
4606005	Deposits with External Agencies- Others	1,77,68,840	1,26,44,458.00
	Sub- Total	23,20,37,268.40	19,93,00,505.00
4612001	Less: Accumulated Provisions against Loans Advances and Deposits(Schedule B-18 (a))	-	-
	Total Loans, Advances and Deposits	23,20,37,268.40	19,93,00,505.00

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

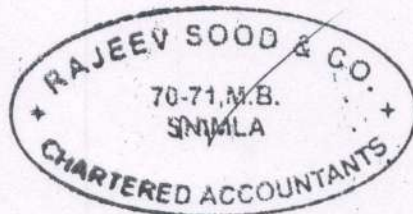
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
4611001	Loan to others	-	-
4612001	Advances	-	-
4613001	Deposits	-	-
Total Accumulated Provision		-	-

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

Code No	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
4701001	Deposit Works -Civil Work	-	-
4701002	Deposit Works -Electrical Work	-	-
4701003	Deposit Works- Other	-	-
4704001	Suspense Account	-	-
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		-	-



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

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

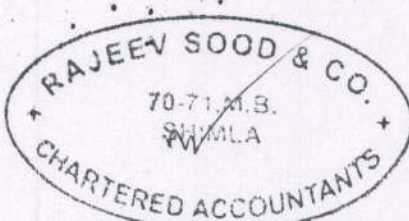
Code of Account 1	Particulars 2	Current year Amount (₹) 3	Previous year Amount (₹) 4
1100101	Property Tax Residential Buildings	56,918,847	39,036,205
1100102	Property Tax Commercial Buildings	121,430,681	97,590,511
1100103	Property Tax Land	8,131,264	2,788,300
1100201	Water Tax	-	-
1100301	Sewerage Tax	-	-
1100701	Vehicle Tax	-	-
1100801	Tax on Animals	-	-
1101401	Show tax	81,684	876,588
Total Tax Revenue		186,562,476	140,291,604

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

Code of Account 1	Particulars 2	Current year Amount (₹) 3	Previous year Amount (₹) 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	30,691,742	16,701,041
1201004	Taxes & Duties Collected by other- Tax on Sale of Liquor	5,520,780	6,607,770
1202001	Compensation in lieu of Taxes/Duties-Compensation in lieu of Octroi	319,774,339	300,158,163
Total Assigned Revenues & Compensation		355,986,861	323,466,974

Schedule I-3: Rental income from Municipal Properties [Code No. 130]

Code of Account 1	Particulars 2	Current year Amount (₹) 3	Previous year Amount (₹) 4
1301001	Rent from Civic Amenities-Markets	1,038,450	1,038,450
1301002	Rent from Civic Amenities-Shopping Complexes	28,298,960	28,298,960
1301005	Rent from Civic Amenities-Marriage/Community Halls	103,795	334,525
1301008	Rent from Civic Amenities-Labour Hostel	-	-
1301009	Rent from Civic Amenities - Use of Open Space	480,000	1,231,750
1301010	Rent from Civic Amenities- Working Women Hostel	373,260	386,600
1302001	Rent from Office Buildings-Quarters	-	-
1303001	Rent from Guest-Houses	1,188,000	2,232,000
1304001	Rent from lease of Land	20,697,550	20,697,550
1308001	Other Rents-Lease Rentals Municipal Assets	-	-
1309001	Rent remission and refund	-	-
Total Rental Income from Municipal Properties		52,180,015	54,219,835



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	605,550	732,400
1401105	Licensing Fees-Staff Quarters	2,180,400	-
1401106	Licensing Fees-Plumbing License	1,427,391	1,715,740
1401108	Licensing Fees-Slaughtering	-	-
1401111	Fees & User Charges- License Fees- Others	2,636,000	547,940
1401301	Fees for Certificates or Extract-Copying	36,550	71,800
1401302	Fees for Certificates or Extract-Birth & Death Certificate	174,579	75,427
1401304	Fees for Certificate-Marriage	53,570	78,100
1401305	Fees for Certificates or Extract - Other	85,590	141,820
1401403	Development Charges-Demolition	-	-
1401502	Regularization Fees-Regularization	-	-
1401503	Regularization Fees-Revalidation	1,108,630	-
1401504	Regularization Fees-Conversion Fees	-	-
1402003	Penalties and Fines-Surcharge	3,000	62,667
1402004	Penalties and Fines-Others	-	-
1404001	Other Fees-Advertisement Fees	395,570	238,995
1404002	Other Fees-Tution Fees	731,430	12,334,603
1404006	Other Fees-Connection	-	-
1404007	Other Fees-Disconnection Charges	-	-
1404012	Other Fees-Fees for Job Porters	-	-
1404013	Other Fees-Compounding Fee	-	120
1404014	Other Fees-NOC Fee	20,039,382	27,850,161
1404015	Other Fees- Forest application processing Fees	171,831	536,433
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)	19,810	34,897
1405014	User Charges-Water Tanker	-	-
1405015	User Charges-Meter charges	-	-
1405020	User Charges-Parking Fees	-	-
1405021	User Charges-Laboratory Charges	5,210,408	6,496,246
1405022	User Charges-Telephone Tower Charges	-	-
1405023	User Charges-Connection Maintenance Charges	3,470,667	4,262,631
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	59,500	350,160
1407002	Service/Administrative Charges-Percentage on Deposit Works	11,089	27,900
1407004	Service/Administrative Charges-Road Damage Recovery Charges	-	-
1407005	Service/Administrative Charges-Stacking Charges	5,466,301	6,456,088
1407007	Service/Administrative Charges-Plan Processing Charges	500	100
1407008	Fees & User Charges- Dumping Charges	295,586	503,997
1408001	Other Charges-Other Charges	5,207,078	14,278,180
		238,880	141,190
	Total Fees & User Charges	49,629,291	76,937,595



Schedule I-5 : Sale & Hire Charges - Income head-wise [Code No. 150]

Code of Account 1	Particulars 2	Current year Amount (₹) 3	Previous year Amount (₹) 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	1,429,412	995,400
1501102	Sale of Forms & Publications-Data	-	-
1501103	Sale of Forms & Publications-Plans	31,610	42,320
1501105	Sale of Forms & Publications-Forms & Publication	4,850	35,855
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	-	40
1504002	Hire Charges for Vehicles- Others	114,360	273,475
1504101	Hire Charges on Equipments-Rollers	217,900	307,700
1504102	Hire Charges on Equipments-Tools & Equipments	-	-
Total Income from Sale & Hire Charges -		1,798,132	1,654,790

Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No. 160]

Code of Account 1	Particulars 2	Current year Amount (₹) 3	Previous year Amount (₹) 4
1601001	Revenue Grants- Development Grants	224,494,100	163,942,883
1601004	Revenue Grants-Water Works Maintenance Grant	-	-
1601005	Revenue Grants Contribution- Other Development Grant	143,892,975	40,191,529
1602001	Re-imbusement of Expenses-Salary of Health staff from CPWD	33,619,753	4,300,000
1603001	Contribution towards schemes	1,874,707	2,152,977
Total Revenue Grants, Contribution & Subsidies		403,881,535	210,587,389

Schedule I-7: Income from Investments - General Fund [Code No. 170]

Code of Account 1	Particulars 2	Current year Amount (₹) 3	Previous year Amount (₹) 4
1701001	Interest-Fixed Deposits	10,490,064	22,424,920
1708001	Other-Other Income	-	-
Total Income from Investments		10,490,064	22,424,920

Schedule I-8: Interest Earned [Code No. 171]

Code of Account 1	Particulars 2	Current year Amount (₹) 3	Previous year Amount (₹) 4
1711001	Interest from Bank Account-SB Accounts	6,342,320	3,758,458
1712001	Interest on Loans and advances to employees-HBA	-	-
1712005	Interest on loans and advances to employees-Vehicle	-	-
1712006	Interest on loans and advances to employees-Warm Clothing	-	-
1712007	Interest on loans and advances to employees-Others	-	4,320
1718001	Interest on Debtors and Other receivable-General Tax	284,000	131,812
1718002	Interest on debtors and other receivable (Rent)	225,048	570,792
1718003	Others-Others	-	-
Total - Interest Earned		6,851,368	4,465,382

Schedule I-9: Other Income [Code No. 180]

Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1801001	Deposit Forfeited-EMD		
1801002	Deposit Forfeited-Security	351,350	171,000
1802001	Insurance Claim Recovery	66,035	20,000
1804001	Recovery From Employees		
1805001	Unclaimed Refund Payable/Liabilities Written Back-Stale Cheques	940,353	140,545
1808001	Miscellaneous-Income		
	Total Other Income	2,314,498	3,577,204
		3,672,236	3,908,749

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	14,832,434	16,047,808
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	310,976,958	315,251,649
2101003	Salary, Wages and Bonus-Wages	1,041,222	3,581,455
2101004	Salary, Wages and Bonus-Exgratia	792,160	229,920
2102002	Benefits and Allowances-LTC		
2102003	Benefits and Allowances-Medical reimbursement	4,039,515	3,546,262
2102006	Benefits and Allowances-Uniform to Staff		
2102007	Benefits and Allowances-Compensation to Staff		
2102008	Benefits and Allowances-Honorarium to Corporators	2,697,000	2,120,500
2102009	Benefits and Allowances-Honorarium to Officers and Staff		
2102010	Benefits and Allowances-Training	136,659	95,100
2102012	Benefits and Allowances-HRD Activities		
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab. Staff		
2103003	Pension-Pension Contribution	9,534,490	8,318,891
2103004	Pension-Pension Fund Deficit Contribution	143,296,678	159,684,006
2103005	Pension-Contribution to other Fund	15,261,766	14,570,552
2104001	Other Terminal & Retirement Benefits-Leave Encashment	19,077,027	20,880,101
2104002	Other Terminal & Retirement Benefits-Death cum Retirement Gratuity	3,993,080	3,478,311
2104003	Other Terminal & Retirement Benefits-Contribution to PF or other Funds	62,292	62,156
	Total Establishment Expenses	525,741,280	547,866,711

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	2,655,677	2,542,025
2201102	Office maintenance-Water	80,585	110,157
2201103	Office maintenance-Security expenses	65,600	
2201104	Office maintenance-Internet Expenses	53,309	
2201105	Office maintenance-Laboratory Expenditure		
2201201	Communication Expenses-Telephone	646,814	490,868
2201202	Communication Expenses-Mobile	40,185	91,115
2202001	Books & Periodicals-Megasines		
2202002	Books & Periodicals-Newspapers	27,621	57,093
2202003	Books & Periodicals- Journals		
2202004	Books & Periodicals-Books		
2202101	Printing and Stationery-Service Postage	266,756	171,000
2202102	Printing and Stationery-Printing	514,794	446,666
2202103	Printing and Stationery-Stationery	398,959	896,394

2202104	Computer consumables	181,900	56,857
2203001	Traveling & Conveyance-Fuel	-	-
2203002	Traveling & Conveyance-Traveling	20,173	2,065,973
2203003	Traveling & Conveyance-Petrol & Diesel	1,482,034	1,185,463
2204001	Insurance	727,223	783,196
2205001	Audit Fee	-	-
2205101	Legal Expenses-Legal Fees	3,190,746	3,080,868
2205103	Legal Expenses-Suit Compromises	-	12,500
2205301	Professional and other fees-Architect Fees	16,000	35,280
2205302	Professional and other fees-Engineers Fees	20,694,569	16,150,705
2205303	Professional and other fees-Technical Fees	1,766,500	509,536
2205304	Professional and other fees-Consultancy Charges	15,803,454	926,848
2206001	Advertisement and Publicity-Hospitality Expenses	239,911	303,013
2206002	Advertisement and Publicity-Advertisement	1,025,000	1,503,591
2206003	Advertisement and Publicity-Organization of Festival	4,960	21,682
2206101	Membership & Subscription	1,252	20,000
2208001	Expenditure on Urban Forestry	39,975	20,350
2208002	Cremation of unclaimed Dead Bodies	1,059,080	261,760
2208003	Other Office Expenses	2,267,046	2,040,572
Total Administrative Expenses		53,270,124	33,783,513

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	1,591,885	3,036,982
2302001	Bulk Purchases-Electricity	41,015,012	39,844,554
2302002	Bulk Purchases-Water	-	-
2303001	Consumption of Stores-Stores	-	-
2304001	Hire Charges- Machinery Rent	-	-
2304002	Hire Charges-Others (Tanker)	297,592	28,500
2305001	Repair & Maintenance Infrastructure, Assets-Road & Bridges	180,400,856	163,942,885
2305002	Repair & Maintenance Infrastructure Assets-Fly Overs	-	221,400
2305003	Repair & Maintenance Infrastructure Assets-Water Supply Lines	-	-
2305004	Repair & Maintenance Infrastructure Assets-Street Lighting	-	-
2305005	Repair & Maintenance Infrastructure Assets-Storm Water	4,304,484	4,780,915
2305006	Repair & Maintenance Infrastructure Assets-Drains	2,191,312	2,475,147
2305008	Repair & Maintenance Infrastructure Assets-Sewerage Lines	-	-
2305009	Repair & Maintenance Infrastructure Asset- Foot path	43,096,610	53,814,185
2305010	Repair & Maintenance Infrastructure Assets- Others	478,964	654,201
2305101	Repair & Maintenance-Civic Amenities-Parks	2,965,670	2,442,814
2305104	Repair & Maintenance-Civic Amenities Playgrounds	522,251	-
2305106	Repair & Maintenance-Civic Amenities Parking lots	-	331,647
2305108	Repair & Maintenance-Civic Amenities-Houses	-	-
2305109	Repair & Maintenance-Civic Amenities Commercial Complex	2,422,257	2,084,128
2305115	Repair & Maintenance-Civic Amenities-Public Toilets	4,645,155	3,769,186
2305201	Repair & Maintenance-Buildings-Official Buildings	4,772,146	1,176,932
2305202	Repair & Maintenance-Buildings-Residential Buildings	7,367,273	7,679,948
2305301	Repair & Maintenance-Vehicle	3,904,913	6,150,943
2305901	Repair & Maintenance-Others-Furniture Fixture	76,500	77,400
2305902	Repair & Maintenance-Others-Electrical appliances	2,869	70,530
2305903	Repair & Maintenance-Others-Office Equipment	53,223	14,683
2305904	Repair & Maintenance-Others-Other Fixed Assets	-	-
2305905	Repair & Maintenance-Others-Survey & Drawing Equipment	-	-
2308001	Other Operating & Maintenance expenses-Testing & Inspections	-	14,190
2308002	Other Operating & Maintenance expenses-Water Purification	-	-
2308003	Other Operating & Maintenance expenses-Garbage Clearance	59,710,532	84,914,627
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	12,450,368	4,145,620
2308008	Other Operating & Maintenance expenses-Others	-	-
Total Operations & Maintenance Expenses head wise		372,269,873	381,671,417

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Schedule I-13: Interest & Finance Charges [Code No. 240]

Code of Account 1	Particulars 2	Current year Amount (₹) 3	Previous year Amount (₹) 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	4,800	50
2408001	Other Finance Expenses-Discout on early/prompt payment	2,112	12,214
2408003	Rebate on collections through online mode	16,787,730	0
	Total Interest & Finance Charges	16,796,442	12,264

Schedule I-14: Programme Expenses [Code No. 250]

Code of Account 1	Particulars 2	Current year Amount (₹) 3	Previous year Amount (₹) 4
2502001	Own Programme		
2503001	Share in Programme of others	252,335	300,250
	Total Programme Expenses	252,335	48,000

Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260]

Code of Account 1	Particulars 2	Current year Amount (₹) 3	Previous year Amount (₹) 4
2601003	Revenue Grants for-Health & others		
2602001	Revenue Contribution-Water Works		100,000
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	-	-
	Total Revenue Grants, Contributions & Subsidies	4,035,000	190,000

Schedule I-16: Provisions & Write off [Code No. 270]

Code of Account 1	Particulars 2	Current year Amount (₹) 3	Previous year Amount (₹) 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 1	Particulars 2	Current year Amount (₹) 3	Previous year Amount (₹) 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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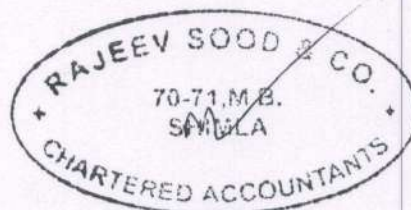
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Schedule I-18: Depreciation [Code No. 272]

Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2722001	Depreciation-Buildings	61,440,959	57,015,521
2723001	Depreciation-Roads & Bridges	45,756,151	44,284,420
2723101	Depreciation-Sewerage and Drainage	36,870,690	26,057,397
2723201	Depreciation-Waterways	24,963,325	18,364,784
2723301	Depreciation-Public Lighting	9,365,162	10,225,730
2724001	Depreciation-Plant & Machinery	8,189,478	9,634,681
2725001	Depreciation-Vehicles	5,578,217	2,646,411
2726001	Depreciation-Office & Other Equipments	603,096	768,475
2727001	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	152,613	161,236
2728001	Depreciation-Other Fixed Assets	2,642,042	1,691,394
	Total Depreciation	195,561,733	170,850,049

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)	(322,265)	-
	Expenses	(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	3,560,023	-
	Sub Total Expenses (b)	3,560,023	-
	Total Prior Period (Net) (a-b)	3,237,759	-

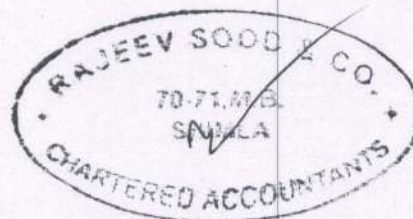


CASH FLOW STATEMENT**SHIMLA MUNICIPAL CORPORATION**

Cash Flow Statement for Year Ended 31st March 2021

Particulars	Amount (Rs.)	Amount (Rs.)
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Receipts from Taxes		
1101401 Show tax	56000	
Taxes and Dutis collected by others -Tax on		
1201003 Consumption of Electricity	30691742	
Taxes and Dutis collected by others -Tax on sale of		
1201004 Liquor	5520780	
Compensation in lieu of Taxes/Duties-Compensation in		
1202001 lieu of Octroi	319774339	
4318001 Receivable Control Account-Property Tax	126609618.5	482652480
Rent from Municipal Properties		
1301005 Rent from Civic Amenities-Marriage/Community Halls	17145	
1301009 Rent from Civic Amenities - Use of Open Space	480000	
1301010 Rent from Civic Amenities- Working Women Hostel	373260	
1303001 Rent from Guest-Houses		
4318004 Receivable Control Account-Rent	21981490	22851895
Fees & User Charges		
1401102 Licensing Fees-Hawking	605550	
1401103 Licensing Fees-Shops	2180400	
1401105 Licensing Fees-Staff Quarters	189312	
1401108 Licensing Fees-Slaughtering	2636000	
1401111 Fees & User Charges- Licence Fees- Others	36550	
1401301 Fees for Certificates or Extract-Copying	174579	

1401302 Fees for Certificates or Extract-Birth & Death Certificate	53570	
1401304 Fees for Certificate-Marriage	85590	
1401502 Regularization Fees-Regularization	1108630	
1401504 Regularization Fees-Conversion Fees	3000	
1402004 Penalties and Fines-Others	395570	
1404001 Other Fees-Advertisement Fees	731430	
1404013 Other Fees-Compounding Fee	20034382	
1404014 Other Fees-NOC Fee	171831	
1405011 User Charges-Pay and Use Toilets	19810	
1405020 User Charges-Parking Fees	5210408	
1405022 User Charges-Telephone Tower Charges	3470666.5	
1406001 Entry Fees-Parks	59500	
1407001 Service/Administrative Charges-Service Charges	13189	
Service/Administrative Charges-Road Damage Recovery		
1407004 Charges	5466301	
1407005 Service/Administrative Charges-Stacking Charges	500	
Service/Administrative Charges-Plan Processing		
1407007 Charges	295586	
1407008 Fees & User Charges- Dumping Charges	5209532.8	
1408001 Other Charges-Other Charges	134896	48286783.3
Sale & Hire Charges		
1501101 Sale of Forms & Publications-Tenders	1429412	
1501103 Sale of Forms & Publications-Plans	31610	
1501105 Sale of Forms & Publications-Forms & Publication	4850	
1504002 Hire Charges for Vehicles-Others	6360	1472232
Revenue Grants, Contribution and subsidies		
1602001 Re-imburement of Expenses-	33619753	
1603001 Contribution towards schemes-	1730656	35350409
Other Income		
1801001 Deposit Forfeited-EMD	341350	
1801002 Deposit Forfeited-Security	37035	
1808001 Miscellaneous-Income	1669244	
2804001 Period Period Items-Other Income	322265	2369894



Payments

Establishment Expenses

2101001 Salary, Wages and Bonus-Salary & Allowance-Officers	515665	
2101002 Salary, Wages and Bonus-Salary & Allowances-Staff	2773403	
2101003 Salary, Wages and Bonus-Wages	281425	
2101004 Salary, Wages and Bonus-Exgratia	653000	
2102003 Benefits and Allowances-Medical reimbursement	3969515	
2102008 Benefits and Allowances-Honorarium to Corporators	666000	
2102010 Benefits and Allowances-Training	140321	
Other Terminal & Retirement Benefits-Leave		
2104001 Encashment	14409518	
Other Terminal & Retirement Benefits-Death cum		
2104002 Retirement Gratuity	39320	
4601004 Loans and advances to employees-Festival Advance	7221200	
4601006 Loans and advances to employees-Warm Clothing		
4601007 Loans and advances to employees-Medical Advance	127500	
4601008 Loans and advances to employees-Others		
3501101 Employees Liabilities- Gross Salary	-350	
3501102 Employees Liabilities- Net Salary	211538203	
3501104 Employees Liabilities- PF Payable	32876222	
3501105 Employees Liabilities- Pension	133220843	
3501106 Employees Liabilities- Gratuity	24231117	
3501107 Employees Liabilities- Welfare funds	2012957	
3501108 Employees Liabilities- Leave Salary Payable	4733707	
3502001 Recoveries Payble-P.F.deductions	3859987	
3502002 Recoveries Payble-LIC	10563624	
3502003 Recoveries Payble-Loans	20745731	
3502004 Recoveries Payble-Societies	2187380	
3502011 Recoveries Payble-GIS	256600	
3502012 Recoveries Payble-Recovery from staff on deputation	26063987	(503,086,875)

Administrative Expenses

2201101 Office maintenance-Electricity	2452995	
2201102 Office maintenance-Water	80585	
2201103 Office maintenance-Security expenses	2500	
2201104 Office maintenance-Internet Expenses	60865	
2201201 Communication Expenses-Telephone	680995	
2201202 Communication Expenses-Mobile	39685	
2202002 Books & Periodicals-Newspapers	27621	
2202101 Printing and Stationery-Service Postage	6555	
2202102 Printing and Stationery-Printing	575097	

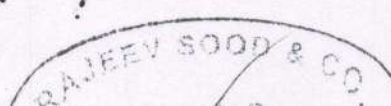
2202103 Printing and Stationery-Stationery	118730	
2202104 Computer consumables	184715	
2203002 Traveling & Conveyance-Traveling	20173	
2203003 Traveling & Conveyance-Petrol & Diesel	1478034	
2204001 Insurance	760571	
2205101 Legal Expenses-Legal Fees	406400	
2205103 Legal Expenses-Suit Compromises		
2205301 Professional and other fees-Architect Fees	2000	
2205303 Professional and other fees-Technical Fees	1766500	
2205304 Professional and other fees-Consultancy Charges	12159785	
2206001 Advertisement and Publicity-Hospitality Expenses	254521	
2206002 Advertisement and Publicity-Advertisement	1123667	
2206003 Advertisement and Publicity-Organisation of Festival	5499	
2206101 Membership & Subscription	23600	
2208001 Others- Expenditure on Urban Forestry	39975	
2208002 Others- Cremation of unclaimed Dead Bodies	1042580	
2208003 Others- Other Office Expenses	2180370	(25,494,018)

Operations & Maintenance

2301001 Power & Fuel	1591885	
2302001 Bulk Purchases-Electricity	21223461	
2302002 Bulk Purchases-Water		
2304002 Hire Charges-Others	307574	
2305115 Repair & Maintenance-Civic Amenities-Public Toilets	771100	
2305301 Repair & Maintenance-Vehicle-	4271353	
2305901 Repair & Maintenance-Others-Furniture Fixture	72250	
2305902 Repair & Maintenance-Others-Electrical appliances	832033	
2305903 Repair & Maintenance-Others-Office Equipment	59168	
Other Operating & Maintenance expenses-Garbage		
2308003 Clearance	59154188	
Other Operating & Maintenance expenses-Health		
2308007 Sanitation Works	10123242	
4604002 Advance to Suppliers and Contractors-Stores	3669911	
4605001 Advance to Others-Permanent Advance	42717	
4605002 Advance to Others-Advance against Projects	15721661	
4605005 Advance to Others-Temporary Advance to HODs	15654287	
4606001 Deposit with External Agencies-Electricity	1128090	
3501001 Creditors-Suppliers	40948303	
3501002 Creditors-Contractors	655744330	
3501003 Creditors-Expenses	34998927	
3501005 Creditors-Payable against specific scheme	5118000	(871,432,480)

Interest & finance Charges

2406003 Late fee/Interest/Damage Charges	4800	
2407001 Bank Charges	911.97	(5,712)



Programme Expenses

2502001 Own Programme	234425	
2503001 Share in Programme of others		(234,425)

Revenue Grants, Contribution and Subsidies

2602003 Revenue Contribution-Health	2105000	
2603003 Revenue Subsidies-Health	1930000	(4,035,000)

Interest Receipts

1711001 Interest from Bank Account-SB Accounts	6342320.27	
1718001 Interest on Debtors and Other receivable-General Tax	284000	
1718002 Interest on debtors and other receivable(Rent)	225048	6854368.27

Other Receipts

1314006 Receivable from Other Sources-Hospital Dues	358913	
3502005 Recoveries Payble-Service Tax GST	6261989.1	
3502013 Recoveries Payble-Others	-360412	
1804001 Recovery From Employees	57565	6318055.1

Other Payments

3502007 Recoveries payable TDS	12987197	
3502014 TDS under GST	13214650	
2408003 Rebate on collections through online mode	1800	
3503005 Govt. dues etc. payable- Workers Welfare Cess	4976431	
2808001 Prior Period Items-Other Expenses	585758.1	(31,765,836)

Net Cash Flow from operating activities

(829,901,230)

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase/Addition to Fixed Assets

4103004 Roads & Bridges -Bridges	105,430	
4103201 Water ways-Bore Wells	3,480,497	
4106002 Office & other Equipments -Computers	132,443	
4106007 Office & other Equipments -Heater	58,398	
4106008 Office & other Equipments -Others	804,141	
Furniture, Fixture, Fittings and Electrical Appliances -		
4107003 Chairs	40,946	

4108003 Office & Other Equipments-Other fixed Assets-Other	12,761,408	(17,383,263)
--	------------	--------------

Sale Proceeds of assets

3509001 Sale Proceeds-Assets

0

Purchase of Investments

4208001 Investments General Fund-Other Investments

423,400,000

4218001 Investments Other Fund-Other Investments

108,500,000

(531,900,000)

Sale of Investments

4208001 Investments General Fund-Other Investments

49,39,9561

4218001 Investments Other Fund-Other Investments

30,35,31,489

79,74,71,050

Interest on Investments

1701001 Interest-Fixed Deposits

88,75,941

4314002 Receivable from Other Sources-Interest accrued & Due

95,57,790.88

18,43,37,31.88

Net Cash Flow from investing activities

26,66,21,518.9

CASH FLOWS FROM FINANCING ACTIVITIES

Special Fund Receipts

3117001 Trust or Agency Funds-General Provident Fund

20,58,78,81

3117002 Trust or Agency Funds-Pension & Gratuity Fund

9,78,36,90

30,37,15,71

Payment out of Special Funds

3117001 Trust or Agency Funds-General Provident Fund

49,31,50,05

3117002 Trust or Agency Funds-Pension & Gratuity Fund

52,09,14,2.5

(54,524,147.50)

Grants Receipts

3201001 Grant/Contribution from Central Government-

78,13,95,746.8

3202001 Grant/Contribution from State Government

8,26,86,557

3203001 Grant/Contribution from Other govt. Agencies

1,39,41,286.7

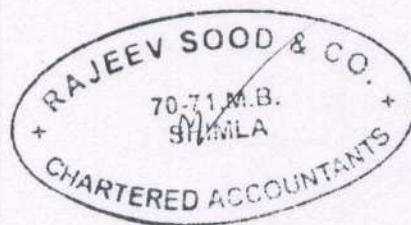
3206001 Grant/Contribution from International Organisation

-19,49,710

3208001 Grant/Contribution from Others

2,90,946

10,01,83,640.7



Repayment of Borrowings

3-401001 Deposit from Contractors/Suppliers-EMD	34904	
3-401002 Deposit from Contractors/Suppliers-Security Deposit	-40766307	
3-402003 Deposits Received -Revenues-Water	-58600	
3-408001 Deposits Received from Others	839639.1	
3-408002 Deposit Received- From Working Women Hostel	3000	(39,947,363.90)

Net Cash Flow from financing activities

Net Cash Flow (A+B+C)		937736466.4
Opening Balance of Cash and cash equivalents		374,456,755
Closing Balance of Cash and cash equivalents		781,493,073
		1,155,949,828

Commissioner
M.C. Shimla

Additional Commissioner
M.C. Shimla

Accounts Officer
M.C. Shimla

For: Rajeev Sood & Co.
Chartered Accountants



Place :- Shimla

Date:- 04-Feb-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-imbursment 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.

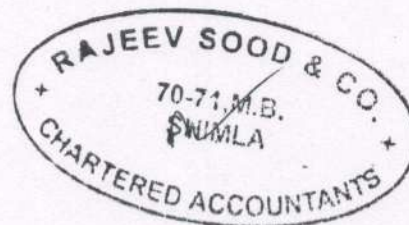
Employee Benefits

- 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.

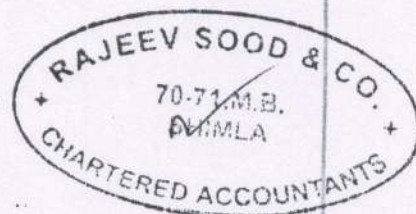


NOTES TO ACCOUNTS FOR THE PREPARATION OF BALANCE SHEET OF SHIMLA MUNICIPAL CORPORATION

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. 33,38,69,166/-Contributory Pension Fund of Rs.2,06,09,502/-and Pension & Gratuity Fund of Rs.1,82,39,711/-
3. Addition to the reserves has been made to the extent ofRs.48,93,97,159/- 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. 104,35,49,982(opening balance of Rs. 901,495,571addition & utilization of Rs. 107,32,95,701 andRs. 93,12,41,291 respectively).
5. Deposits received amounting Rs.9,84,02,706/-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, 47, 39,965/- on the account of cost of water.
 - b) Other Current Liabilities -Rs. 15,68,41,664/-
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 31.03.2021 amounts to Rs.1,00,00,000/- Investment in Other Fund represents General Provident Fund investment of Rs. 33,62,26,650/-, CPS Fund Investment of Rs. 1,38,00,000/- and Grant Fund Investments of Rs. 2,04,16,530/-, 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. 9,40,13,698/- (including Show Tax)
 - b) Receivable for water supply Rs.15,91,54,406/-
 - c) Rent Rs. 10,72,50,251/- (including rent from Commercial Buildings, Shops and Stalls).
 - d) Interest due from Employees amounting Rs. 5,19,602/-
13. Loans, Advances and Deposits Rs. 23,20,37,268/- includes advances given to HOD's amounting to Rs. 16,51,65,340/- and advances to HPSEB amounting to Rs. 1,20,90,687/- and other advances of Rs. 5,47,81,241/-
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. 5,97,10,532 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 2021 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. 2020-21

(A) Observations related to Finance & Accounts Department

1. INTERNAL CONTROL SYSTEM

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

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

2. FINANCIAL ACCOUNTING SOFTWARE

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

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

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

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

All the above discrepancies were duly reported to the administration from time to time. The Corporation has also taken steps in this regard, i.e., it is in the process of replacing the existing accounting software with *Tally* which can be considered as a better alternative to ensure reliable financial reporting. Errors of omission and commission on this count cannot be ruled out. The final accounts have been partly transposed manually and by exporting the data to Excel, and as such full reliance cannot be placed upon the transactions recorded in the books of accounts being maintained on the stated software. It is also pertinent to mention that the closing balances keep varying.

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 advances to Heads of Department amounts to Rs.15,22,72,986 as on 01.04.2020 and further advances of Rs. 2,32,85,165 has also accumulated under this head during the year and out of which a total of Rs. 1,03,92,811 has been adjusted. Rather than diminishing, the head of account is increasing every year. The methodology of giving advances and adjustment with Invoices and Measurement Books needs to be streamlined. The nature of advances is also not ascertainable. According to the management the amount represents advance paid to the contractors and suppliers against which Bills have not been received. Fixed Asset and Income & Expenditure Account is understated to this extent and corresponding depreciation on such capitalization has also not been provided in books of accounts.

The ageing of advances and receivables has not been done. Some of advances, as per our observation still stand from 1945. Special efforts are required, such as constitution of separate committee to get rid of such fictitious assets appearing in the Balance Sheet. Monthly reconciliation should be made regarding adjustment of advances paid to various departments and necessary correspondence should be made with concerned department regarding adjustment of advances given and also to fix the responsibility of each department. A onetime special task force needs to be deputed to reverse the same after verifying the supporting vouchers and work done. There is a possibility that work has been done but Bills against the same have not been received and the contractor of the work is no longer pursuing the work contract of the Corporation.

We need to make a case to case assessment and take judicious approach to set off the advance and book the same to repair and maintenance or Fixed assets as the case may be. *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 analysed and accounting treatments should be in accordance with the accounting standards. At present, the *modus operandi* of monitoring the grants and the utilization thereof is bereft of proper classification, and the internal check and control is inadequate. The accounting of the same is also not in accordance with the terms set in by the benefactors.

5. CAPITAL WORK-IN-PROGRESS

Repeated Para

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

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

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

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 SJPNI, after making full details as now the liability for security payable towards water meters etc. is of SJPNI, and to carry this liability in the Balance Sheet is not in accordance with the terms of agreement with SJPNI 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

➤ **Bank Reconciliation Statement:**As per Bank Reconciliation Statement of Account No. 438022527 and A/c code 4502301, it is observed and brought to the notice of intended users, category wise as under:

1. **Cheques issued but not presented for payment:**

As per detail in the bank reconciliation statement, innumerable cheques have been issued to suppliers/vendors/service providers which have not been presented for payment till date. In our opinion, the cheques issued have become stale and not valid for payment. As such, the same needs to be reversed after proper identification and verification.

2. **Cheques deposited but not credited:**

There are cheques deposited but not credited in the bank account till date, the reason thereof could be dishonor of cheques because of umpteen reasons. For want of bank memos and details, the party wise detail has not been compiled. The system is prone to errors and there can be errors of omission and commission under grouping of BRS.

3. **Online Receipts:**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. The internal control in respect to this needs to be strengthened as the present methodology of accounting is inappropriate and prone to errors/ misfeasance/teeming and lading.

It has also been observed that Bank Reconciliation Statements are being prepared yearly for most of the Bank Accounts. ***It is recommended that the bank accounts should be reconciled on monthly basis*** so that they can be presented in more reliable and effective manner.

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

S.No.	A/c Code	A/c Description	Amount (Rs.)
1.	3501101	Employees Liabilities- Gross Salary	59,14,085
2.	3501102	Employees Liabilities- Net Salary	1,13,48,189
3.	3501105	Employees Liabilities- Pension	5,48,871
4.	3501106	Employees Liabilities- Gratuity	1,02,959

- **Input Tax Credit under GST:** The accounting of Input Tax Credit is not being done properly by the management. Instead of recording Input Tax at the time of receipt of invoice, an adjustment entry is being passed at the year end. Complications from GST department at the time of scrutiny cannot be overruled.
- **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. 703,088 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 SJPNI 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 31.03.2021 (Rs.)
1	4103101	Sewerage & Drainage -Open Drains	41,394,036
2	4103103	Sewerage & Drainage-Storm Water Drain/Nallah	100,615,080

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 SJPNI, as the same is being incurred on behalf/behest of SJPNI as the tariff and charges from consumers are being received by SJPNI.

(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 31.03.2021. 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 increased every year. In the previous year the number of receivables was Rs. 5.29Cr. and during the current year it has increased to Rs. 9.35 Cr. i.e., an increase of 77 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 31.03.2021. The list of cases filed for sub-letting, encroachment, unauthorized, additions and alterations have not been complied or provided.

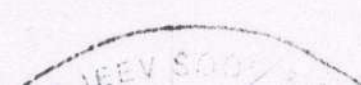
Particulars of Premises			Name of Tenant	Opening Balance	Rent Accrued	Rent Received	Interest	Closing Balance
Premises	Area	Date of Lease						

(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.

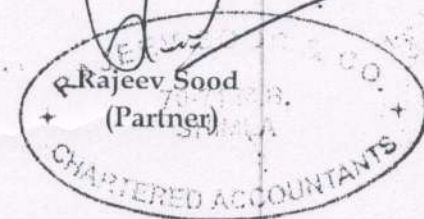
Due to this inconvenience it became difficult for us to conduct audit in computer-based accounting environment.

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: 04-Feb-2023

For Rajeev Sood & Co.
Chartered Accountants



(₹ In Lakhs)

SHIMLA MUNICIPAL CORPORATION

BALANCE SHEET AS ON 31.03.2021

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	15,505	16,506
311	Earmarked Funds	B-2	3,727	3,666
312	Reserves	B-3	23,475	18,581
	Total Reserves & Surplus		42,707	38,753
320	Grants, Contributions for Specific Purposes	B-4	10,435	9,015
	<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	984	1,109
341	Deposits Works	B-8	119	119
350	Other Liabilities (Sundry Creditors)	B-9	23,316	23,310
360	Provisions	B-10	0	0
	Total Current Liabilities & Provisions		24,419	24,537
	TOTAL LIABILITIES		77,562	72,306

BALANCE SHEET AS ON 31.03.2021

ASSETS:-				
	Fixed Assets	B-11		
410	Gross Block		72,032	67,025
411	Less:- Accumulated Depreciation		23,788	21,832
	Net Block		48,245	45,193
412	Capital Work In Progress		971	971
	Total Fixed Assets		49,216	46,164
	Investments			
420	Investments General Fund	B-12	6,600	7,500
421	Investment Other Funds	B-13	3,704	5,199
	Total Investments		10,304	12,699
	Current Assets Loans & Advances			
430	Stock in Hand (Inventories)	B-14	123	122
431	Sundry Debtors (Receivables) Gross	B-15	4,038	3,511
432	Less:- Accumulated Provisions Against		0	0
	Net amount Outstanding		4,038	3,511
440	Prepaid Expenses	B-16	0	0
450	Cash and Bank Balance	B-17	11,559	7,815
460	Loans, Advances & Deposits	B-18	2,320	1,993
461	Less:- Accumulated Provisions Against		0	0
	Net Amount Outstanding		2,320	1,993
	Total Current Assets, Loans & Advances		18,041	13,442
470	Other Assets	B-19	0.42	0.42
480	Miscellaneous Expenditure(to the extent Notes to Accounts	B-20 B-21	0	0
TOTAL ASSETS			77,562	72,306

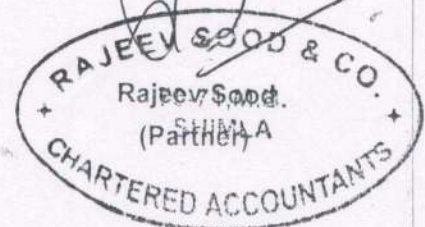
M
Commissioner
M.C. Shimla

[Signature]
Additional Commissioner
M.C. Shimla

[Signature]
Accounts Officer
M.C. Shimla

For: Rajeev Sood & Co.
Chartered Accountants

Place :- Shimla
Date :- 04-Feb-2023



SHIMLA MUNICIPAL CORPORATION
TRIAL BALANCE FOR THE YEAR ENDED 31.03.2021

AC Code	AC Description	Debit Amt	Credit Amt
1100101	Property Tax Residential Buildings		56,918,847
1100102	Property Tax Commercial Buildings		121,430,681
1100103	Property Tax Land		8,131,264
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		81,684
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 Dutis collected by others -Entertainment Tax		0
1201002	Taxes and Dutis collected by others -Duty on transfer of Property		0
1201003	Taxes and Dutis collected by others -Tax on Consumption of Electricity		30,691,742
1201004	Taxes and Dutis collected by others -Tax on sale of Liquor		5,520,780
1202001	Compensation in lieu of Taxes/Duties-Compensation, in lieu of Octroi		319,774,339
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		1,038,450
1301002	Rent from Civic Amenities-Shopping Complexes		28,298,960

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70-71/A.B.

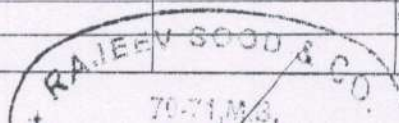
1301003	Rent from Civic Amenities-Auditorium		0
1301004	Rent from Civic Amenities-Art Galleries		0
1301005	Rent from Civic Amenities-Marriage/Community Halls		103,795
1301006	Rent from Civic Amenities-PlayGrounds		0
1301007	Rent from Civic Amenities-Nurseries		0
1301008	Rent from Civic Amenities-Labour Hostel		0
1301009	Rent from Civic Amenities - Use of Open Space		480,000
1301010	Rent from Civic Amenities- Working Women Hostel		373,260
1302001	Rent from Office Buildings-Quarters		0
1303001	Rent from Guest-Houses		1,188,000
1304001	Rent from Lease of Lands		20,697,550
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		605,550
1401103	Licensing Fees-Shops		2,180,400
1401104	Licensing Fees-Bazaars		0
1401105	Licensing Fees-Staff Quarters		1,427,391
1401106	Licensing Fees-Plumbing License		0
1401107	Licensing Fees-Cattle Pounding		0
1401108	Licensing Fees-Slaughtering		2,636,000
1401109	Licensing Fees-Butchers and Traders of meat		0
1401110	Licensing Fees-Poultry		0
1401111	Fees & User Charges- Licence Fees- Others		36,550
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		174,579
1401302	Fees for Certificates or Extract-Birth & Death Certificate		53,570
1401303	Fees for Certificates or Extract-Occupancy Certificate		0
1401304	Fees for Certificate-Marriage		85,590
1401305	Fees for Certificates or Extract - Other		0
1401401	Development Charges-Development		0
1401402	Development Charges-Betterment		0
1401403	Development Charges-Demolition		-
1401404	Development Charges-Open Space Contribution		0
1401405	Development Charges-Parking Contribution		0
1401501	Regularization Fees-Encroachment		0
1401502	Regularization Fees-Regularization		1,108,630
1401503	Regularization Fees-Revalidation		0
1401504	Regularization Fees-Conversion Fees		3,000
1402001	Penalties and Fines-Octroi		0
1402002	Penalties and Fines-Cess		0

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1402003	Penalties and Fines-Surcharge		0
1402004	Penalties and Fines-Others		395,570
1404001	Other Fees-Advertisement Fees		731,430
1404002	Other Fees-Tuition 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		20,039,382
1404014	Other Fees-NOC Fee		171,831
1404015	Other Fees- Forest application processing Fees		0
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		19,810
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		5,210,408
1405021	User Charges-Laboratory Charges		0
1405022	User Charges-Telephone Tower Charges		3,470,667
1405023	User Charges-Connection Maintenance Charges		0
1405024	User Charges-Garbage Disposal Charges		0
1405025	User Charges-Medical Waste Disposal Charges		0
1405026	User Charges-Water Charges (Commercial)		0
1405027	Fees & User Charges- Sewerage user charges		0
1406001	Entery Fees-Parks		59,500
1406002	Entery Fees-Playgrounds		0
1406003	Swimming Pool		0
1406004	Entery Fees-Pool		0
1406005	Entery Fees-Zoo		0
1406006	Entery Fees-Museum		0
1406007	Entery Fees-Library		0

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1406008	Entery Fees-Parking Lots		0
1407001	Service/Administrative Charges-Service Charges		11,089
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		5,466,301
1407005	Service/Administrative Charges-Stacking Charges		500
1407006	Service/Administrative Charges-Rebate from State Government		0
1407007	Service/Administrative Charges-Plan Processing Charges		295,586
1407008	Fees & User Charges- Dumping Charges		5,207,078
1408001	Other Charges-Other Charges		238,880
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
1501009	Sale of Products-Grass		0
1501010	Sale of Products-Trees		0
1501011	Sale of Products-Others		0
1501101	Sale of Forms & Publications-Tenders		1,429,412
1501102	Sale of Forms & Publications-Data		0
1501103	Sale of Forms & Publications-Plans		31,610
1501104	Sale of Forms & Publications-Maps		0
1501105	Sale of Forms & Publications-Forms & Publication		4,850
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		114,360
1504101	Hire Charges on Equipments-Rollers		217,900
1504102	Hire Charges on Equipments-Tools & Equipments		0
1504103	Hire Charges on Equipments-Medical Equipments		0
1601001	Revenue Grants-Road Development Grants		224,494,100
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		143,892,975
1601006	Regulating/Controlling unauthorized Vendors		0
1602001	Re-imbusement of Expenses-		33,619,753
1603001	Contribution towards schemes-		1,874,707
1701001	Interest-Fixed Deposits		10,490,064
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		6,342,320
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		0
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		284,000
1718002	Interest on debtors and other receivable(Rent)		225,048
1718003	Others-Others		0
1801001	Deposit Forfeited-EMD		351,350
1801002	Deposit Forfeited-Security		66,035
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		940,353
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		2,314,498
2101001	Salary, Wages and Bonus-Salary & Allowance-Officers	14,832,434	
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	310,976,958	
2101003	Salary, Wages and Bonus-Wages	1,041,222	
2101004	Salary, Wages and Bonus-Exgratia	792,160	
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	4,039,515	
2102004	Benefits and Allowances-Tution 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	2,697,000	
2102009	Benefits and Allowances-Honorarium to Officers & Staff	0	
2102010	Benefits and Allowances-Training	136,659	
2102011	Benefits and Allowances-Staff Welfare Expenses		

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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	9,534,490
2103004	Pension-Pension Fund Deficit Contribution	143,296,678
2103005	Pension-Contribution to other Funds	15,261,766
2104001	Other Terminal & Retirement Benefits-Leave Encashment	19,077,027
2104002	Other Terminal & Retirement Benefits-Death cum Retirement Gratuity	3,993,080
2104003	Other Terminal & Retirement Benefits-Contribution to PF or other Funds	62,292
2104004	Other Terminal & Retirement Benefits-Leave Salary Contribution	-
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	2,655,677
2201102	Office maintenance-Water	80,585
2201103	Office maintenance-Security expenses	65,600
2201104	Office maintenance-Internet Expenses	53,309
2201105	Office maintenance-Laboratory Expenditure	0
2201201	Communication Expenses-Telephone	646,814
2201202	Communication Expenses-Mobile	40,185
2201203	Communication Expenses-Fax	0
2202001	Books & Periodicals-Megasines	0
2202002	Books & Periodicals-Newspapers	27,621
2202003	Books & Periodicals-Journals	0
2202004	Books & Periodicals-Books	0
2202101	Printing and Stationery-Service Postage	266,756
2202102	Printing and Stationery-Printing	514,794
2202103	Printing and Stationery-Stationery	398,959
2202104	Computer consumables	181,900
2203001	Traveling & Conveyance-Fuel	0
2203002	Traveling & Conveyance-Traveling	20,173
2203003	Traveling & Conveyance-Petrol & Diesel	1,482,034
2204001	Insurance	727,223
2205001	Audit Fees	0
2205101	Legal Expenses-Legal Fees	3,190,746
2205102	Legal Expenses-Cost of Recovery of Tax Revenue	0
2205103	Legal Expenses-Suit Compromises	0
2205301	Professional and other fees-Architect Fees	16,000
2205302	Professional and other fees-Engineers Fees	20,694,569
2205303	Professional and other fees-Technical Fees	1,766,500
2205304	Professional and other fees-Consultancy Charges	15,803,454
2206001	Advertisement and Publicity-Hospitality Expenses	239,911
2206002	Advertisement and Publicity-Advertisement	1,025,000
2206003	Advertisement and Publicity-Organisation of Festival	4,960
2206101	Membership & Subscription	1,252
2208001	Others- Expenditure on Urban Forestry	39,975
2208002	Others- Cremation of unclaimed Dead Bodies	1,059,080
2208003	Others- Other Office Expenses	2,267,046
2301001	Power & Fuel	1,591,885
2302001	Bulk Purchases-Electricity	4,015,012

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2302002	Bulk Purchases-Water	0
2303001	Consumption of Stores-Stores	0
2304001	Hire Charges-Machinery Rent	0
2304002	Hire Charges-Others	297,592
2305001	Repair & Maintenance Infrastructure Assets-Road & Bridges	180,400,856
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	4,304,484
2305006	Repair & Maintenance Infrastructure Assets-Drains	2,191,312
2305007	Repair & Maintenance Infrastructure Assets-Traffic Signals	0
2305008	Repair & Maintenance Infrastructure Assets-Sewerage Lines	0
2305009	Repair & Maintenance Infrastructure Asset- Footh path	43,096,610
2305010	Repair & Maintenance Infrastructure Assets-Others	478,964
2305101	Repair & Maintenance-Civic Amenities-Parks	2,965,670
2305102	Repair & Maintenance-Civic Amenities-Gardens	0
2305103	Repair & Maintenance-Civic Amenities-Lakes	0
2305104	Repair & Maintenance-Civic Amenities-Playgrounds	522,251
2305105	Repair & Maintenance-Civic Amenities-Aart & Culture	0
2305106	Repair & Maintenance-Civic Amenities-Parking Lots	0
2305107	Repair & Maintenance-Civic Amenities-Markets	0
2305108	Repair & Maintenance-Civic Amenities-Houses	0
2305109	Repair & Maintenance-Civic Amenities-Commercial Complex	2,422,257
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	4,645,155
2305201	Repair & Maintenance-Buildings-Official Buildings	4,772,146
2305202	Repair & Maintenance-Buildings-Residential Buildings	7,367,273
2305301	Repair & Maintenance-Vehicle-	3,904,913
2305901	Repair & Maintenance-Others-Furniture Fixture	76,500
2305902	Repair & Maintenance-Others-Electrical appliances	2,869
2305903	Repair & Maintenance-Others-Office Equipment	53,223
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-Garbages Clearance	59,710,532

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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	12,450,368
2308008	Other Operating & Maintenance expenses-Others	0
2308009	Food for ABC-AR Centre and Gau-Sadan	0
2401001	Interest on Loan from Centraal 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	4,800
2407001	Bank Charges	2,112
2408001	Other Finance Expenses-Discount on early/prompt payment	16,787,730
2408002	Other Finance Expenses-Commitment Charges	0
2408003	Rebate on collections through online mode	1,800
2501001	Election Expenses	0
2502001	Own Programme	252,335
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	0
2602001	Revenue Contribution-Water Works	0
2602002	Revenue Contribution-Road & Buildings	0
2602003	Revenue Contribution-Health	2,105,000
2603001	Revenue Subsidies-Water Works	0
2603002	Revenue Subsidies-Road & Buildings	0
2603003	Revenue Subsidies-Health	1,930,000
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
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	61,440,959	
2723001	Depreciation-Roads & Bridges	45,756,151	
2723101	Depreciation-Sewerage and Drainage	36,870,690	
2723201	Depreciation-Waterways	24,963,325	
2723301	Depreciation-Public Lighting	9,365,162	
2724001	Depreciation-Plant & Machinery	8,189,478	
2725001	Depreciation-Vehicles	5,578,217	
2726001	Depreciation-Office & Other Equipments	603,096	
2727001	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	152,613	
2728001	Depreciation-Other Fixed Assets	2,642,042	
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	(322,265)	
2805001	Refund of Taxes-All Type of Taxes	0	
2806001	Refund of Other Revenues-Water Supply	0	
2806002	Refund of Other Revenues-Rent	0	
2808001	Prior Period Items-Other Expenses	3,560,023	
2901001	Transfer to Reserve Fund -Reserve	0	
3101001	Municipal Fund-Closing Balance		1,650,587,696
3101002	Municipal Fund-Adjustments to Opening Balance sheet		0
3109001	Excess of Income and Expenditure		0
3111001	Special Funds-Road Fund		0
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		333,869,166
3117002	Trust of Agency Funds-Pension & Gratuity Fund		18,239,711
3117003	Trust or Agency Fund -Contributory Pension Fund		20,609,502
3121001	Capital Contribution		2,347,506,132
3121101	Capital Reserve		0
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		600,780,446
3202001	Grant/Contribution from State Government		176,519,805
3203001	Grant/Contribution from Other govt. Agencies		204,604,519
3204001	Grant/Contribution from Financial Institutions		95,000
3205001	Grant/Contribution from Welfare Bodies		0

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3206001	Grant/Contribution from International Organisation	12,637,102
3208001	Grant/Contribution from Others	48,913,108
3301001	Loans from Central Government	0
3302001	Loans from State Government	0
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	2,530,390
3401002	Deposit from Contractors/Suppliers-Security Deposit	77,434,553
3402001	Deposits Received-Revenues-Octroi	0
3402002	Deposits Received-Revenues-Transit	-
3402003	Deposits Received -Revenues-Water	16,309,509
3402004	Deposits Received -Revenues-Electricity	0
3402005	Deposits Received -Revenues-Rental etc.	0
3403001	Deposits Received from Staff	0
3408001	Deposits Received from Others	2,109,254
3408002	Deposit Received- From Working Women Hostel	19,000
3411001	Deposit Works -Civil Works	800,000
3412001	Deposit Works -Electrical Works	0
3413001	Deposit Works- Others	11,095,157
3418001	Deposit Work -Other deposit works	0
3501001	Creditors Suppliers	2,174,739,965
3501002	Creditors Contractors	29,380,375
3501003	Creditors-Expenses	9,401,041
3501004	Creditors-Payable against grants	0
3501005	Creditors-Payable against specific scheme	1,078
3501006	Creditors-Contractors Advance Control Account	0
3501101	Employees Liabilities- Gross Salary	5,914,085
3501102	Employees Liabilities- Net Salary	28,046,058
3501103	Employees Liabilities- Salary Unpaid	654,226
3501104	Employees Liabilities- PF Payable	3,994,349
3501105	Employees Liabilities- Pension	548,871
3501106	Employees Liabilities- Gratuity	102,959
3501107	Employees Liabilities- Welfare funds	432,116
3501108	Employees Liabilities- Leave Salary Payable	496,289
3501201	Interest Accrued and due-Loans	0
3501202	Interest Accrued and due-HP	0
3502001	Recoveries Payble-P.F.deductions	3,446,901
3502002	Recoveries Payble-LIC	1,991,656
3502003	Recoveries Payble-Loans	(703,088)
3502004	Recoveries Payble-Societies	65,570
3502005	Recoveries Payble-Service Tax	(33,161,027)
3502006	Recoveries Payble-Professional Tax	0

3502007	Recoveries payable TDS		2,160,919
3502008	Recoveries payable Trade Tax		0
3502009	Recoveries payable Sales Tax/VAT		567,517
3502010	Recoveries Payble-Works Contract etc.		4,808,062
3502011	Recoveries Payble-GIS		31,783
3502012	Recoveries Payble-Recovery from staff on deputation		4,952,544
3502013	Recoveries Payble-Others		6,171,227
3502014	TDS under GST		4,140,959
3502015	Water Charges		79,389,005
3502016	Penalty on Royalty (works contract etc.)		0
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		2,088,447
3504001	Refunds Payble-Taxes		0
3504002	Refunds Payble-Other Revenues		122,788
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		0
3508001	Others Compensation Payble		1,055,862
3508002	Others Stale Cheque		591,483
3508003	Others HP Payble		0
3508004	Others-HP Interest Receivable Control Account etc.		0
3509001	Sale Proceeds-Assets		149,609
3509002	Sale Proceeds-Investments		0
3509003	Sale Proceeds-Attached 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	7,585,515	
4101002	Lands-Under Buildings	388,610,637	
4101003	Land-Open Markets & Structures	1,035,624,691	
4101004	Land-Parks	83,754,317	
4101005	Land-Gardens	373,077	
4101006	Land-Vacant Municipal Land	1,275,432,425	
4101007	Land-Forest Land	53,278,471	
4101008	Land-Trees	0	
4102001	Buildings- Residential	257,167,717	
4102002	Buildings- Official	263,869,133	
4102003	Buildings- Commercial	946,531,924	
4102004	Buildings -Pump houses	0	

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4102005	Buildings -Toilets	54,562,818	
4102006	Buildings -Houses	63,593,298	
4102007	Buildings--Parking	186,657,855	
4102008	Fixed Assets-Buildings-Labour Hostel	11,190,062	
4103001	Roads & Bridges -Concrete	43,766,356	
4103002	Roads & Bridges -Black Topped	774,672,070	
4103003	Roads & Bridges -Foot Path	303,600,782	
4103004	Roads & Bridges -Bridges	70,870,080	
4103005	Roads & Bridges -Staires & Alleys	16,476,568	
4103101	Sewerage & Drainage -Drainage	51,920,304	
4103102	Sewerage & Drainage -Sewerage Lines	308,146,901	
4103103	Sewerage & Drainage -Storm Water Drain/Nallah	121,102,301	
4103201	Water ways -Bore Wells	292,043,467	
4103202	Water ways -Open Wells	433,874	
4103203	Water ways- Reservoirs	2,851,223	
4103301	Public Lighting -Lamp Posts	205,985,021	
4103302	Public Lighting -Transformers	2,183,133	
4104001	Plant & Machinery -Project Machinery	46,068,589	
4104002	Plant & Machinery -Pump House Machinery	1,102,501	
4104003	Plant & Machinery -Others	148,638,210	
4105001	Vehicles -Ambulance	-	
4105002	Vehicles -Buses	0	
4105003	Vehicles -Cars	4,039,294	
4105004	Vehicles- Jeeps	6,653,493	
4105005	Vehicles -Cranes	5,273,237	
4105006	Vehicles -Trucks	94,732,516	
4105007	Vehicles -Tankers	0	
4105008	Fixed Assets- Vehicles- Motor Bike	159,316	
4106001	Office & other Equipments- Air Conditioners	0	
4106002	Office & other Equipments -Computers	11,610,201	
4106003	Office & other Equipments- Faxes	47,191	
4106004	Office & other Equipments -Photocopiers	1,179,789	
4106005	Office & other Equipments -Refrigerators	36,936	
4106006	Office & other Equipments -Laboratories	811,249	
4106007	Office & other Equipments -Heater	248,569	
4106008	Office & other Equipments -Others	4,813,323	
4107001	Furniture, Fixture, Fittings and Electrical Appliances - Cabinets	471,136	
4107002	Furniture, Fixture, Fittings and Electrical Appliances - Cupboards	0	
4107003	Furniture, Fixture, Fittings and Electrical Appliances - Chairs	1,282,703	
4107004	Furniture, Fixture, Fittings and Electrical Appliances - Fans	21,608	
4107005	Furniture, Fixture, Fittings and Electrical Appliances - Electrical Fittings	310,304	
4107006	Furniture, Fixture, Fittings and Electrical Appliances - Tables	824,455	
4107007	Furniture, Fixture, Fittings and Electrical Appliances -Sofa Sets	657,242	
4107008	Furnitures, Fixtures & Fittings-Others	717,876	
4108001	Other Fixed Assets -Dumper container	11,991,508	
4108002	Other Fixed Assets -Dust Bin	6,581,640	
4108003	Office & Other Equipments-Other fixed Assets-Other	32,691,181	
4109001	Assets Under Disposal	0	
4112001	Accumulated Depreciation-Buildings		1,100,436,129

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4113001	Accumulated Depreciation-Roads & Bridges		773,277,482
4113101	Accumulated Depreciation-Sewerage and Drainage		77,082,977
4113201	Accumulated Depreciation-Waterways		50,319,189
4113301	Accumulated Depreciation-Public Lighting		123,666,670
4114001	Accumulated Depreciation-Plant & Machinery		149,402,258
4115001	Accumulated Depreciation-Vehicles		57,135,834
4116001	Accumulated Depreciation-Office and Other Equipments		16,094,774
4117001	Accumulated Depreciation-Furniture,Fixtures,Fitting and Electrical Appliances		2,898,305
4118001	Accumulated Depreciation-Other Fixed Assets		28,448,811
4121001	Specific Grants -Water Works	166,940	
4121002	Specific Grants -Road & Buildings	3,853,898	
4121003	Specific Grants -Health	59,904,007	
4121004	CWIP-Specific Grants-Sanitation & S.W.Management	1,814,788	
4121005	CWIP-Specific Grants-Civic Amenities	8,575,498	
4121006	Specific Grants-Urban Poverty All. & Soc. Welfare	0	
4122001	Special funds -Water Works	0	
4122002	Special Funds -Road & Buildings	436,855	
4122003	Special funds -Health	0	
4123001	Specific Schemes-Water works	0	
4123002	Specific Schemes-Road & Buildings	12,018,300	
4123003	Specific Schemes-Health	0	
4123004	CWIP-Specific Schemes-Sanitation & Solid Waste Man	0	
4123005	CWIP -- Specific schemes - Civic Amenities	10,358,505	
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	-	
4204001	Investments General Fund-Preference and Shares	0	
4205001	Investments General Fund-Equity Shares	510,000	
4206001	Investments General Fund-Uniots of Mutual Funds	0	
4207001	Investments General Fund-Others	649,445,050	
4208001	Investments General Fund-Other Investments	10,000,000	
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	370,443,180	
4219001	Investments Other Fund-Accumulated Provision	0	
4301001	Store -Opening Stock	0	
4301002	Store -Closing Stock	0	
4301003	Store -Purchases	12,135,530	
4302001	Loose Tools	81,399	
4303001	Books	0	
4308001	Other-Other Stock in Hand	85,344	
4311001	Receivable for property Taxes	93,543,781	
4311901	Receivable for Other Taxes-Sewerage Tax	0	
4311902	Receivable for Other Taxes-Water Tax	0	
4311903	Receivable for Other Taxes-Show Tax	469,917	
4312001	Receivable for Cess	0	
4313001	Receivable for Fees & User charges-Licence fees	270,902	

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4313002	Receivable for Fees & User charges-Advertisement Fees	0
4313003	Receivable for Fees & User charges-Water Supply	159,154,406
4313004	Receivable for Fees & User charges-Connection and Maintenance Charges	0
4314001	Receivable from Other Sources-Rent	107,250,251
4314002	Receivable from Other Sources-Interest accrued & Due	40,450,856
4314003	Receivable from Other Sources-Interest Accrued & not due	0
4314004	Receivable from Other Sources-Undertakings	0
4314005	Receivable from Other Sources-Interest due from Employees	519,602
4314006	Receivable from Other Sources-Hospital Dues	2,125,548
4314007	Receivable from Others	0
4315001	Receivable from Govt.-Grants	0
4315002	Receivable from Govt.-Assigned Revenues	0
4318001	Receivable Control Account-Property Tax	-
4318002	Receivable Control Account-Cess	0
4318003	Receivable Control Account-Water supply	0
4318004	Receivable Control Account-Rent	-
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 Tax	0
4321202	Provision for outstanding shows Taxes	0
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	1,597
4502101	Municipal Fund-Nationalised Banks-SBI Shimla	32,089,480
4502102	Municipal Fund- State Bank of Patiala, Shimla	0
4502103	UCO BANK(ARTRAC), Shimla (Municipal SWPP Account)	69,176
4502104	MC Fund- Indian Bank, Shimla(Property Tax Account)	4,911,957
4502105	MC Fund- Punjab & Sind Bank, Sanjauli (WWH)	2,777,001
4502106	Union Bank of India, The Mall Shimla,	5,000,000
4502201	Municipal Fund-Other Schedule Banks-HDFC Bank The Mall	3,550,651
4502202	MC Fund, HDFC Bank, The Mall Shimla (Green Fees Collecti	0
4502203	MC Fund, HDFC Bank, The Mall Shimla (Water & Sewerage	11,161,168
4502204	Collection)	0

4506208	UCO BANK(ARTRAC), Shimla (Small Grant - ICLEI-SA)	17,413
4506209	ICICI Bank, Shimla (JNNURM-Capacity Building)	132,180
4506210	HDFC Bank Shimla (CHALLENGE FUND)	371,483
4506211	IndusInd Bank Shimla(JNNURM-Sanitary Landfil Site)	12,863
4506212	Grant Fund, Beneficiary Share A/c, Himachal Gramin Bank, The Mall Shimla (Ashiana-JNNURM)	12,030,752
4506213	AXIS Bank, Kasumpti, Grant Fund	30,194,978
4506214	Grant Fund-other Scheduled- Kotak Bank near Lift, The Mall Shimla	0
4506215	Grant Fund-other Scheduled-ICICI Bank, The Mall Shimla-CFC	13,205,154
4506216	Grant Fund-other Scheduled-HDFC Bank, The Mall Shimla-Shimla Smart City	28,355,433
4506217	Axis Bank 15th CFC.	91,690,141
4506218	RBL Bank (Grant Fund)	0
4506219	AU Small Finance Bank.	11,247,013
4506220	HDFC Bank, The Mall Shimla(NULM)	0
4506221	HDFC Bank, The Mall Shimla(SBM)	0
4506301	Grant Fund JNNURM (HPSCB Main)	919,245
4506302	Grant Fund, HP State Co-op Bank, The Mall Shimla (Greater Shimla Water Supply & Sewerage Circle)	0
4506303	HPSCB CLC (NULM)	11,325
4506304	HPSCB Challenge Fund (Beneficiary Share)	454,205
4601001	Loans and advances to employees-HBA	0
4601002	Loans and advances to employees-Conveyance	0
4601003	Loans and advances to employees-Computer Advance	76,570
4601004	Loans and advances to employees-Festival Advance	354,465
4601005	Loans and advances to employees-Vehicle Advance	0
4601006	Loans and advances to employees-Warm Clothing	1,107
4601007	Loans and advances to employees-Medical Advance	342,726
4601008	Loans and advances to employees-Others	155,578
4602001	Employee Provident Fund Loans-	-
4603001	Loans to Others-	0
4604001	Advance to Suppliers and Contractors-Public Works	397,421
4604002	Advance to Suppliers and Contractors-Stores	2,007,646
4604003	Advance to Suppliers and Contractors-Material Issued to Contractors/Store	-
4604004	Advance to Suppliers and Contractors-Lease Rentals	5,000
4604005	Advance to Suppliers and Contractors-HP Accounts	0
4605001	Advance to Others-Permanent Advance	77,788
4605002	Advance to Others-Advance against Projects	23,482,561
4605003	Advance to Others-Advance against Scheme	5,707,891
4605004	Advance to Others-Grants	0
4605005	Advance to Others-Temporary Advance to HODs	165,165,340
4606001	Deposit with External Agencies-Electricity	12,090,687
4606002	Deposit with External Agencies-Telephones	12,621
4606003	Deposit with External Agencies-Water	4,388,827
4606004	Deposit with External Agencies-Petrol Pumps	2,200
4606005	Deposit with External Agencies - Others	17,768,840
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	Provisions against Loan, Advances and Deposits-Loan to Others	0

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4613001	Provisions 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	Inter Unit Accounts-		0	
4703001	Interest Control Payable-Lease		0	
4703002	Interest Control Payable-Hire Purchases		0	
4704001	Suspense Account	41,801		
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		11,306,056,087	11,306,056,087

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

