

SHIMLA MUNICIPAL CORPORATION
BALANCE SHEET
AS ON 31.03.2018

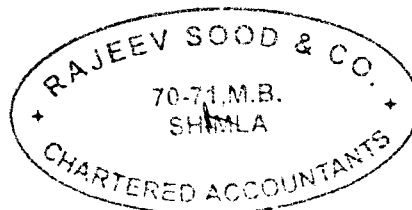
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CITY MUNICIPAL CORPORATION


BALANCE SHEET AS ON 31.03.2018

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	2,17,64,04,663	2,41,69,28,628
311	earmarked Funds	B-2	34,20,72,890	30,81,86,817
312	Reserves	B-3	1,00,14,24,713	51,70,11,093
	Total Reserves & Surplus		3,51,99,02,266	3,24,21,26,538
320	Grants, Contributions for Specific Purposes	B-4	63,96,87,212	86,64,42,571
	<u>Loans:-</u>			
330	Secured Loans	B-5	39,35,917	57,12,234
331	Unsecured Loans	B-6	0	0
	Total Loans		39,35,917	57,12,234
	<u>Current Liabilities & Provisions</u>			
340	Deposits Received	B-7	8,71,02,497	5,84,17,457
341	Deposits Works	B-8	1,18,95,157	1,18,95,157
350	Other Liabilities (Sundry Creditors)	B-9	2,26,03,36,388	2,26,00,82,706
360	Provisions	B-10	0	0
	Total Current Liabilities & Provisions		2,35,93,34,042	2,33,03,95,320
	TOTAL LIABILITIES		6,52,28,59,438	6,44,46,76,664

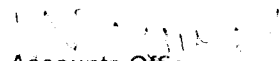


BALANCE SHEET AS ON 31.03.2018

ASSETS:-				
	Fixed Assets	B-11		
410	Gross Block		6,77,40,01,726	6,20,66,98,211
411	Less:- Accumulated Depreciation		2,16,30,45,759	1,98,96,91,265
	Net Block		4,61,09,55,966	4,21,70,06,945
412	Capital Work In Progress		9,71,28,791	9,71,28,791
	Total Fixed Assets		4,70,80,84,757	4,31,41,35,736
	Investments			
420	Investments General Fund	B-12	29,97,68,688	37,21,51,924
421	Investment Other Funds	B-13	50,74,11,493	90,11,44,014
	Total Investments		80,71,80,181	1,27,32,95,938
	Current Assets Loans & Advances			
430	Stock in Hand (Inventories)	B-14	1,07,15,724	69,50,076
431	Sundry Debtors (Receivables) Gross Amount	B-15	33,07,32,943	29,12,65,150
432	Less:- Accumulated Provisions Against Bad		0	0
	Net amount Outstanding		33,07,32,943	29,12,65,150
440	Prepaid Expenses	B-16	0	0
450	Cash and Bank Balance	B-17	43,51,97,768	34,25,05,995
460	Loans, Advances & Deposits	B-18	23,09,06,263	21,64,81,968
461	Less:- Accumulated Provisions Against		0	0
	Net Amount Outstanding		23,09,06,263	21,64,81,968
	Total Current Assets, Loans & Advances		1,00,75,52,699	85,72,03,189
470	Other Assets	B-19	41,801	41,801
480	Miscellaneous Expenditure(to the extent not Notes to Accounts	B-20 B-21	0	0
	TOTAL ASSETS		6,52,28,59,438	6,44,46,76,664

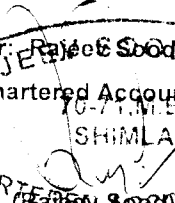

Commissioner
M.C. Shimla


Joint Commissioner
M.C. Shimla


Accounts Officer
M.C. Shimla

Place : Shimla

Date :-10-April-2021

For: 
Rajeev Sood & Co.
Chartered Accountants
10-71, M.S.
SHIMLA
CHARTERED ACCOUNTANTS
Partner

Income and Expenditure Account

for the year ending on 31.3.2021

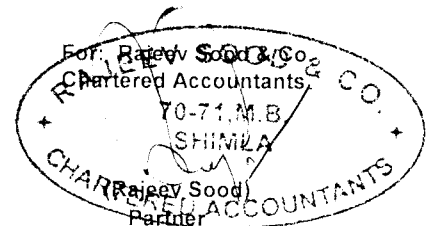
Code No.	Head of Account	Schedule No.	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4	5
	INCOME:			
110	Tax Revenue	I-1	12,08,47,432	15,74,35,800
120	Assigned Revenues & Compensation	I-2	27,91,27,743	27,35,19,846
130	Rental Income from Municipal Properties	I-3	4,94,18,963	3,35,32,891
140	Fees & User Charges	I-4	31,47,14,597	36,24,69,700
150	Sale & Hire Charges	I-5	12,38,130	18,78,515
160	Revenue Grants Contributions & Subsidies	I-6	14,36,53,476	19,30,91,330
170	Income from Investments	I-7	2,54,32,221	3,48,50,235
171	Interest Earned	I-8	69,37,829	78,57,431
180	Other Income	I-9	25,43,855	1,04,51,106
A	TOTAL INCOME:		94,39,14,246	1,07,50,86,854
	EXPENDITURE:			
210	Establishment Expenses	I-10	56,20,93,523	47,77,62,191
220	Administrative Expenses	I-11	3,30,31,310	3,83,62,125
230	Operations & Maintenance	I-12	40,97,36,939	83,67,28,686
240	Interest & Finance Expenses	I-13	53,96,249	98,06,993
250	Programme Expenses	I-14	2,71,633	1,19,078
260	Revenue Grants Contributions & subsidies	I-15	4,41,938	5,40,424
270	Provisions & Write off	I-16	0	0
271	Miscellaneous Expenses	I-17	0	0
272	Depreciation		17,33,54,494	15,29,85,164
B	TOTAL EXPENDITURE:		1,18,43,26,086	1,51,63,04,661
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(24,04,11,839.69)	(44,12,17,807.76)
280	Add: Prior period Items (Net)	I-18	1,12,125.76	(17,88,93,750.00)
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period</i>		(24,05,23,965.45)	(62,01,11,557.76)
290	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ deficit carried over to Municipal Fund	0	(24,05,23,965.45)	(62,01,11,557.76)

M
Commissioner
M.C. Shimla

Anand
Joint Commissioner
M.C. Shimla

M.C. Shimla
Accounts Officer
M.C. Shimla

Place :- Shimla
Date :-10-April-2021



SIGNIFICANT ACCOUNTING POLICIES

Basis for preparation of Accounts

The accounts have been prepared to comply in all material aspects with applicable accounting principles in India, the accounting standards issued by the Institute of Chartered Accountants of India and relevant provisions of the Shimla Municipal Corporation Accounts Manual.

Revenue Recognition

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

Recognition of Expenditure

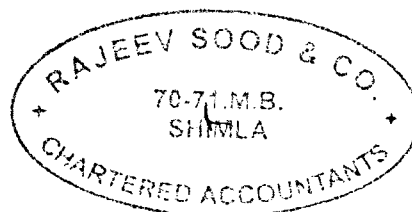
- a) Expenses on Salaries, Bonus and other allowances are recognized as and when they are due for payment.
- b) All revenue expenditures are treated as expenditures in the period in which they are incurred.
- c) In case of works, expenditures are accrued as soon as the work has been measured and becomes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

Fixed Assets

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

Borrowing Cost

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



Inventories

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

Grants

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

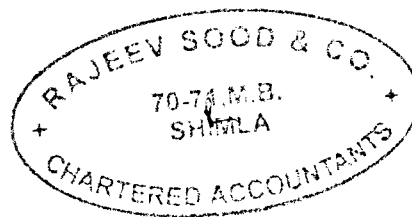
Employee Benefits

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

Investments

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

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

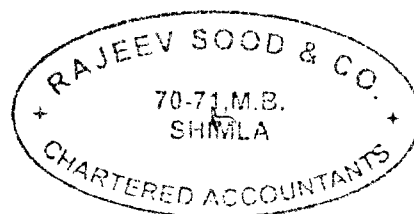


NOTES TO ACCOUNTS FOR THE PREPARATION OF BALANCE SHEET OF SHIMLA MUNICIPAL CORPORATION

1. Municipal Fund represents fund other than General Fund, Pension & Gratuity Fund and Contributory Pension Fund.
2. Earmarked Funds represents General Provident Fund of **Rs. 26,99,29,793/-** Contributory Pension Fund of **Rs. 6,02,86,610** and Pension & Gratuity Fund of **Rs. 11,856,487**.
3. Addition to the reserves has been made to the extent of **Rs. 47,85,81,703** which includes capital contribution made up of capital grants from Central Govt., State Govt. and various external agencies.
4. Grants & Contributions for specific purposes represents unutilized grant amounting to Rs. 63,96,87,212 (opening balance of Rs. 86,64,42,571 addition & utilization of Rs. 40,09,43,824 and Rs. 62,76,99,183 respectively).
5. Deposits received amounting Rs. 871,02,497 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 & Expenditure Account in due course.
6. Total Current Liabilities and provisions include the following:
 - a) Payable to IPH Department Rs. 2174739965/- on the account of cost of water.
 - b) Other Current Liabilities –Rs. 8,55,96,423/-
7. The value of the fixed assets has been taken on historical cost less accumulated depreciation.

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

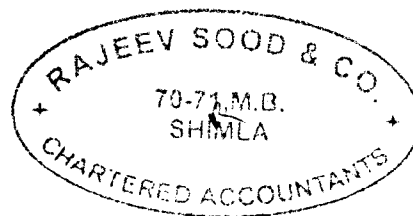
- i. Furniture & Fittings @10%
- ii. Residential Buildings @5%
- iii. Official and commercial buildings @10%
- iv. Toilets and Pumphouses @10%
- v. Office Equipments @15%
- vi. Dumper Containers @15%
- vii. Plant & Machinery @15%
- viii. Vehicles @15%
- ix. Computer Equipment @40%
- x. Public Lightning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



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

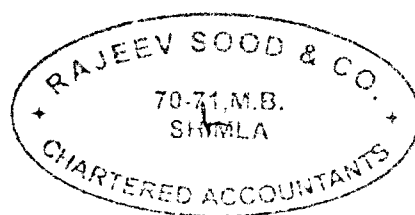
Depreciation has been provided on the written down value of assets.

8. Capital Work-in-Progress has opening and closing balance of Rs. 9,71,28,791. No Capitalization has been done during the year as per management. All the additions has been made directly to the respective Fixed Assets which is a wrong approach.
9. Investment in General Fund (Investment out of Municipal Fund) as on 31.03.2018 amounts to Rs. **29,97,68,688/-** Investment in Other Fund represents General Provident Fund investment of Rs. **26,31,26,928/-**, CPS Fund Investment of Rs. **4,51,46,457** and Grant Fund Investments of Rs. **19,91,38,108/-**
10. No Physical verification has been done in the respect of fixed assets and stock in hand during the year by the management as required by the Shimla Municipal Corporation Accounts Manual.
11. Receivables under the head Sundry Debtors include amount receivable against the following heads:-
- a) Property Taxes Rs. 5,42,32,093/- (including Show Tax)
 - b) Receivable for water supply Rs. 15,91,54,406/-
 - c) Rent Rs. 5,89,19,470.5/- (including rent from Commercial Buildings, Shops and Stalls).
 - d) Interest due from Employees amounting Rs. 5,26,602/-
- Receivables under the head Sundry Debtors also include the under mentioned amounts of which no recovery exists. The assets are being overstated to this extent.
- e) License fees recoverable Rs. 2,76,902/-
 - f) Receivable from hospital due amounts to Rs. 26,22,482/- which has not been adjusted for three years and no such details exists in such respect.
12. Loans, Advances and Deposits Rs. 23,09,06,263/- includes advances given to HOD's amounting to Rs. 15,64,85,087/- and advances to HPSEB amounting to Rs. 1,26,16,436/- and other advances of Rs. 6,18,04,740/-
13. The expenses of Greater Shimla Water and Sewerage circle have been incurred by the Municipal Corporation as directed by the Hon'ble High Court.
14. The accounting software being used by the corporation is not showing accurate results. The entries posted in the software have been taken as a base for the preparation of trial balance. Therefore, the Financial Statements have been prepared manually with the help of manual



trial balance and the vouchers, ledgers accounts, cash books etc. maintained by the corporation.

We have compiled the attached Balance Sheet of Shimla Municipal Corporation as at 31st March 2018 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. 2017-18

(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 noncompliance with such control policies or procedures. The corporation does not appear to have sufficiently trained or experienced personnel in its accounting department to afford reasonable assurance to management that non-routine transactions are recorded, and financial statements are prepared, in accordance with generally accepted accounting principles.

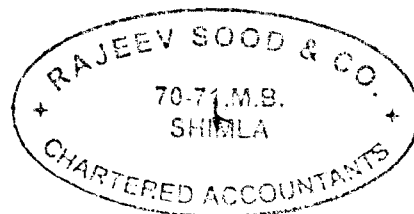
2. FINANCIAL ACCOUNTING SOFTWARE

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, which is a major reason for the difference in Trial Balance. However, the difference has been corrected manually.
- Entries can be posted with negative figures also.
- 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 incorrect.

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

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

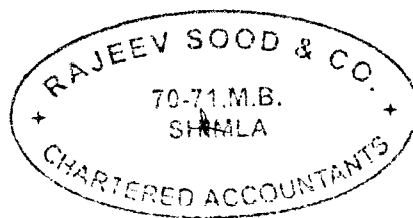
3. ADVANCES TO HEADS OF DEPARTMENT

Advances to Heads of Department amounting Rs. 15,59,29,574 has not been adjusted since years and further Rs. 55,66,430 has also been allotted this year out of which Rs. 50,10,917 has been adjusted. 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. **This Para is being repeated since 2006-07 and no action is being taken in this respect.**

4. UNSPENT GRANTS

It has been observed that a substantial amount of grants remain unspent. The amount of unspent grants as on 31.03.2018 amounts to Rs. 63,96,87,212. 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.



5. CAPITAL WORK-IN-PROGRESS

It has been observed that no addition has been done in capital work-in-progress during the year. However, no addition has been shown in WIP and all the additions has been made directly to the respective Fixed Assets which is a wrong approach. 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.

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

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

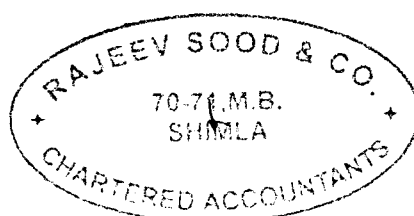
It is recommended that proper reconciliation and ageing schedules should be prepared every year and efforts should be made to trace the above unadjusted balances.

6. OTHER FINDINGS:

- Revenue from property taxes is being recorded on receipt basis and then demand is being raised accordingly. The method being followed by the corporation is a complete violation of accrual based accounting.
- The following balances have not been settled since many years and being shown as opening balances :

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

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



- Suspense of Rs. 41,808 is being carried from FY 2015-16. The same should either be traced or written off accordingly.
- The Bank Reconciliation Statement should be maintained on monthly basis so that they can be produced in more reliable and effective manner.

(B) Observations related to Water Works Department

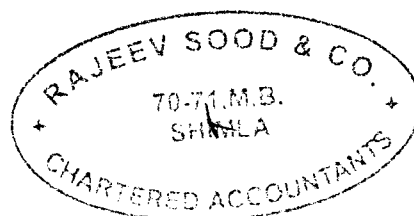
1. Municipal Corporation is not making any payment on account of Bulk Purchase of water from IPH Department as result of which this liability is increasing continuously. The amount payable to IPH Department up-to 31.03.2018 Rs. 217,47,39,965/-

To avoid penalties and interest, payments should be made in time and adequate budgeting and contingent plans may be drawn to discharge such colossal liabilities as a measure of financial prudence to avoid unnecessary complications arising because of crippling of cash flow position, or else policy decision should be taken and consultation with the government to get this amount waived.

2. It is further noticed that Monthly, Quarterly and Yearly reporting relating to receivables of water charges is not being furnished to accounts department by water works department. Due to these reasons it becomes difficult to accounts department to pass proper entries which are based on such reporting.
3. Fixed Assets register has not been maintained by water works department. So, it becomes difficult to identify the amount of Capital Expenditure incurred during the year on various fixed assets and assets created during the year.
4. Ageing of receivables of water charges (arrears of water charges) have not been made available by department. Due to which provisions against receivables of water charges have not been made.

(C) Observations related to Public Works Department

1. It has been observed that Monthly, Quarterly and Yearly reporting is not being furnished to accounts department by public works department. Due to these reasons it becomes difficult to accounts department to pass proper entries which are based on such reporting.



2. Fixed Assets register has not been maintained by public works department. So it becomes difficult to identify the amount of Capital Expenditure incurred during the year on various fixed assets and assets created during the year.

(D) Observations related to Tax Department

It has been observed following information has not been provided by Tax Department on Monthly, Quarterly and Yearly basis required as per **SHIMLA MUNICIPAL CORPORATION ACCOUNTS MANUAL**. Due to these reasons it becomes difficult to accounts department to pass proper entries, which are based on such reporting. **This Para is being repeated since long and apparently no action is being taken in this respect.**

1. Recording of demand raised

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

2. Recording of Change in assessments

Any demand raised earlier may undergo changes by court order/ by the order of Commissioner/ by any other competent authority. This may either lead to increase or decrease in demand amount. A summary statement of all changes in Demand raised shall be prepared, in Form P&OT-2 on monthly basis within 7 days from the end of the previous month and required to be sent to the accounts department.

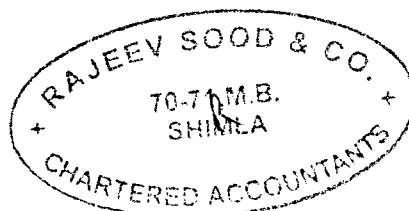
3. Recording of break-up of collections

A Summary Statement of Year-Wise/ Head wise Collection of Property and Other Taxes in Form P&OT-3 on monthly basis shall be prepared and sent to the Accounts Department to record the details of collection. Interest on delayed payment may be charged to the tax payer in accordance with relevant provisions. Interest shall be recognized as income only on collection.

4. Recording of Refund/Remission Payable

A Summary Statement of Refunds and Remissions in Form P&OT-4 on a monthly basis shall be prepared. Refunds/Remissions pertaining to prior period shall be identified separately and required to be sent to accounts department.

5. Recording of Write-offs



If for any reasons it is decided by the Shimla Municipal Corporation to write off property and other taxes, which was earlier treated as an income, the write off shall be adjusted against the provision made and the necessary accounting entry will be passed based on summary statement of write off in form P&OT-5. These statements are required to be sent to the accounts department on monthly basis.

6. Provision for Doubtful Debts

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 31.03.2018.

(E) Observations related to Health Department

It has been observed that the following information has not been provided by Health Department on Monthly, Quarterly and Yearly basis required as per **SHIMLA MUNICIPAL CORPORATION ACCOUNTS MANUAL**. Due to these reasons it becomes difficult to accounts department to pass proper entries, which are based on such reporting. **This Para is being repeated since long and apparently no action is being taken in this respect.**

1. Recording of demand raised

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

2. Recording of break-up of collections

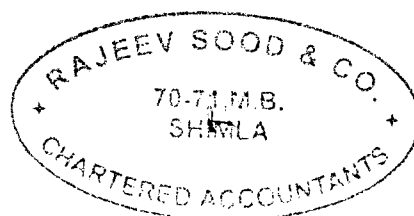
A Summary Statement of Year-Wise/ Head wise Collection of incomes in Form OTH-2 on monthly basis shall be prepared and sent to the Accounts Department to record the details of collection.

3. Recording of refund/remission payable

A Summary Statement of Refunds and Remissions in Form OTH-3 on a monthly basis shall be prepared. Refunds/Remissions pertaining to prior period shall be identified separately and required to be sent to accounts department.

4. Recording of write-offs

If for any reasons it is decided by the Shimla Municipal Corporation to write off any other income dues, the details of write off has to be entered in the statement of write off by the



respective departments in form OTH-4. These statements are required to be sent to the accounts department on monthly basis.

(F) Observations related to Estate Department

It has been observed following information has not been provided by Estate Department on Monthly, Quarterly and Yearly basis required as per **SHIMLA MUNICIPAL CORPORATION ACCOUNTS MANUAL**. Due to these reasons it becomes difficult to accounts department to pass proper entries, which are based on such reporting. **This Para is being repeated since long and apparently no action is being taken in this respect.**

1. Recording of demand raised

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

2. Recording of break-up of collections

A Summary Statement of Year-Wise/ Head wise Collection of incomes in Form OTH-2 on monthly basis shall be prepared and sent to the Accounts Department to record the details of collection.

3. Recording of refund/remission payable

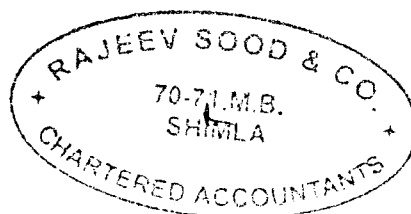
A Summary Statement of Refunds and Remissions in Form OTH-3 on a monthly basis shall be prepared. Refunds/Remissions pertaining to prior period shall be identified separately and required to be sent to accounts department.

4. Recording of write-offs

If for any reasons it is decided by the Shimla Municipal Corporation to write off any other income dues, the details of write off has to be entered in the statement of write off by the respective departments in form OTH-4. These statements are required to be sent to the accounts department on monthly basis.

5. Provisions for Doubtful Receivables

Ageing of receivables of Property Taxes (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 31.03.2018.



(G) 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.

(H) Observations related to Overall Corporation

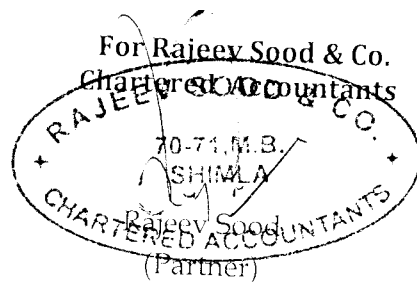
During the process of Audit, it has been observed that there is little knowledge about the software in most of the staffs which is harsh constraint for the efficiency or effectiveness of the corporation and the management of corporation have not taken any action for long time. There are needs for improving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

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

Corporation has not taken any satisfactory action from lots of years according to section 163 of Municipal Corporation Act regarding settlement of audit observation. In present situation Corporation needs to act on the section 395 of Corporation act which is the "Power of make Bye Laws". Corporation has needs to make separate law for proper maintenance the records or for working systematical manner for different sectors i.e. Water works department, Public works department, Estate Department, Health Department, Tax Department.

Place: Shimla

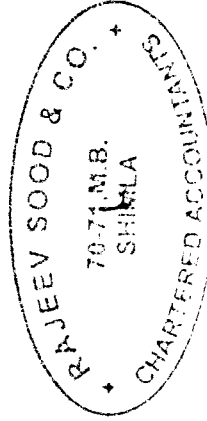
Date: 10-April-2021



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 (56)
3101001	Municipal Fund	2,41,69,28,628.24	-	2,41,69,28,628.24	-	2,41,69,28,628.24
3109001	In excess of Expenditure over Income	-	-	-	-	(24,05,23,965.45)
	Total Municipal Fund	2,41,69,28,628.24	-	2,41,69,28,628.24	-	2,17,64,04,662.79



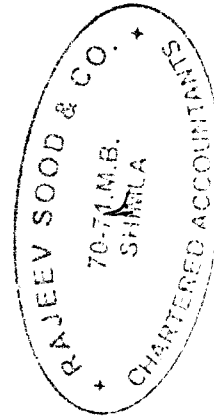
Schedule B2: Earmarked Funds Schedule B2: Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]

Particulars	Amount in (₹)			Total Funds
	Pension Fund	General Provident Fund	Contributory Pension Fund (Scheme)	
Code No.	3117002	3117001	3117003	
(a) Opening Balance	11,36,21,401.00	23,84,98,005.00	8,33,10,213.00	30,81,86,817.00
(b) Addition to the special Fund				
i) Transfer from Municipal Fund	11,85,23,632.00	-	-	-
ii) Interest/Dividend earned on special fund investment	-	1,06,06,230.00	29,84,778.00	1,35,91,008.00
iii) Profit on disposal of special fund investment	-	-	-	-
iv) Appreciation in value of Special Fund investments	-	-	-	-
v) Other addition	2,83,54,926.00	10,47,79,996.65	99,45,429.00	14,30,80,351.65
Total (b)	14,68,78,558.00	11,53,86,226.65	1,29,30,207.00	27,51,94,991.65
Total(a+b)	13,32,57,157.00	35,38,84,231.65	9,62,40,420.00	58,33,81,808.65
(c) Payment out of Fund				
i) Capital expenditure on fixed assets	-	-	-	-
ii) Others	-	-	-	-
Sub- Total	-	-	-	-
iii) Revenue Expenditure on				
Payments out of Special Funds	12,14,00,670.00	8,39,54,438.50	3,59,53,810.00	24,13,08,918.50
Other Administrative Charges	-	-	-	-
Sub- Total	12,14,00,670.00	8,39,54,438.50	3,59,53,810.00	24,13,08,918.50
iv) Other	-	-	-	-
v) 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)v)	12,14,00,670.00	8,39,54,438.50	3,59,53,810.00	24,13,08,918.50
Net Balance at the year end (a+b)-(c)	1,18,56,487.00	26,99,29,793.15	6,02,86,610.00	34,20,72,890.15
Grand Total of The Special Fund	1,18,56,487.00	26,99,29,793.15	6,02,86,610.00	34,20,72,890.15

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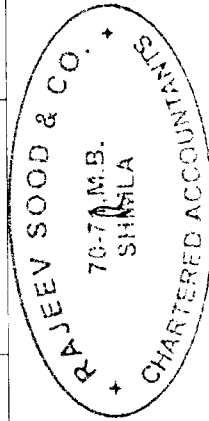
Schedule B 3 - Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs)	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10-01	Capital contribution	517011093	484413620 00	1001424713	0	1001424713
312-11-01	Capital Reserve	0 00	0 00	0 00	0 00	0 00
312-20-01	Borrowing Redemption Reserves	0 00	0 00	0 00	0 00	0 00
312-30-01	Special Fund (Utilised)	0 00	0 00	0 00	0 00	0 00
312-40-01	Statutory Reserves	0 00	0 00	0 00	0 00	0 00
312-50-01	General Reserve	0 00	0 00	0 00	0 00	0 00
312-60-01	Revaluation Reserve	0 00	0 00	0 00	0 00	0 00
	Total Reserve Funds	517011093	484413620	1001424713	0	1001424713



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

Particular	Grants from Central Government (₹)	Grants from State Government (₹)	Grants from Other Government Agencies (₹)	Grants from Financial Institutions (₹)	Grants from International Organisations (₹)	Grants from Others (₹)	Grand Total (₹)
Code No.	320-10-01	320-20-01	320-30-01	320-40-01	320-60-01	320-80-01	
Opening Balance	28,14,21,818.77	42,59,92,157.00	8,09,18,437.00		3,05,02,709.00	4,76,07,448.77	86,64,42,570.54
(b) Addition to the grants							
i) Grants & Contribution received during the the year	23,81,88,423.20	11,32,45,628.00	1,94,19,312.00			9,19,193.00	37,17,72,556.20
ii) Interest/Dividend Received on grants Investments	1,73,91,268.00		28,819.00		1,66,640.00	84,541.00	1,76,71,268.00
iii) Profit on disposal of grant investment							
iv) Appreciations in value of grant Investments							
v) Other addition	1,15,00,000.00						1,15,00,000.00
Total (a+b)	54,85,01,509.97	53,92,37,785.00	10,03,66,568.00		3,06,69,349.00	4,86,11,182.77	1,26,73,86,394.74
c) Payment out of Funds							
i) Capital Expenditure on Fixed Assets							
Others	38,07,03,986.00	9,37,95,322.00	56,35,959.00		37,68,448.00		48,39,03,715.00
Sub-Total	38,07,03,986.00	9,37,95,322.00	56,35,959.00		37,68,448.00		48,39,03,715.00
ii) Revenue Expenditure on							
Salary, wages and allowances and repair maintenance work, poor welfare activities etc	8,03,47,018.00	6,10,88,817.00	3,13,947.00		2,32,901.00		14,19,82,683.00
Rent							
Other Administrative Charges	13,500.00	16,49,728.00	1,42,050.00		7,507.00		18,12,785.00
Sub- Total	8,03,60,518.00	6,27,38,545.00	4,55,997.00		2,40,408.00		14,37,95,468.00
(iii) Other:							
Loss on disposal of special fund investment diminution in value of special fund investments transferred to Municipal Fund							
Sub- Total							
Total of [(i)+(ii)+(iii)] ©	46,10,64,504.00	15,65,33,867.00	60,91,956.00		40,08,856.00		62,76,99,183.00
Net Balance at the year end (a+b)-(c)	8,74,37,005.97	38,27,03,918.00	9,42,74,612.00		2,66,60,493.00	4,86,11,182.77	63,96,87,211.74
Total Grants & Contribution for specific Purpose	8,74,37,005.97	38,27,03,918.00	9,42,74,612.00		2,66,60,493.00	4,86,11,182.77	63,96,87,211.74



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

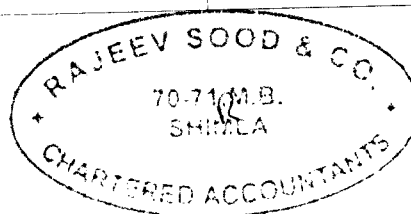
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
3301001	Loan from Central Govt.	-	-
3302001	Loan from State Govt.	-	-
3303001	Loan from Govt Bodies & associations	-	-
3304001	Loan from International Agencies	-	-
3305001	Loans from banks & other financial institutions	39,35,917.00	57,12,234.00
3306001	Other Term Loans	-	-
3307001	Bonds & Debentures	-	-
3308001	Other loans	-	-
	Total Secured Loans	39,35,917.00	57,12,234.00

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

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

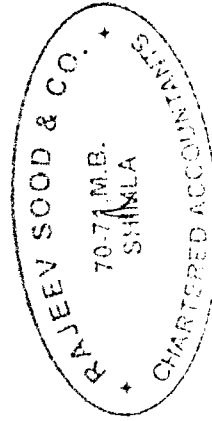
Schedule B-7: Deposits Received [Code No 340]

Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
3401001	EMD From Contractors	40,31,960.00	38,17,962.00
3401002	Security From Contractors	6,67,89,953.00	3,87,30,595.00
3402002	Security -Transit	42,413.00	-
3402003	Water Security from Customer	1,60,78,419.00	1,56,64,351.00
3408001	From Others (Security of Community Centre)	1,53,252.00	2,04,549.00
3408002	Deposit- Working Women	6,500.00	-
	Total Deposits Received	8,71,02,497.00	5,84,17,457.00



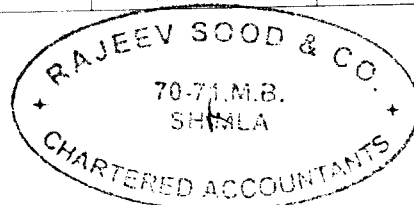
Schedule B-8: Deposits Works [Code No 341]

Code No.	Particulars	Opening balance at the beginning of the year Amount ()	Additions during the current year Amount ()	Utilisation / expenditure Amount ()	Amount Transferred to Grant Head 320-30-01	Balance outstanding at the end of the current year Amount ()
1	2	3	4	6		8
34:1001	Civil Works	8,00,000.00				8,00,000.00
34:2001	Electric Works					
34:3001	Others	1,10,95,157.00				1,10,95,157.00
34:8001	Other Deposit Works					
	Total of Deposit Work	1,18,95,157.00				1,18,95,157.00



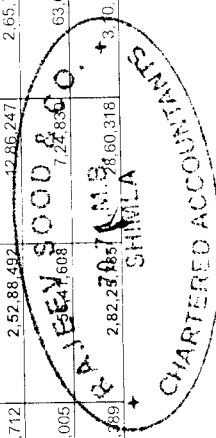
Schedule B-9: Other Liabilities (Sundry Creditors) [Code No 350]

Code No	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
3501001	Other Liabilities - Creditors Suppliers	2,17,47,39,965.00	2,17,47,39,965.00
3501002	Other Liabilities - Creditors Contractors	1,68,52,640.00	70,90,897.00
3501003	Other Liabilities - Creditors Expenses	81,57,986.50	76,31,400.00
3501005	Creditors- Payable Against Specific Scheme	330.00	92.00
3501101	Employees Liabilities- Gross Salary	59,14,085.00	11,60,478.00
3501102	Other Liabilities - Employees Liabilities-Net Salary	3,17,91,512.00	3,87,44,131.00
3501103	Other Liabilities - Employees Liabilities-Salary Unpaid	6,54,226.00	23,90,870.00
3501104	Other Liabilities - Employees Liabilities-PF Payable	39,94,349.00	42,32,591.00
3501105	Other Liabilities - Employees Liabilities- Pension	5,48,871.08	59,54,746.32
3501106	Other Liabilities - Employees Liabilities- Gratuity	1,02,959.00	(2,74,561.00)
3501107	Employees Liabilities- Welfare funds	8,71,906.00	2,91,753.00
3501108	Employees Liabilities- Leave Salary Payable	4,96,289.00	2,22,869.00
3502001	Other Liabilities - Recoveries Payables -P.F. Deductios	35,60,578.00	34,78,600.00
3502002	Other Liabilities - Recoveries Payables -LIC	19,37,987.00	25,02,254.00
3502003	Other Liabilities - Recoveries Payables -Loans	5,72,796.00	20,72,992.00
3502004	Other Liabilities - Recoveries Payables - Societies Loans	32,688.00	77,641.00
3502005	Recovery Payable- Service Tax	(18,38,721.32)	15,17,319.00
3502007	Other Liabilities - Recoveries Payables - TDS	2,11,171.00	1,18,682.00
3502009	Other Liabilities - Recoveries Payables - VAT	5,64,183.00	19,82,909.00
3502010	Recoveries Payable-Works Contract etc	6,85,832.00	6,24,223.00
3502011	Other Liabilities - Recoveries Payables -GIS	32,113.00	(251.00)
3502012	Other Liabilities - Recoveries from staff on Deputation	31,57,208.00	30,26,707.00
3502013	Other Liabilities - Recoveries Payables - Others (RD)	42,32,002.00	23,104.00
3502014	TDS under GST	59,800.00	-
3503003	Govt. Dues Payable-Court Attachment etc	30.00	62,950.00
3503005	Govt. dues etc. payable- Workers Welfare Cess	12,29,470.00	6,66,775.00
3504001	Refunds Payable- Taxes	-	-
3504002	Refunds Payable- Other Revenue (Excess Deduction of Interest from Employees)	1,22,788.00	1,14,919.00
3504101	Advance collection of revenues-Rent	-	-
3504106	Advance Collection of Revenues- Advertisement Charges	-	-
3508001	Others-Compensation Payable	10,55,862.00	10,55,862.00
3508002	Others-State Cheque	5,91,483.00	5,72,789.00
	Total other Liabilities (Sundry Creditors)	2,26,03,36,388.26	2,26,00,82,706.32



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

Head of Account	Particulars	Gross Block				Accumulative Depreciation			Net Block	
		Opening Balance as on 01.04.2016	Additions	Deductions	Closing Balance as on 31.03.2017	Opening Balance as on 01.04.2016	Depreciation during the year	Closing Balance as on 31.03.2017	At the end of current year	At the end of previous year
		3	4	5	6	7	8	9	10	11
	Land & Buildings									
4101001	Land & Grounds	17,71,480	15,77,700	0	33,89,160	0	0	0	33,89,160	17,71,460
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	1,03,34,85,296	20,94,670	0	1,03,55,79,966	0	0	0	1,03,55,79,966	1,03,34,85,296
4101004	Land Parks	2,34,30,058	1,83,88,311	0	4,18,38,369	0	0	0	4,18,38,369	2,34,30,058
4101005	Land Gardens	0	3,73,077	0	3,73,077	0	0	0	3,73,077	0
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	4,94,44,524	30,05,623	0	5,24,50,147	0	0	0	5,24,50,147	4,94,44,524
4102001	Buildings - Residential	25,70,26,876	0	0	25,70,26,876	10,95,52,782	77,61,784	1,13,14,586	13,97,12,290	14,74,74,084
4102002	Buildings - Official	25,57,42,409	15,29,589	0	25,72,71,918	17,42,05,103	90,85,294	18,33,00,397	7,39,71,521	8,15,37,306
4102003	Buildings - Commercial	85,95,30,846	1,84,46,350	0	87,79,77,196	55,94,71,365	3,35,38,892	59,30,10,257	28,49,66,939	30,00,59,481
4102004	Buildings - Pump houses & Key Man Quarters	1,12,94,393	0	0	1,12,94,393	93,80,573	2,12,647	86,93,220	17,01,173	19,13,820
4102005	Buildings - Toilets	3,31,20,680	41,74,356	0	4,32,95,036	2,31,51,299	17,21,890	2,48,73,189	1,84,21,846	1,59,69,381
4102006	Buildings - Houses	0	3,42,24,528	0	3,42,24,528	0	8,55,613	8,55,613	3,33,68,915	0
4102007	Parking	2,33,80,451	1,09,98,420	0	3,43,78,871	1,01,15,754	21,92,152	1,23,07,906	2,20,70,965	1,32,64,697
4102008	Fixed Assets-Buildings Labour Hostel	0	92,20,808	0	92,20,808	0	2,80,263	2,80,263	89,40,545	0
	Infrastructure Assets:-									
4103001	Roads & Bridges -concrete	2,41,37,569	64,13,405	0	3,05,50,974	96,97,500	17,97,547	1,14,95,047	1,90,55,927	1,44,40,069
4103002	Roads & Bridges -Black Topped	72,81,20,199	78,39,975	0	73,59,60,174	47,40,61,096	2,69,79,176	50,10,40,272	23,49,19,902	25,40,59,103
4103003	Roads & Bridges - Foot Path	15,66,16,659	3,73,89,156	0	19,40,05,855	8,69,13,504	95,76,275	9,64,89,779	9,75,16,076	6,97,03,195
4103004	Roads & Bridges -Bridges	3,68,64,712	0	0	3,68,64,712	2,52,88,492	12,86,247	2,65,74,739	1,02,89,973	1,15,76,220
4103005	Roads & Bridges -Stairs and Alleys	1,20,28,957	20,15,048	0	1,40,44,005	63,66,438	63,66,438	63,66,438	76,77,568	63,87,350
4103101	Sewerage & Drainage -Open Drains	5,19,51,818	96,60,571	0	6,16,12,389	2,82,27,851	7,24,83,000	3,10,86,103	3,07,26,286	2,37,26,033

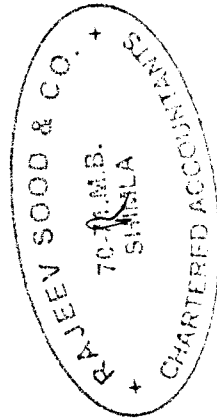


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4103002	Sewerage & Drainage Sewerage and Drainage	27,67,55,467	1,34,63,366	0	43,02,18,773	9,96,00,609	2,30,27,571	7,26,28,160	30,76,90,594	17,71,54,799
4103003	Sewerage & Drainage Water Treatment	8,70,47,716	72,45,445	0	2,59,50,161	31,82,943	14,96,446	46,82,389	2,12,67,772	55,21,773
4103004	Water ways Underground Water ways	8,47,53,001	1,53,69,538	0	20,01,22,539	2,61,00,330	1,14,16,980	3,75,17,320	16,26,05,219	5,86,52,671
4103005	Water ways Open Wells	8,34,30,196	55,06,669	0	8,89,36,865	5,62,64,591	32,51,320	5,95,15,911	2,94,20,954	2,71,65,605
4103006	Water ways Reservoirs	2,72,69,754	7,33,89,650	0	10,06,59,404	1,70,11,259	47,39,216	2,17,50,475	7,89,08,929	1,02,58,495
4103007	Public Lighting Lamp Posts	17,07,80,028	7,13,84,378	0	19,21,64,406	8,33,97,107	65,46,053	8,99,43,160	10,22,21,247	8,73,82,922
4103008	Public Lighting Transformers	21,83,133	0	0	21,83,133	1,09,157	2,07,396	3,16,555	18,66,578	20,73,976
Other Assets:-										
4104001	Plant & Machinery Project Machinery	4,60,68,589	0	0	4,60,68,589	4,19,49,036	7,26,980	4,26,76,016	33,92,573	41,19,553
4104002	Plant & Machinery Pump	72,74,991	1,13,43,689	0	1,83,18,680	33,59,384	14,53,347	48,12,731	1,35,05,948	39,15,606
4104003	Plant & Machinery Others	14,86,38,210	0	0	14,86,38,210	6,51,53,506	1,47,32,585	7,98,86,101	6,87,52,109	8,34,84,704
4105003	Motor Cars	31,55,060	0	0	31,55,060	23,62,156	1,39,974	25,02,080	6,52,879	7,92,903
4105004	Motor Jeeps	56,93,312	0	0	56,93,312	37,85,272	3,36,713	41,21,985	15,71,327	19,08,040
4105005	Motor Cranes	52,73,237	0	0	52,73,237	27,87,541	4,38,692	32,26,193	20,47,044	24,85,696
4105006	Motor Trucks	5,06,83,339	0	0	5,06,83,339	3,36,38,431	26,46,230	3,63,44,661	1,43,38,678	1,69,84,908
4105007	Motor Tankers	46,59,703	0	0	46,59,703	3,49,478	6,46,534	9,96,012	36,63,691	43,10,225
4106002	Office & other Equipments Computers	1,02,34,134	12,28,604	0	1,14,62,738	87,27,421	2,86,373	90,13,794	24,49,004	15,06,713
4106003	Office & other Equipments Faxes	47,191	0	0	47,191	42,882	760	43,642	3,549	4,309
4106004	Office & other Equipments Photocopiers	12,34,273	0	0	12,34,273	8,62,474	50,690	9,13,164	3,21,109	3,71,799
4106005	Office & other Equipments Refrigerators	36,936	0	0	36,936	33,364	630	33,994	2,942	3,572
4106006	Office & other Equipments Laboratories	8,11,250	0	0	8,11,250	6,23,056	32,231	6,55,287	1,55,963	1,88,194
4106007	Office & other Equipments Heater	1,21,111	9,900	0	1,31,011	69,612	8,185	77,797	53,214	51,499
4106008	Office & other Equipments Others	28,84,352	4,41,400	0	33,31,752	22,96,625	1,32,458	24,29,083	9,02,669	5,87,727
4107001	Furniture, Fixture, Fittings and Electrical Appliances	4,71,136	0	0	4,71,136	3,98,652	8,054	4,06,706	64,431	72,485
4107003	Furniture, Fixture, Fittings and Electrical Appliances - Chairs	10,25,778	89,685	0	11,15,463	5,57,253	45,908	6,03,161	5,12,302	4,68,525
4107004	Furniture, Fixture, Fittings and Electrical Appliances - Fans	21,608	0	0	21,608	11,567	116	12,683	8,925	10,041
4107005	Furniture, Fixture, Fittings and Electrical Appliances - Electrical	3,10,304	0	0	3,10,304	1,48,301	1,090	1,66,301	1,44,003	1,62,003

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 70-71, M.B. SHIKHA
 CHARTERED ACCOUNTANTS

4107006	Furniture, Fixture, Fittings and Technical Appliances - Tables	7,60,380	0	7,60,380	4,22,547	31,623	4,54,170	3,06,220	3,37,843
4107007	Furniture, Fixture, Fittings and Technical Appliances - Sofa Sets	6,57,242	0	6,57,242	5,08,601	16,516	5,25,117	1,32,125	1,48,641
4107008	Furniture, Fixture, Fittings and Technical Appliances - Others	6,06,654	0	6,06,654	1,97,365	45,381	2,42,746	3,63,908	4,09,289
4108001	Other Fixed Assets - Dumper Container	1,07,55,235	5,33,625	12,88,860	63,63,988	2,59,654	66,23,642	46,65,218	43,91,247
4108002	Other Fixed Assets - Dust Bin	65,81,640	0	65,81,640	43,95,929	3,85,714	47,81,643	17,99,997	21,85,711
4108003	Other Fixed Assets - Others	68,05,287	0	68,05,287	92,15,957	13,30,294	1,05,55,251	62,50,036	75,89,330
	Total Fixed Assets	6,20,66,98,211	56,72,03,515	6,77,40,01,726	1,98,96,91,265	17,33,54,494	2,16,30,45,759	4,61,09,55,966	4,21,70,06,945

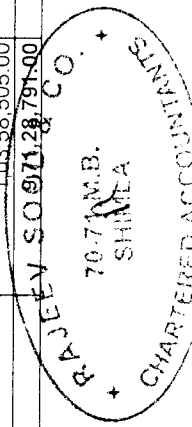


Schedule B-10: Provisions [Code No. 360]

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

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

Code No.	Particulars	Opening Balance	Additions during the period	Amount capitalised during the year	Balance at the end of current year
1	2	3	4	5	5
4121001	Specific Grant -Water Works	1,66,940.00	-	-	1,66,940.00
4121002	Specific Grant -Public Works	38,53,898.00	-	-	38,53,898.00
4121003	Specific Grants -Health	5,99,04,007.00	-	-	5,99,04,007.00
4121004	Specific Grants -Sanitation and Solid Waste Management	18,14,788.00	-	-	18,14,788.00
4121005	CWIP- Specific Grants- Civic Amenities	85,75,498.00	-	-	85,75,498.00
4122001	Special funds -Water Works	-	-	-	-
4122002	Special Funds -Road & Buildings	4,36,855.00	-	-	4,36,855.00
4122003	Special funds -Health	-	-	-	-
4123001	Specific Schemes-Water works	-	-	-	-
4123002	Specific Schemes-Road & Buildings	1,20,18,300.00	-	-	1,20,18,300.00
4123005	CWIP -- Specific schemes - Civic Amenities	1,03,58,505.00	-	-	1,03,58,505.00
	Total	97,12,28,791.00	-	-	97,12,28,791.00

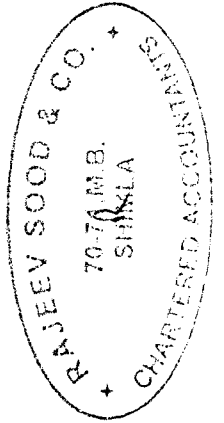


Schedule B-12: Investments - General Fund [Code 420]

Code of Account	Particulars	With whom invested		Current Year		Previous Year	
		Face value	Carrying Cost	Face value	Carrying Cost	Face value	Carrying Cost
1	2	()	()	()	()	()	()
4201001	Central Govt. Securities	4	5	6	7		
4202001	State Govt. Securities						
4203001	Debentures and Bonds						
4204001	Preference Shares						
4205001	Equity Shares						
4206001	Units of Mutual Funds						
4208001	Other Investments						
	Total of Investment General Fund	29,97,68,688.00		37,21,51,924.00			
		29,97,68,688.00		37,21,51,924.00			

Schedule B-13: Investments - Other Funds [Code 421]

Code No.	Particulars	With whom invested		Current Year		Previous Year	
		Face value	Carrying Cost	Face value	Carrying Cost	Face value	Carrying Cost
4218001	GP Fund Investments	26,31,26,928.00		23,50,00,000.00			
	Total of GP Fund Investments:-	26,31,26,928.00		23,50,00,000.00			
4218001	Pension Fund Investments						
	Total of Pension Fund Investments:-						
4218001	CPS Fund Investment	4,51,46,457.00		7,01,50,070.00			
	Total CPS Fund Investment:-	4,51,46,457.00		7,01,50,070.00			
4218001	Grant Fund Investments	19,91,38,108.00		59,59,93,943.62			
	Total of Grant Fund Investments:-	19,91,38,108.00		59,59,93,943.62			
	Grand Total of Other Fund Investments	50,74,11,493.00		90,11,44,013.62			

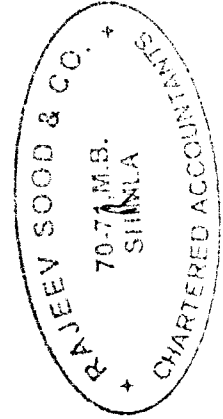


Schedule B-14: Stock in Hand (Inventories) [Code 430]

Code No.	Particulars	Current Year Amount ()	Previous Year Amount ()
1	2	3	4
4301001	Store -Opening Stock	-	-
4301002	Store -Closing Stock	1,05,48,981.00	67,83,333.00
4301003	Store -Purchases	-	-
4302001	Loose Tools	81,399.00	81,399.00
4308001	Others	85,344.00	85,344.00
	Total Stock In Hand	1,07,15,724.00	69,50,076.00

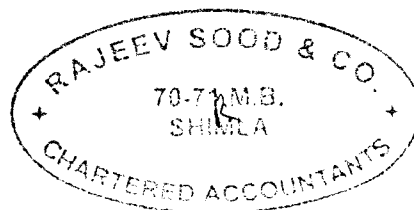
Schedule B-16: Prepaid Expenses [Code No 440]

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

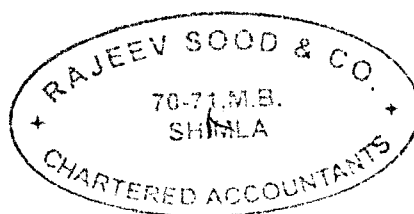


Schedule B-17 : Cash and Bank Balances [Code No 450]

Code No.	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
4501001	Cash	1,763.00	1,109.00
Balance with Bank - Municipal Funds			
4502101	Nationalised Banks -SBI	2,75,72,971.45	2,66,98,043.28
4502102	Municipal Fund State Bank of Patial. Shimla	32,55,555.00	31,38,647.00
4502103	UCO Bank (ARTRAC)	62,817.00	60,478.00
4502104	MC Fund- Indian Bank, Shimla(Property Tax Account)	9,34,717.05	83,42,988.55
4502105	MC Fund- Punjab & Sind Bank, Sanjauli (WWH)	17,88,463.04	14,08,064.00
4502201	Other Scheduled Banks-HDFC Bank	4,06,97,063.14	1,04,15,646.73
4502301	Scheduled Co-operative Banks-HPSCB (Main)	9,13,08,802.73	6,15,81,681.31
4502302	Municipal Fund-H.P.State Co.Op .Bank, The Mall Sml	3,00,641.00	2,88,967.00
4502303	Municipal Fund Schdule Co-Op Bank-HPSCB, Shimla	5,96,02,685.04	3,49,90,729.00
Sub-total		22,55,23,715.45	14,69,25,244.87
Balance with Bank - Special Funds			
4504101	Nationalised Banks-State Bank of Patiala	-	-
4504102	Nationalised Banks-PNB (Main)	70,71,795.80	42,24,827.32
4504103	Special Fund- SBI (P&G Fund)	99,38,729.25	16,48,217.00
4504301	Scheduled Co-operative Banks-HPSCB (Main) GP Fund	73,02,665.44	99,25,373.00
Sub-total		2,43,13,190.49	1,57,98,417.32
Balance with Bank - Grant Funds			
4506101	Grant Fund-UCO Bank, ARTRAC Shimla (Biodiversity Management Committee A/C)	3,13,662.00	2,44,137.00
4506102	Nationalised Banks-PNB (Near Lift)	44,40,515.42	50,76,507.07
4506103	Nationalised Banks-UCO Bank (Main)	1,84,286.00	1,77,543.00
4506104	Nationalised Banks-District Treasury Shimla (PLA)	7,72,780.00	7,72,780.00

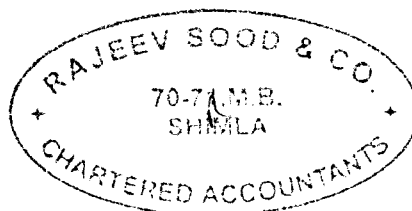


4506105	Grant Fund- Indian Bank The Mall Shimla (JNNURM)	3,36,861.00	3,02,928.00
4506106	Grant Fund -SBI Shimla (ESCROW ACCOUNT)	53,44,175.00	51,49,316.00
4506107	Punjab & Sind Bank The Ridge Shimla	10,01,115.52	65,889.24
4506108	Indian Bank (Socio. Eco. Census Account)	10,77,62,259.58	1,08,43,164.00
4506109	Central Bank of India (Zero Waste Project)	6,83,898.00	6,56,055.00
4506110	SBI. Lower Bazar. Shimla (JNNURM-EU)	61,157.50	1,73,00,023.00
4506111	Grant Fund- SBI. The Mall. Shimla- (CCBP A/c)	3,50,295.50	3,50,944.50
4506112	UCO Bank (ARTRAC). Grant Fund (Swach Bharat Mission)	6,91,427.00	-
4506201	Grant Fund-J and k Bank. The Mall. Shimla (JNNURM)	58,72,785.00	59,74,490.00
4506202	Grant Fund (JNNURM)- ICICI Bank. Shimla	13,98,351.00	13,55,524.00
4506203	Grant Fund-J and k Bank. Shimla (JNNURM - PIU)	1,75,092.00	1,68,719.00
4506204	J&K Bank Shimla (JNNURM - ASHIANA)	1,16,12,229.50	1,16,83,369.50
4506205	ICICI Bank Shimla (JNNURM Ashiana-II)	4,83,642.00	4,96,585.00
4506206	HDFC Bank Shimla (JNNURN-RAY)	19,30,384.79	22,28,898.00
4506207	IndusInd Bank. Shimla (JNNURM-e-Gov.)	2,89,95,247.09	2,99,12,540.09
4506208	UCO BANK(ARTRAC). Shimla (Small Grant - ICLEI-SA)	12,39,845.14	17,24,462.20
4506209	ICICI Bank Shimla (JNNURM Capacity Building)	29,86,847.00	-
4506210	HDFC Bank Shimla (CHALLENGE FUND)	22,844.00	1,38,31,015.00
4506211	IndusInd Bank Shimla(JNNURM-Sanitary Landfil Site)	39,37,590.32	37,44,725.32
4506212	Grant Fund. Beneficiary Share A/c. Himachal Gramin Bank, The Mall Shimla (Ashiana-JNNURM)	9,99,361.00	75,64,641.00
4506213	AXIS Bank Kasumpti (Grant Fund)	17,34,976.00	-
4506301	Scheduled Co-operative Banks-HPSCB (JNNURM)	8,99,570.00	8,67,968.00
4506302	Grant Fund. HP State Co-op Bank, The Mall Shimla (Greater Shimla Water Supply & Sewerage Circle)	11,27,902.00	5,92,89,000.00
Sub-total		18,53,59,099.36	17,97,81,223.92
Total Cash and Bank Balances		43,51,97,768.30	34,25,05,995.11



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

Code No.	Particulars	Balance outstanding at the end of the Current year	Balance outstanding at the end of the Previous year
1	2	3	4
4601001	Loans and advances to employees- HBA	-	-
4601002	Loans and advances to employees- Conveyance	-	4,968.00
4601003	Loans and advances to employees- Computer Advance	-	-
4601004	Loans and advances to employees- Festival Advance	36,63,771.00	49,86,991.00
4601005	Loans and advances to employees- Vehicle Advance	-	-
4601006	Loans and advances to employees- Warm Clothing advance	4,442.00	4,442.00
4601007	Loans and advances to employees-Medical Advance	2,53,714.00	91,668.00
4601008	Loans and advances to employees- Others	-	-
4602001	Employee Provident Fund Loans	-	-
4604001	Advance to Suppliers and Contractors-Public Works	1,98,97,421.00	1,98,97,421.00
4604002	Advance to Suppliers and Contractors-Stores	89,20,019.00	73,11,471.00
4604003	Advance to Suppliers and Contractors-Material Issued to Contractors/Store	-	-
4605001	Advance to others -Permanent Advances	49,404.00	30,662.00
4605002	Advance to Others-Advance against Projects	1,14,47,232.00	66,35,296.00
4605003	Advance to Others-Advance against Scheme	9,57,891.00	9,92,891.00
4605005	Advance to others -Temporary Advance to HODs	15,64,85,087.00	15,59,29,574.00
4606001	Advance to others-Deposit with External agencies (Electricity)	1,26,16,436.00	1,55,70,028.00
4606002	Advance to others-Deposit with External agencies(Telephones)	12,621.00	12,621.00
4606003	Deposit with External Agencies-Water	43,88,827.00	43,88,827.00
4606004	Deposit with External Agencies-Petrol Pumps	2,200.00	2,200.00
4606005	Deposits with External Agencies- Others	1,22,07,198.00	6,22,908.00
	Sub- Total	23,09,06,263.00	21,64,81,968.00
4612001	Less: Accumulated Provisions against Loans Advances and Deposits(Schedule B-18 (a))	-	-
	Total Loans, Advances and Deposits	23,09,06,263.00	21,64,81,968.00



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

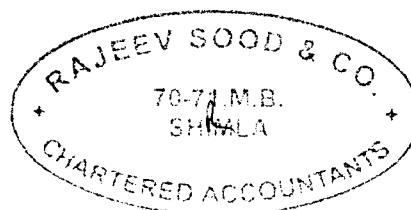
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
4611001	Loan to others	-	-
4612001	Advances	-	-
4613001	Deposits	-	-
Total Accumulated Provision		-	-

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	41,801.00	41,801.00
Total Other Assets		41,801.00	41,801.00

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

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



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

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

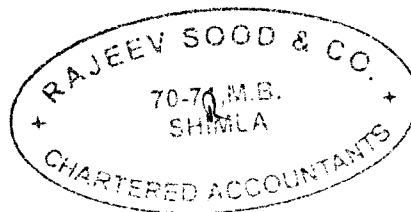
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1100101	Property Tax Residential Buildings	3,37,56,641	4,15,39,292
1100102	Property Tax Commercial Buildings	8,43,91,602	11,26,41,416
1100103	Property Tax Land	24,11,189	29,67,092
1100201	Water Tax	-	-
1100301	Sewerage Tax	-	-
1100701	Vehicle Tax	-	-
1100801	Tax on Animals	-	-
1101401	Show tax	2,88,000	2,88,000
Total Tax Revenue		12,08,47,432	15,74,35,800

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

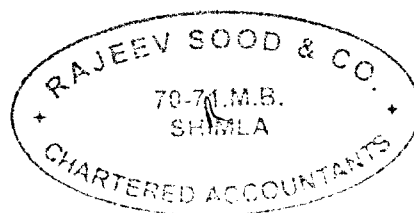
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1201002	Taxes and Duties collected by others -Duty on transfer of Property	-	-
1201003	Taxes and Duties collected by others -Tax on Consumption of Electricity	1,24,92,155	1,25,77,306
1201004	Taxes & Duties Collected by other- Tax on Sale of Liquor	63,93,588	64,83,801
1202001	Compensation in lieu of Taxes/Duties-Compensation in lieu of Octroi	26,02,42,000	25,44,58,739
Total Assigned Revenues & Compensation		27,91,27,743	27,35,19,846

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

Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1301001	Rent from Civic Amenities-Markets	9,89,000	8,99,819
1301002	Rent from Civic Amenities-Shopping Complexes	2,69,51,390	2,45,01,264
1301005	Rent from Civic Amenities-Marriage/Community Halls	9,14,700	7,95,331
1301008	Rent from Civic Amenities-Labour Hostel	96,704	91,855
1301010	Rent from Civic Amenities- Working Women Hostel	4,07,104	2,80,195
1302001	Rent from Office Buildings-Quarters	-	-
1303001	Rent from Guest-Houses	3,48,108	-
1304001	Rent from lease of Land	1,97,11,957	69,64,427
1308001	Other Rents-Lease Rentals Municipal Assets	-	-
Total Rental Income from Municipal Properties		4,94,18,963	3,35,32,891



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	-	50,030
1401101	Licensing Fees-D & O	-	-
1401102	Licensing Fees-Hawking	7,06,248	6,44,380
1401103	Licensing Fees-Shops	1,11,035	1,18,125
1401105	Licensing Fees-Staff Quarters	5,89,295	8,18,540
1401106	Licensing Fees-Plumbing License	52,200	70,350
1401108	Licensing Fees-Slaughtering	1,60,844	3,14,856
1401111	Fees & User Charges- License Fees- Others	37,789	25,265
1401301	Fees for Certificates or Extract-Copying	32,971	45,195
1401302	Fees for Certificates or Extract-Birth & Death Certificate	94,821	1,21,845
1401304	Fees for Certificate-Marriage	91,740	55,330
1401305	Fees for Certificates or Extract - Other	-	-
1401403	Development Charges-Demolition	-	-
1401502	Regularization Fees-Regularization	54,003	3,82,211
1401503	Regularization Fees-Revalidation	-	-
1401504	Regularization Fees-Conversion Fees	19,50,506	9,82,669
1402003	Penalties and Fines-Surcharge	17,73,471	22,44,737
1402004	Penalties and Fines-Others	9,48,507	4,21,366
1404001	Other Fees-Advertisement Fees	93,25,478	90,64,814
1404002	Other Fees-Tuition Fees	-	-
1404006	Other Fees-Connection	21,35,800	31,82,900
1404007	Other Fees-Disconnection Charges	1,52,650	2,57,717
1404012	Other Fees-Fees for Job Porters	9,650	1,920
1404013	Other Fees-Compounding Fee	1,32,50,799	2,29,97,187
1404014	Other Fees-NOC Fee	7,86,657	10,62,325
1404015	Other Fees- Forest application processing Fees	8,550	-
1404016	Other Fees- Plantation Fees	-	-
1404017	Fees&User Charges-Other Fees-Green Fees on Vehicle	-	-
1405004	User Charges - Funeral Van	-	-
1405007	User Charges-Septic Tank Clearance	-	43,050
1405011	User Charges-Pay and Use Toilets	4,40,098	85,027
1405012	User Charges-Water Charges (Domestic)	13,28,79,754	10,15,97,551
1405014	User Charges-Water Tanker	1,65,047	1,69,786
1405015	User Charges-Meter charges	85,13,886	71,18,973
1405020	User Charges-Parking Fees	50,65,948	96,03,149
1405021	User Charges-Laboratory Charges	-	21,690
1405022	User Charges-Telephone Tower Charges	2,22,920	16,87,000
1405023	User Charges-Connection Maintenance Charges	88,90,658	1,09,64,873
1405024	User Charges-Garbage Disposal Charges	-	-
1405025	User Charges-Medical Waste Disposal Charges	-	-
1405026	User Charges-Water Charges (Commercial)	9,54,09,093	12,45,24,439
1405027	Fees & User Charges - Sewerage User Charges	2,43,89,873	3,00,75,083
1406001	Entry Fees-Parks	2,04,500	2,40,500
1407001	Service/Administrative Charges-Service Charges	61,397	54,600
1407002	Service/Administrative Charges-Percentage on Deposit Works	-	-
1407004	Service/Administrative Charges-Road Damage Recovery Charges	15,35,892	2,84,15,507
1407005	Service/Administrative Charges-Stacking Charges	8,432	6,300
1407007	Service/Administrative Charges-Plan Processing Charges	20,45,525	19,54,368
1407008	Fees & User Charges- Dumping Charges	24,17,746	28,64,657
1408001	Other Charges-Other Charges	1,90,814	1,81,385
	Total Fees & User Charges	31,47,14,597	36,24,69,700

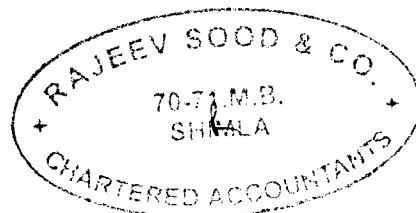


Schedule I-5 : Sale & Hire Charges - Income head-wise [Code No. 150]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
1501005	Sale of Products-Compost	-	-
1501006	Sale of Products-Nursery Plant	-	-
1501009	Sale of Products-Grass	-	-
1501011	Sale of Products-Others	-	-
1501101	Sale of Forms & Publications-Tenders	1,98,650	9,46,550
1501103	Sale of Forms & Publications-Plans	61,210	62,570
1501105	Sale of Forms & Publications-Forms & Publication	6,25,605	3,39,065
1501201	Sale of stores & Scrap-Obsolete Stores	-	10,000
1501202	Sale of stores & Scrap-Obsolete Assets	-	-
1501203	Sale of stores & Scrap-Sale of Stores	-	-
1501204	Sale of stores & Scrap-Profit on sale of store	-	-
1503001	Sale of Others-Old Newspapers	4,410	4,060
1504002	Hire Charges for Vehicles- Others	1,18,155	1,96,770
1504101	Hire Charges on Equipments-Rollers	2,30,100	3,19,500
1504102	Hire Charges on Equipments-Tools & Equipments	-	-
Total Income from Sale & Hire Charges -		12,38,130	18,78,515

Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No. 160]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
1601001	Revenue Grants- Development Grants	13,31,49,247	18,32,40,446
1601004	Revenue Grants-Water Works Maintenance Grant	83,23,531	-
1601005	Revenue Grants Contribution- Other Development Grant	-	-
1602001	Re-imbursment of Expenses-Salary of Health staff from CPWD	15,76,194	21,05,176
1603001	Contribution towards schemes.	6,04,504	77,45,708
Total Revenue Grants, Contribution & Subsidies		14,36,53,476	19,30,91,330

Schedule I-7: Income from investments - General Fund [Code No. 170]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
1701001	Interest-Fixed Deposits	2,54,32,221	3,48,50,235
1708001	Other Other Income	-	-
Total Income from Investments		2,54,32,221	3,48,50,235

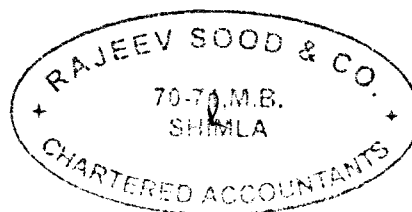
Schedule I-8: Interest Earned [Code No. 171]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
1711001	Interest from Bank Account-SB Accounts	57,20,577	48,27,433
1712001	Interest on Loans and advances to employees-HBA	-	-
1712005	Interest on loans and advances to employees-Vehicle	-	-
1712006	Interest on loans and advances to employees-Warm Clothing	-	-
1712007	Interest on loans and advances to employees-Others	-	-
1718001	Interest on Debtors and Other receivable-General Tax	7,23,852	14,40,067
1718002	Interest on debtors and other receivable (Rent)	4,93,400	15,89,931
1718003	Others-Others	-	-
Total - Interest Earned		69,37,829	78,57,431



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	1,16,800	21,789
1801002	Deposit Forfeited-Security	12,917	3,30,040
1802001	Insurance Claim Recovery	-	-
1804001	Recovery From Employees	2,12,777	11,69,730
1808001	Miscellaneous-Income	22,01,361	89,29,547
Total Other Income		25,43,855	1,04,51,106

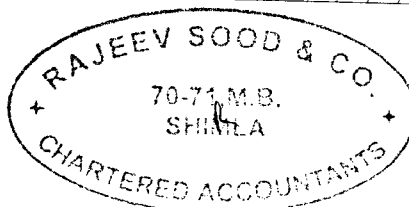
Schedule I-10 : Establishment Expenses- [Code No. 210]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2101001	Salary, Wages and Bonus-Salary & Allowance-Officers	1,72,75,154	1,40,58,418
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	37,84,02,571	35,18,43,965
2101003	Salary, Wages and Bonus-Wages	11,13,362	3,33,980
2101004	Salary, Wages and Bonus-Exgratia	15,28,880	1,65,840
2102002	Benefits and Allowances-LTC	-	-
2102003	Benefits and Allowances-Medical reimbursement	36,26,803	44,83,992
2102006	Benefits and Allowances-Uniform to Staff	-	-
2102007	Benefits and Allowances-Compensation to Staff	-	-
2102008	Benefits and Allowances-Honorarium to Corporators	15,14,516	13,12,942
2102009	Benefits and Allowances-Honorarium to Officers and Staff	13,05,048	5,55,500
2102010	Benefits and Allowances-Training	5,20,072	56,220
2102012	Benefits and Allowances-HRD Activities	14,39,315	65,61,060
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab Staff	-	-
2103003	Pension-Pension Contribution	87,50,542	1,07,29,351
2103004	Pension-Pension Fund Deficit Contribution	11,85,23,632	7,03,22,791
2103005	Pension-Contribution to other Fund	1,17,87,515	1,15,27,622
2104001	Other Terminal & Retirement Benefits-Leave Encashment	1,22,58,149	13,85,650
2104002	Other Terminal & Retirement Benefits-Death cum Retirement Gratuity	39,94,202	43,26,265
2104003	Other Terminal & Retirement Benefits Contribution to PF or other Funds	53,762	98,595
Total Establishment Expenses		56,20,93,523	47,77,62,191

Schedule I-10: 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	2,92,536	7,80,152
2201002	Rent, Rates and Taxes- Land Revenue	-	-
2201003	Rent, Rates and Taxes- Land Revenue	3,39,027	1,83,569
2201101	Office maintenance-Electricity	47,30,351	52,90,711
2201102	Office maintenance-Water	1,51,116	4,12,763
2201103	Office maintenance-Security expenses	5,000	8,000
2201104	Office maintenance-Internet Expenses	18,568	-
2201105	Office maintenance-Laboratory Expenditure	-	1,00,905
2201201	Communication Expenses-Telephone	6,58,092	8,68,788
2201202	Communication Expenses-Mobile	1,55,728	67,026
2202001	Books & Periodicals-Megasines	-	-
2202002	Books & Periodicals-Newspapers	59,687	42,114
2202003	Books & Periodicals- Journals	-	3,214
2202004	Books & Periodicals-Books	21,574	4,585
2202101	Printing and Stationery-Service Postage	3,05,565	1,35,564
2202102	Printing and Stationery-Printing	7,57,192	3,36,613
2202103	Printing and Stationery-Stationery	9,93,209	4,98,711



2202104	Computer consumables		
2203001	Traveling & Conveyance-Fuel	1,47,844	1,95,815
2203002	Traveling & Conveyance-Traveling	-	13,416
2203003	Traveling & Conveyance-Petrol & Diesel	6,74,238	1,36,14,233
2204001	Insurance	10,42,616	27,62,149
2205001	Audit Fee	8,18,905	8,50,554
2205101	Legal Expenses-Legal Fees	10,000	-
2205103	Legal Expenses-Suit Compromises	18,95,110	31,14,794
2205301	Professional and other fees-Architect Fees	86,885	-
2205302	Professional and other fees-Engineers Fees	90,000	3,86,380
2205303	Professional and other fees-Technical Fees	88,56,019	6,76,178
2205304	Professional and other fees-Consultancy Charges	2,25,409	-
2206001	Advertisement and Publicity-Hospitality Expenses	61,75,238	41,78,882
2206002	Advertisement and Publicity-Advertisement	3,79,204	5,40,327
2206003	Advertisement and Publicity-Organization of Festival	13,34,830	8,38,887
2206101	Membership & Subscription	1,05,385	-
2208001	Expenditure on Urban Forestry	20,000	20,000
2208002	Cremation of unclaimed Dead Bodies	-	9,000
2208003	Other Office Expenses	19,500	18,264
Total Administrative Expenses		26,62,482	24,10,531
		3,30,31,310	3,83,62,125

Schedule I-11: Operations and Maintenance [Code No. 230]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2301001	Power & Fuel		
2302001	Bulk Purchases-Electricity	66,09,408	54,87,604
2302002	Bulk Purchases-Water	2,39,89,424	1,66,81,990
2303001	Consumption of Stores-Stores	-	57,12,61,341
2304001	Hire Charges- Machinery Rent	-	1,93,082
2304002	Hire Charges-Others (Tanker)	-	-
2305001	Repair & Maintenance Infrastructure Assets-Road & Bridges	13,59,15,730	10,21,32,868
2305002	Repair & Maintenance Infrastructure Assets-Fly Overs	-	-
2305003	Repair & Maintenance Infrastructure Assets-Water Supply	5,29,72,951	62,79,284
2305004	Repair & Maintenance Infrastructure Assets-Street Lighting	-	6,82,198
2305005	Repair & Maintenance Infrastructure Assets-Storm Water	17,81,411	18,37,619
2305006	Repair & Maintenance Infrastructure Assets-Drains	30,60,705	55,67,168
2305008	Repair & Maintenance Infrastructure Assets-Sewerage Lines	4,34,32,580	2,18,23,786
2305009	Repair & Maintenance Infrastructure Asset- Footh path	2,23,85,816	2,23,74,934
2305010	Repair & Maintenance Infrastructure Assets- Others	11,65,069	20,16,146
2305101	Repair & Maintenance-Civic Amenities Parks	2,01,524	14,42,284
2305104	Repair & Maintenance-Civic Amenities Playgrounds	-	7,92,880
2305106	Repair & Maintenance-Civic Amenities Parking lots	84,556	6,44,853
2305109	Repair & Maintenance-Civic Amenities Commercial Complex	36,40,691	13,36,549
2305115	Repair & Maintenance-Civic Amenities-Public Toilets	1,69,31,246	31,18,106
2305201	Repair & Maintenance-Buildings-Official Buildings	29,65,106	34,43,577
2305202	Repair & Maintenance-Buildings-Residential Buildings	67,15,157	36,72,956
2305301	Repair & Maintenance-Vehicle	86,89,899	52,63,475
2305901	Repair & Maintenance-Others-Furniture Fixture	-	39,743
2305902	Repair & Maintenance-Others-Electrical appliances	1,07,524	1,46,482
2305903	Repair & Maintenance-Others-Office Equipment	-	-
2305904	Repair & Maintenance-Others-Other Fixed Assets	1,37,234	9,618
2305905	Repair & Maintenance-Others-Survey & Drawing Equipment	-	-
2308001	Other Operating & Maintenance expenses-Testing & Inspections	1,63,790	10,000
2308002	Other Operating & Maintenance expenses-Water Purification	-	3,69,386
2308003	Other Operating & Maintenance expenses-Garbage Clearance	7,80,02,966	5,96,53,321
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	7,84,152	4,47,436
2308008	Other Operating & Maintenance expenses-Others	-	-
Total Operations & Maintenance Expenses head wise		40,97,36,939	83,67,28,686



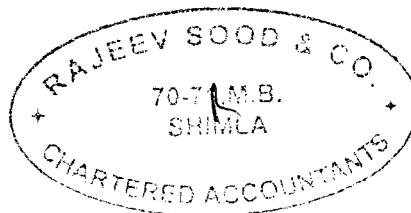
Schedule I-12: Interest & Finance Charges [Code No. 240]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2405001	Interest on Loan from Banks & other Financial Institutions	-	-
2406002	Other Interest- Hire Purchases	-	-
2406003	Late fee/Interest/Damage Charges	-	26,17,707
2407001	Bank Charges	30,887	3,335
2408001	Other Finance Expenses-Discout on early/prompt payment	53,65,362	7185951
Total Interest & Finance Charges		53,96,249	98,06,993

Schedule I-13: Programme Expenses [Code No. 250]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2502001	Own Programme	2,60,133	1,19,078
2503001	Share in Programme of others	11,500	-
Total Programme Expenses		2,71,633	1,19,078

Schedule I-14: Revenue Grants, Contributions & Subsidies [Code No 260]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2601003	Revenue Grants for-Health & others	4,00,000	1,40,000
2602001	Revenue Contribution-Water Works	-	-
2602003	Revenue Grants for-Health & others	-	-
2603001	Revenue Subsidies-Water Works	-	-
2603002	Revenue Subsidies-Road & Buildings	-	-
2603003	Revenue Grants for-Health & others	41,938	4,00,424
Total Revenue Grants, Contributions & Subsidies		4,41,938	5,40,424

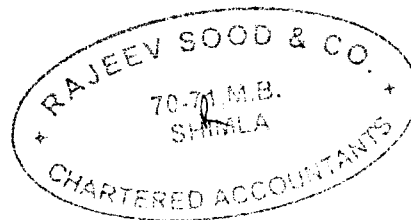
Schedule I-15: Provisions & Write off [Code No. 270]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2701001	Provision for outstanding Property Taxes	-	-
2701006	Provisions for outstanding Water Taxes	-	-
2701005	Provision for outstanding sewerage Tax	-	-
2701004	Provision for outstanding Fees & User Charges-Rent	-	-
2705002	Miscellaneous Expenses Written off-Others	-	-
Total Provisions & Write off		-	-

Schedule I-16: Miscellaneous Expenses [Code No. 271]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2711001	Loss on disposal of Assets	-	-
2712001	Loss on disposal of Investments	-	-
2713001	Decline in Value of Investments	-	-
Total Miscellaneous Expenses		-	-



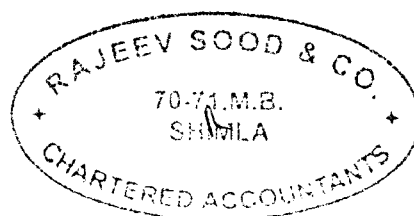
Schedule I-17: Depreciation [Code No. 272]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2722001	Depreciation-Buildings	5,56,58,545	5,32,78,282
2723001	Depreciation-Roads & Bridges	4,03,64,075	3,86,40,575
2723101	Depreciation-Sewerage and Drainage	2,73,87,335	2,07,53,255
2723201	Depreciation-Waterways	1,94,07,526	94,37,049
2723301	Depreciation-Public Lighting	67,53,451	75,39,390
2724001	Depreciation-Plant & Machinery	1,69,12,922	1,59,93,161
2725001	Depreciation-Vehicles	42,08,053	40,72,316
2726001	Depreciation-Office & Other Equipments	5,11,327	8,97,504
2727001	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	1,66,598	1,73,857
2728001	Depreciation-Other Fixed Assets	19,84,662	21,99,775
	Total Depreciation	17,33,54,494	15,29,85,164

Schedule I-18: Prior Period Items (Net) [Code No. 280]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2802001	Period Period Items-Other Revenues	-	-
2804001	Period Period Items-Other Income	(44)	-
	Sub Total Income (a)	(44)	-
	Expenses		
2805001	Refund of Taxes-A. Type of Taxes	-	1,39,750
2806001	Refund of Other Revenues-Water Supply	-	-
2806002	Refund of Other Revenues-Rent	-	-
2808001	Prior Period Items-Other Expenses	1,12,170	17,87,54,000
	Sub Total Expenses (b)	1,12,170	17,88,93,750
	Total Prior Period (Net) (a-b)	1,12,126	17,88,93,750



(₹ In Lakhs)

SHIMLA MUNICIPAL CORPORATION				
BALANCE SHEET AS ON 31.03.2018				
Code No.	Description of Item	Schedule No.	Current Year Amount (₹)	Previous Year Amount
	LIABILITIES:-			
	Reserve & Surplus			
310	Municipal General Fund	B-1	21,764	24,169
311	earmarked Funds	B-2	3,421	3,082
312	Reserves	B-3	10,014	5,170
	Total Reserves & Surplus		35,199	32,421
320	Grants, Contributions for Specific Purposes	B-4	6,397	8,664
	Loans:-			
330	Secured Loans	B-5	39	57
331	Unsecured Loans	B-6	0	0
	Total Loans		39	57
	Current Liabilities & Provisions			
340	Deposits Received	B-7	871	584
341	Deposits Works	B-8	119	119
350	Other Liabilities (Sundry Creditors)	B-9	22,603	22,601
360	Provisions	B-10	0	0
	Total Current Liabilities & Provisions		23,593	23,304
	TOTAL LIABILITIES		65,230	64,447



BALANCE SHEET AS ON 31.03.2018

ASSETS:-				
	Fixed Assets	B-11		
410	Gross Block		67,740	62,067
411	Less:- Accumulated Depreciation		21,630	19,897
	Net Block		46,110	42,170
412	Capital Work In Progress		971	971
	Total Fixed Assets		47,081	43,141
	Investments			
420	Investments General Fund	B-12	2,998	3,722
421	Investment Other Funds	B-13	5,074	9,011
	Total Investments		8,072	12,733
	Current Assets Loans & Advances			
430	Stock in Hand (Inventories)	B-14	107	70
431	Sundry Debtors (Receivables) Gross	B-15	3,307	2,913
432	Less:- Accumulated Provisions Against		0	0
	Net amount Outstanding		3,307	2,913
440	Prepaid Expenses	B-16	0	0
450	Cash and Bank Balance	B-17	4,352	3,425
460	Loans, Advances & Deposits	B-18	2,309	2,165
461	Less:- Accumulated Provisions Against		0	0
	Net Amount Outstanding		2,309	2,165
	Total Current Assets, Loans & Advances		10,076	8,572
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		65,230	64,447

N
Commissioner
M.C. Shimla

Quandy
Joint Commissioner
M.C. Shimla

[Signature]
Accounts Officer
M.C. Shimla

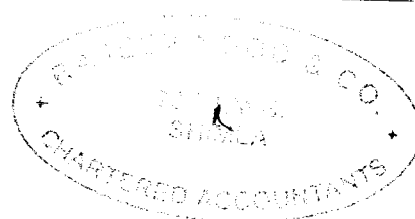
Place :- Shimla
Date :-10-April-2021

For: Rajeev Sood & Co.
Chartered Accountants
70-71, M.B.
SHIMLA
(Rajeev Sood)
Partner

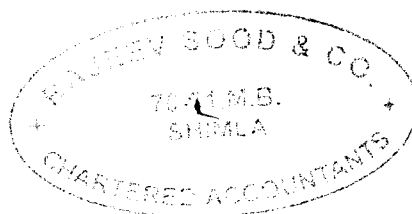
SHIMLA MUNICIPAL CORPORATION

FINANCIAL STATEMENT FOR THE YEAR ENDED 31.03.2018

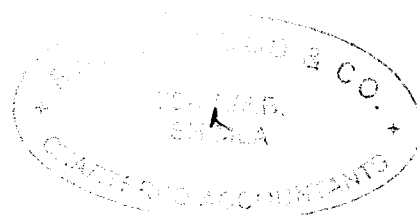
AC Code	AC Description	Debit Amt	Credit Amt
1100101	Property Tax Residential Buildings		33756640.96
1100102	Property Tax Commercial Buildings		84391602.4
1100103	Property Tax Land		2411188.64
1100104	Property Tax Service Charges		0
1100201	Water Tax		0
1100301	Sewerage Tax		0
1100401	Conservancy Tax		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		0
1105101	Octroi & Toll Octroi		288000
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		12492155
1201004	Taxes and Dutis collected by others -Tax on sale of Liquor		6393588
1202001	Compensation in lieu of Taxes/Duties -Compensation in lieu of Octroi		260242000
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		989000
1301002	Rent from Civic Amenities Shopping Complexes		26951390



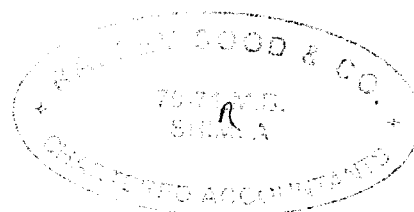
1301003	Rent from Civic Amenities-Auditorium		0
1301004	Rent from Civic Amenities-Art Galleries		0
1301005	Rent from Civic Amenities-Marriage/Community Halls		914700
1301006	Rent from Civic Amenities-PlayGrounds		0
1301007	Rent from Civic Amenities-Nurseries		0
1301008	Rent from Civic Amenities-Labour Hostel		96704
1301009	Rent from Civic Amenities - Use of Open Space		0
1301010	Rent from Civic Amenities- Working Women Hostel		407104
1302001	Rent from Office Buildings-Quarters		0
1303001	Rent from Guest-Houses		348108
1304001	Rent from Lease of Lands		19711957
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		706248
1401103	Licensing Fees-Shops		111035
1401104	Licensing Fees-Bazaars		0
1401105	Licensing Fees-Staff Quarters		589295
1401106	Licensing Fees-Plumbing License		52200
1401107	Licensing Fees-Cattle Pounding		0
1401108	Licensing Fees Slaughtering		160844
1401109	Licensing Fees-Butchers and Traders of meat		0
1401110	Licensing Fees-Poultry		0
1401111	Fees & User Charges- Licence Fees- Others		37789
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		32971
1401302	Fees for Certificates or Extract-Birth & Death Certificate		94821
1401303	Fees for Certificates or Extract-Occupancy Certificate		0
1401304	Fees for Certificate-Marriage		91740
1401305	Fees for Certificates or Extract - Other		0
1401401	Development Charges-Development		0
1401402	Development Charges-Betterment		0
1401403	Development Charges-Demolition		0
1401404	Development Charges-Open Space Contribution		0
1401405	Development Charges-Parking Contribution		0
1401501	Regularization Fees-Encroachment		0
1401502	Regularization Fees-Regularization		54003
1401503	Regularization Fees-Revalidation		0
1401504	Regularization Fees-Conversion Fees		1950506
1402001	Penalties and Fines-Octroi		0
1402002	Penalties and Fines-Cess		0
1402003	Penalties and Fines-Surcharge		1773471



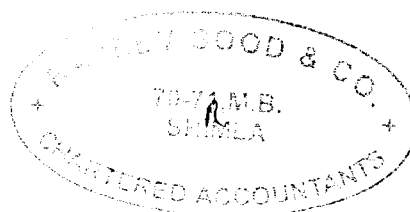
1402004	Penalties and Fines-Others		948507
1404001	Other Fees-Advertisement Fees		9325478
1404002	Other Fees-Tuition Fees		0
1404003	Other Fees-Sports Fees		0
1404004	Other Fees-Library Fees		0
1404005	Other Fees-Survey Fees		0
1404006	Other Fees-Connection		2135800
1404007	Other Fees-Disconnection Charges		152650
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		9650
1404013	Other Fees-Compounding Fee		13250799
1404014	Other Fees-NOC Fee		786657
1404015	Other Fees- Forest application processing Fees		8550
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		440098
1405012	User Charges-Water Charges (Domestic)		132879754
1405013	User Charges-Sale of Electricity		0
1405014	User Charges-Water Tanker		165047
1405015	User Charges-Meter charges		8513886
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		5065948
1405021	User Charges-Laboratory Charges		0
1405022	User Charges-Telephone Tower Charges		222920
1405023	User Charges-Connection Maintenance Charges		8890658
1405024	User Charges- Garbage Disposal Charges		0
1405025	User Charges-Medical Waste Disposal Charges		0
1405026	User Charges-Water Charges (Commercial)		95409093
1405027	Fees & User Charges- Sewerage user charges		24389873
1406001	Entry Fees-Parks		204500
1406002	Entry Fees-Playgrounds		0
1406003	Swimming Pool		0
1406004	Entry Fees-Pool		0
1406005	Entry Fees Zoo		0
1406006	Entry Fees-Museum		0



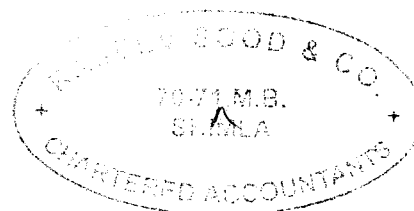
1406007	Entry Fees-Library		0
1406008	Entry Fees-Parking Lots		0
1407001	Service/Administrative Charges-Service Charges		61397.04
1407002	Service/Administrative Charges-Percentage on Deposit Works		0
1407003	Service/Administrative Charges-Plan Preparation Charges		0
1407004	Service/Administrative Charges-Road Damage Recovery Charges		1535892
1407005	Service/Administrative Charges-Stacking Charges		8432
1407006	Service/Administrative Charges-Rebate from State Government		0
1407007	Service/Administrative Charges-Plan Processing Charges		2045525
1407008	Fees & User Charges- Dumping Charges		2417746
1408001	Other Charges-Other Charges		190814
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		198650
1501102	Sale of Forms & Publications-Data		0
1501103	Sale of Forms & Publications-Plans		61210
1501104	Sale of Forms & Publications-Maps		0
1501105	Sale of Forms & Publications-Forms & Publication		625605
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		4410
1504001	Hire Charges for Vehicles-Buses		0
1504002	Hire Charges for Vehicles-Others		118155
1504101	Hire Charges on Equipments-Rollers		230100
1504102	Hire Charges on Equipments-Tools & Equipments		0
1504103	Hire Charges on Equipments-Medical Equipments		0
1601001	Revenue Grants-Road Development Grants		133149247
1601002	Revenue Grants-Family Welfare Grant		0
1601003	Revenue Grants-Census Grant etc.		0
1601004	Revenue Grants-Water Works Maintenance Grant		8323531
1601005	Revenue Grant Contribution-Other Development Grant		0
1601006	Regulating/Controlling unauthorized Vendors		0
1602001	Re-imbursment of Expenses-		1576194
1603001	Contribution towards schemes-		604504
1701001	Interest-Fixed Deposits		25432221
1701002	Interest-Government Securities		0



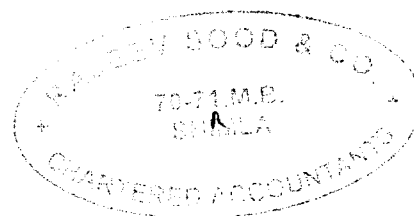
1701003	Interest-Post Office Deposits			0
1702001	Dividend			0
1703001	Income from projects taken up on commercial basis			0
1704001	Profit in Sale of Investments			0
1708001	Other-Other Income			0
1711001	Interest from Bank Account-SB Accounts			5720577
1712001	Interest on Loans and advances to employees-HBA			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			723852
1718002	Interest on debtors and other receivable(Rent)			493400
1718003	Others-Others			0
1801001	Deposit Forfeited-EMD			116800
1801002	Deposit Forfeited Security			12917
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			212777
1805001	Unclaimed Refund Payable/Liabilities Written Back-State 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			2201361
2101001	Salary, Wages and Bonus-Salary & Allowance-Officers	17275154		
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	378402570.8		
2101003	Salary, Wages and Bonus-Wages	1113362		
2101004	Salary, Wages and Bonus-Exgratia	1528880		
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	3626803		
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	1514516		
2102009	Benefits and Allowances-Honorarium to Officers & Staff	1305048		
2102010	Benefits and Allowances-Training	520072		
2102011	Benefits and Allowances-Staff Welfare Expenses	0		



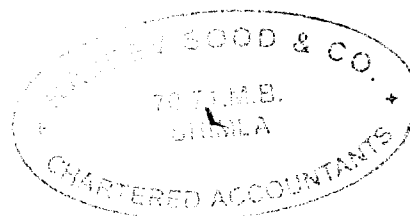
2102012	Benefits and Allowances-HRD activities	1439315	
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab. Staff	0	
2103001	Pension-Pension	0	
2103002	Pension-Family Pension	0	
2103003	Pension-Pension Contribution	8750542	
2103004	Pension-Pension Fund Deficit Contribution	118523632	
2103005	Pension-Contribution to other Funds	11787515	
2104001	Other Terminal & Retirement Benefits-Leave Encashment	12258149	
2104002	Other Terminal & Retirement Benefits-Death cum Retirement Gratuity	3994202	
2104003	Other Terminal & Retirement Benefits-Contribution to PF or other Funds	53762	
2104004	Other Terminal & Retirement Benefits-Leave Salary Contribution	0	
2201001	Rent, Rates and Taxes- Rent	292536	
2201002	Rent, Rates and Taxes- Land Revenue	0	
2201003	Rent, Rates and Taxes- Land Revenue	339027	
2201101	Office maintenance-Electricity	4730351.4	
2201102	Office maintenance-Water	151116	
2201103	Office maintenance-Security expenses	5000	
2201104	Office maintenance-Internet Expenses	18568	
2201105	Office maintenance-Laboratory Expenditure	0	
2201201	Communication Expenses-Telephone	658091.5	
2201202	Communication Expenses-Mobile	155728	
2201203	Communication Expenses-Fax	0	
2202001	Books & Periodicals-Megasines	0	
2202002	Books & Periodicals-Newspapers	59687	
2202003	Books & Periodicals-Journals	0	
2202004	Books & Periodicals-Books	21574	
2202101	Printing and Stationery-Service Postage	305565	
2202102	Printing and Stationery-Printing	757192	
2202103	Printing and Stationery-Stationery	993209	
2202104	Computer consumables	147844	
2203001	Traveling & Conveyance-Fuel	0	
2203002	Traveling & Conveyance-Traveling	674238	
2203003	Traveling & Conveyance-Petrol & Diesel	1042616	
2204001	Insurance	818905	
2205001	Audit Fees	10000	
2205101	Legal Expenses-Legal Fees	1895110	
2205102	Legal Expenses-Cost of Recovery of Tax Revenue	0	
2205103	Legal Expenses-Suit Compromises	86885	
2205301	Professional and other fees-Architect Fees	90000	
2205302	Professional and other fees-Engineers Fees	8856019	
2205303	Professional and other fees-Technical Fees	225409	
2205304	Professional and other fees-Consultancy Charges	6175238	
2206001	Advertisement and Publicity-Hospitality Expenses	379203.78	
2206002	Advertisement and Publicity-Advertisement	1334830.18	
2206003	Advertisement and Publicity-Organisation of Festival	105385	
2206101	Membership & Subscription	20000	
2208001	Others- Expenditure on Urban Forestry	0	



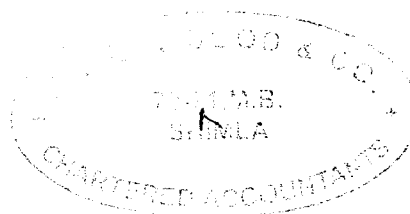
2208002	Others- Cremation of unclaimed Dead Bodies	19500	
2208003	Others- Other Office Expenses	2662482.3	
2301001	Power & Fuel	6609408	
2302001	Bulk Purchases-Electricity	23989424	
2302002	Bulk Purchases-Water	0	
2303001	Consumption of Stores-Stores	0	
2304001	Hire Charges-Machinery Rent	0	
2304002	Hire Charges-Others	0	
2305001	Repair & Maintenance Infrastructure Assets-Road & Bridges	135915730	
2305002	Repair & Maintenance Infrastructure Assets-Fly Overs	0	
2305003	Repair & Maintenance Infrastructure Assets-Water Supply Lines	52972951	
2305004	Repair & Maintenance Infrastructure Assets-Street Lighting	0	
2305005	Repair & Maintenance Infrastructure Assets-Storm Water	1781411	
2305006	Repair & Maintenance Infrastructure Assets-Drains	3060705	
2305007	Repair & Maintenance Infrastructure Assets-Traffic Signals	0	
2305008	Repair & Maintenance Infrastructure Assets-Sewerage Lines	43432580	
2305009	Repair & Maintenance Infrastructure Asset- Footh path	22385816	
2305010	Repair & Maintenance Infrastructure Assets-Others	1165069	
2305101	Repair & Maintenance-Civic Amenities-Parks	201524	
2305102	Repair & Maintenance-Civic Amenities-Gardens	0	
2305103	Repair & Maintenance-Civic Amenities-Lakes	0	
2305104	Repair & Maintenance-Civic Amenities-Playgrounds	0	
2305105	Repair & Maintenance-Civic Amenities-Aart & Culture	0	
2305106	Repair & Maintenance-Civic Amenities-Parking Lots	84556	
2305107	Repair & Maintenance-Civic Amenities-Markets	0	
2305108	Repair & Maintenance-Civic Amenities-Houses	0	
2305109	Repair & Maintenance-Civic Amenities-Commercial Complex	3640691	
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	16931246	
2305201	Repair & Maintenance-Buildings-Official Buildings	2965106	
2305202	Repair & Maintenance-Buildings-Residential Buildings	6715157	
2305301	Repair & Maintenance-Vehicle-	8689898.84	
2305901	Repair & Maintenance-Others-Furniture Fixture	0	
2305902	Repair & Maintenance-Others-Electrical appliances	107524	
2305903	Repair & Maintenance-Others-Office Equipment	0	
2305904	Repair & Maintenance-Others-Other Fixed Assets	137234	
2305905	Repair & Maintenance-Others-Survey & Drawing Equipment	0	
2308001	Other Operating & Maintenance expenses-Testing & Inspections	163790	



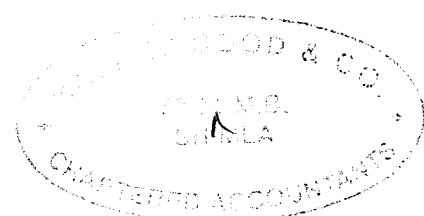
2308002	Other Operating & Maintenance expenses-Water Purification	0	
2308003	Other Operating & Maintenance expenses-Garbage Clearance	78002966	
2308004	Other Operating & Maintenance expenses-Patients food	0	
2308005	Other Operating & Maintenance expenses-Patients laundry	0	
2308006	Other Operating & Maintenance expenses-Tax for Public Transport Vehicles	0	
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	784152.18	
2308008	Other Operating & Maintenance expenses-Others	0	
2308009	Food for ABC-AR Centre and Gau-Sadan	0	
2401001	Interest on Loan from Central Govt-	0	
2402001	Interest on Loan from State Govt.	0	
2403001	Interest on Loan from Govt. Bodies & Associations	0	
2404001	Interest on Loan from Internal Agencies	0	
2405001	Interest on Loan from Banks & other Financial Institutions	0	
2406001	Other Interest-Leases	0	
2406002	Other Interest-Hire Purchases	0	
2406003	Late fee/Interest/Damage Charges	0	
2407001	Bank Charges	30887.29	
2408001	Other Finance Expenses-Discount on early/prompt payment	5365362	
2408002	Other Finance Expenses-Commitment Charges	0	
2408003	Rebate on collections through online mode	0	
2501001	Election Expenses	0	
2502001	Own Programme	260132.5	
2502002	Skilled development Programme for Women	0	
2503001	Share in Programme of others	11500	
2601001	Revenue Grants for-Water Works	0	
2601002	Revenue Grants for-Road & Buildings	0	
2601003	Revenue Grants for-Health	400000	
2602001	Revenue Contribution-Water Works	0	
2602002	Revenue Contribution-Road & Buildings	0	
2602003	Revenue Contribution-Health	0	
2603001	Revenue Subsidies-Water Works	0	
2603002	Revenue Subsidies-Road & Buildings	0	
2603003	Revenue Subsidies-Health	41938	
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	



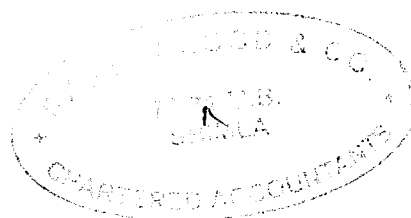
2703003	Revenue Written off-Grants		0
2703004	Revenue Written off Sewerage Tax		0
2703005	Revenue Written off Water Tax		0
2703006	Revenue Written off Show Tax		0
2703007	Revenue written off - Rent		0
2704001	Assets Written off-Stores		0
2704002	Assets Written off-Fixed Assets		0
2705001	Miscellaaneous Expenses Written off-Issue Expenses		0
2705002	Miscellaaneous 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		55658545
2723001	Depreciation-Roads & Bridges		40364075
2723101	Depreciation-Sewerage and Drainage		27387335
2723201	Depreciation-Waterways		19407526
2723301	Depreciation-Public Lighting		6753451
2724001	Depreciation-Plant & Machinery		16912922
2725001	Depreciation-Vehicles		4208053
2726001	Depreciation-Office & Other Equipments		511327
2727001	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances		166598
2728001	Depreciation-Other Fixed Assets		1984662
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		-44
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		112169.76
2901001	Transfer to Reserve Fund -Reserve		0
3101001	Municipal Fund-Closing Balance		2416928628
3101002	Municipal Fund-Adjustments to Opening Balance sheet		0
3109001	Excess of Income and Expenditure		
3111001	Special Funds-Road Fund		0
3111002	Special Funds- Water Supply Fund		0
3111003	Special Funds-City Development Fund		0
3115001	Sinking Funds- Borrowing Repyment Fund		0
3115002	Sinking Funds- Assets Replacement Fund		0
3117001	Trust or Agency Funds-General Provident Fund		269929793.4
3117002	Trust or Agency Funds Pension & Gratuity Fund		11856487
3117003	Trust or Agency Fund - Contributory Pension Fund		60286610
3121001	Capital Contribution		1001424713
3121101	Capital Reserve		0
3122001	Borrowing Redemption reserve		0
3123001	Special Funds		0
3124001	Statutory Reserve		0



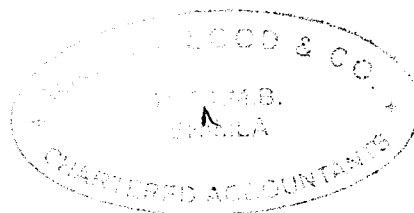
3125001	General Reserve		0
3126001	Revaluation Reserve		0
3201001	Grant/Contribution from Central Government-	87437006.18	
3202001	Grant/Contribution from State Government	382703918	
3203001	Grant/Contribution from Other govt. Agencies	94274612	
3204001	Grant/Contribution from Financial Institutions	0	
3205001	Grant/Contribution from Welfare Bodies	0	
3206001	Grant/Contribution from International Organisation	26660493	
3208001	Grant/Contribution from Others	48611182.77	
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	3935917	
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	4031960	
3401002	Deposit from Contractors/Suppliers-Security Deposit	66789953	
3402001	Deposits Received-Revenues-Octroi	0	
3402002	Deposits Received-Revenues-Transit	42413	
3402003	Deposits Received -Revenues-Water	16078419	
3402004	Deposits Received -Revenues-Electricity	0	
3402005	Deposits Received -Revenues-Rental etc.	0	
3403001	Deposits Received from Staff	0	
3408001	Deposits Received from Others	153252	
3408002	Deposit Received- From Working Women Hostel	6500	
3411001	Deposit Works -Civil Works	800000	
3412001	Deposit Works -Electrical Works	0	
3413001	Deposit Works -Others	11095157	
3418001	Deposit Work -Other deposit works	0	
3501001	Creditors-Suppliers	2174739965	
3501002	Creditors-Contractors	16852640	
3501003	Creditors-Expenses	8157986.5	
3501004	Creditors-Payable against grants	0	
3501005	Creditors-Payable against specific scheme	330	
3501006	Creditors-Contractors Advance Control Account	0	
3501101	Employees Liabilities- Gross Salary	5914085	
3501102	Employees Liabilities- Net Salary	31791512	
3501103	Employees Liabilities- Salary Unpaid	654226	
3501104	Employees Liabilities- PF Payable	3994349	
3501105	Employees Liabilities- Pension	548871.08	
3501106	Employees Liabilities- Gratuity	102959	
3501107	Employees Liabilities- Welfare funds	871906	



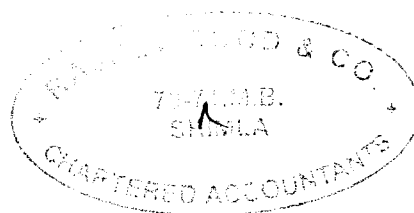
4101005	Land-Gardens	373077	
4101006	Land-Vacant Municipal Land	1275432425	
4101007	Land-Forest Land	52451147	
4101008	Land Trees	0	
4102001	Buildings- Residential	257026875.6	
4102002	Buildings- Official	257271918	
4102003	Buildings- Commercial	877977196.1	
4102004	Buildings -Pump houses	11294393	
4102005	Buildings -Toilets	43295034.99	
4102006	Buildings -Houses	34224528	
4102007	Buildings -Parking	34378871.32	
4102008	Fixed Assets-Buildings-Labour Hostel	9220808	
4103001	Roads & Bridges -Concrete	30550974.36	
4103002	Roads & Bridges -Black Topped	735960174	
4103003	Roads & Bridges -Foot Path	194005854.9	
4103004	Roads & Bridges -Bridges	36864712	
4103005	Roads & Bridges -Staires & Aileys	14044005.49	
4103101	Sewerage & Drainage -Drainage	61812389.49	
4103102	Sewerage & Drainage -Sewerage Lines	430218773.5	
4103103	Sewerage & Drainage-Storm Water Drain/Nallah	25950160.51	
4103201	Water ways -Bore Wells	200122539.2	
4103202	Water ways -Open Wells	88936865.02	
4103203	Water ways- Reservoirs	100659404.4	
4103301	Public Lighting -Lamp Posts	192164406.4	
4103302	Public Lighting -Transformers	2183133	
4104001	Plant & Machinery -Project Machinery	46068588.79	
4104002	Plant & Machinery -Pump House Machinery	18318679.95	
4104003	Plant & Machinery -Others	148638210	
4105001	Vehicles -Ambulance	0	
4105002	Vehicles -Buses	0	
4105003	Vehicles -Cars	3155059.78	
4105004	Vehicles- Jeeps	5693312.242	
4105005	Vehicles -Cranes	5273237.178	
4105006	Vehicles -Trucks	50683339.27	
4105007	Vehicles -Tankers	4659703	
4105008	Fixed Assets- Vehicles- Motor Bike	0	
4106001	Office & other Equipments- Air Conditioners	0	
4106002	Office & other Equipments -Computers	11462798	
4106003	Office & other Equipments- Faxes	47190.995	
4106004	Office & other Equipments -Photocopiers	1234273.183	
4106005	Office & other Equipments -Refrigerators	36936.481	
4106006	Office & other Equipments -Laboratories	811249.18	
4106007	Office & other Equipments -Heater	131011.06	
4106008	Office & other Equipments -Others	3331752.04	
4107001	Furniture, Fixture, Fittings and Electrical Appliances -Cabinets	471136.2279	
4107002	Furniture, Fixture, Fittings and Electrical Appliances - Cupboards	0	
4107003	Furniture, Fixture, Fittings and Electrical Appliances -Chairs	1115463.34	
4107004	Furniture, Fixture, Fittings and Electrical Appliances -Fans	21608.17	



4107005	Furniture, Fixture, Fittings and Electrical Appliances - Electrical Fittings	310303.52	
4107006	Furniture, Fixture, Fittings and Electrical Appliances -Tables	760389.9454	
4107007	Furniture, Fixture, Fittings and Electrical Appliances -Sofa Sets	657241.9684	
4107008	Furnitures, Fixtures & Fittings-Others	606654.206	
4108001	Other Fixed Assets -Dumper container	11288860.31	
4108002	Other Fixed Assets -Dust Bin	6581640.028	
4108003	Office & Other Equipments-Other fixed Assets-Other	16805286.98	
4109001	Assets Under Disposal	0	
4112001	Accumulated Depreciation-Buildings		941535431
4113001	Accumulated Depreciation-Roads & Bridges		641966274
4113101	Accumulated Depreciation-Sewerage and Drainage		158396672
4113201	Accumulated Depreciation-Waterways		118783706
4113301	Accumulated Depreciation-Public Lighting		90259715
4114001	Accumulated Depreciation-Plant & Machinery		127374848
4115001	Accumulated Depreciation-Vehicles		47190932
4116001	Accumulated Depreciation-Office and Other Equipments		13166762
4117001	Accumulated Depreciation-Furniture,Fixtures,Fitting and Electrical Appliances		2410883
4118001	Accumulated Depreciation-Other Fixed Assets		21960536
4121001	Specific Grants -Water Works	166940	
4121002	Specific Grants -Road & Buildings	3853898	
4121003	Specific Grants -Health	59904007	
4121004	CWIP-Specific Grants-Sanitation & S.W.Management	1814788	
4121005	CWIP-Specific Grants-Civic Amenities	8575498	
4121006	Specific Grants -Urban Poverty Allev. & Soc. Welfare	0	
4122001	Special funds -Water Works	0	
4122002	Special Funds -Road & Buildings	436855	
4122003	Special funds -Health	0	
4123001	Specific Schemes-Water works	0	
4123002	Specific Schemes-Road & Buildings	12018300	
4123003	Specific Schemes Health	0	
4123004	CWIP-Specific Schemes-Sanitation & Solid Waste Man	0	
4123005	CWIP -- Specific schemes - Civic Amenities	10358505	
4123006	CWIP-Specific Schemes-Urban Poverty Alleviation	0	
4201001	Investments General Fund-Central Govt Securities	0	
4202001	Investments General Fund-State Govt. Securities	0	
4203001	Investments General Fund -Debentures and Bonds	0	
4204001	Investments General Fund-Preference and Shares	0	
4205001	Investments General Fund-Equity Shares	0	
4206001	Investments General Fund-Uniots of Mutual Funds	0	
4208001	Investments General Fund-Other Investments	299768688	
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	507411493	



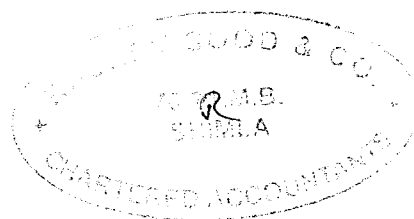
4219001	Investments Other Fund-Accumulated Provision	0	
4301001	Store -Opening Stock	0	
4301002	Store -Closing Stock	10548981	
4301003	Store -Purchases	0	
4302001	Loose Tools	81399	
4303001	Books	0	
4308001	Other-Other Stock in Hand	85344	
4311001	Receivable for property Taxes	53514963.58	
4311901	Receivable for Other Taxes-Sewarage Tax	0	
4311902	Receivable for Other Taxes-Water Tax	0	
4311903	Receivable for Other Taxes-Show Tax	717130	
4312001	Receivable for Cess	0	
4313001	Receivable for Fees & User charges-Licence fees	270902	
4313002	Receivable for Fees & User charges-Advertisement Fees	0	
4313003	Receivable for Fees & User charges-Water Supply	159154405.8	
4313004	Receivable for Fees & User charges-Connection and Maintenance Charges	0	
4314001	Receivable from Other Sources-Rent	58919470.5	
4314002	Receivable from Other Sources-Interest accrued & Due	55006988	
4314003	Receivable from Other Sources-Interest Accured & not due	0	
4314004	Receivable from Other Sources-Undertakings	0	
4314005	Receivable from Other Sources-Interest due from Employees	526602	
4314006	Receivable from Other Sources-Hospital Dues	2622482	
4314007	Receivable from Others	0	
4315001	Receivablefrom Govt -Grants	0	
4315002	Receivablefrom Govt.-Assigned Revenues	0	
4318001	Receivable Control Account-Property Tax	0	
4318002	Receivable Control Account-Cess	0	
4318003	Receivable Control Account-Water supply	0	
4318004	Receivable Control Account-Rent	0	
4319101	State Govt. Cesses/levies in Property Taxes- Control account	0	
4319201	State Govt. Cesses/levies in Water Taxes- Control account	0	
4319901	State Govt. Cesses/levies in Other Taxes- Control account	0	
4321001	Provision for outstanding Property Taxes	0	
4321101	Provisions for outstanding Water Taxes	0	
4321201	Provision for outstanding sewerage 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 covt. 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	1763	
4502101	Municipal Fund-Nationalised Banks-SBI Shimla	27572971.45	
4502102	Municipal Fund- State Bank of Patiala, Shimla	3255555	
4502103	UCO BANK(ARTRAC), Shimla (Municipal SWPP Account)	62817	
4502104	MC Fund- Indian Bank, Shimla(Property Tax Account)	934717.05	
4502105	MC Fund- Punjab & Sind Bank, Sanjauli (WWH)	1788463.04	
4502201	Municipal Fund-Other Schedule Banks-HDFC Bank The Mall Shimla	40697063.14	
4502202	MC Fund, HDFC Bank, The Mall Shimla (Green Fees Collection)	0	
4502203	MC Fund, HDFC Bank, The Mall Shimla (Water & Sewerage Collection)	0	
4502204	MC Fund, HDFC Bank, The Mall Shimla (Property Tax Collection)	0	
4502205	HDFC (Building Map Approval Application)	0	
4502206	Municipal Fund-Other Schedule Banks-IndusInd Bank The Mall Shimla (Gateway)	0	
4502301	Municipal Fund-Schedule Cooperative Banks-HPSCB Ltd (Main Shimla)	91308802.73	
4502302	Municipal Fund-H.P.State Co.Op .Bank, The Mall Sml	300641	
4502303	Municipal Fund-Schedule Co.Op Bank- HPSCB, Shimla	59602685.04	
4502401	Municipal Fund-Post Office	0	
4504101	Special Funds- Nationalised Banks-State Bank of Patiyala	0	
4504102	Special Fund-Contributory Pension Fund (PNB Main)	7071795.8	
4504103	Special Fund-State Bank of India (P&G Fund)	9938729.25	
4504301	Balance with Special Funds- Scheduled Co.Op Banks-H.P.State Co Op.Bank	7302665.44	
4504401	Balance with Special Funds- Post Office	0	
4506101	Grant Fund-UCO Bank, ARTRAC Shimla (Biodiversity Management Committee A/C)	313662	
4506102	Grant Fund -Balance with Bank PNB near Lift	4440515.42	
4506103	Grant Fund -Balance with Bank UCO Bank Main	184286	
4506104	Grant Fund -Balance with District Treasury(PLA)	772780	
4506105	Grant Fund-Indian Bank, The Mall, Shimla (JNNURM)	336861	
4506106	Grant Fund- SBI, Shimla (ASCROW ACCOUNT)	5344175	
4506107	Punjab & Sind Bank, The Ridge, Shimla	1001115.52	
4506108	Grant Fund - AMRUT (Indian Bank)	107762259.6	
4506109	Central Bank of India (Zero Waste Project)	683898	
4506110	SBI, Lower Bazar, Shimla(JNNURM-EU)	61157.5	
4506111	Grant Fund- SBI, The Mall, Shimla- (CCBP A/c)	350295.5	
4506112	UCO Bank, ARTRAC, Grant Fund (Swachh Bharat Mission)	691427	
4506113	Grant Fund-Nationlized-SBI Bank,Anaj Mandi, PMAY (HFA) FUND	0	
4506114	Grant Fund-Nationlized-SBI Bank, Scandal Point, The Mall Shimla-CFC	0	
4506115	Grant Fund-Nationlized-Indian Bank, Scandal Point, The Mall Shimla-Public Contribution A/c	0	
4506116	Grant Fund-Nationlized- Bank of Baroda, The Mall Shimla-CFC	0	



4506117	Grant Fund-Nationlized- UCO Bank Main, The Mall Shimla- "Cesus"	0
4506118	Grant Fund-Nationlized- IDBI Bank, The Mall Shimla	0
4506201	Grant Fund-J and k Bank, The Mall, Shimla (JNNURM)	5872785
4506202	Grant Fund (JNNURM)- ICICI Bank, Shimla	1398351
4506203	Grant Fund-J and k Bank, Shimla (JNNURM - PIU)	175092
4506204	J&K Bank, Shimla (JNNURM - ASHIANA)	11612229.5
4506205	ICICI Bank Shimla (JNNURM Ashiana-II)	483642
4506206	HDFC Bank Shimla (JNNURM-RAY)	1930384.79
4506207	IndusInd Bank, Shimla (JNNURM-eGov.)	28995247.09
4506208	UCO BANK(ARTRAC), Shimla (Small Grant - ICLEI-SA)	1239845.14
4506209	ICICI Bank, Shimla (JNNURM-Capacity Building)	2986847
4506210	HDFC Bank Shimla (CHALLENGE FUND)	22844
4506211	IndusInd Bank Shimla(JNNURM-Sanitary Landfil Site)	3937590.32
4506212	Grant Fund, Beneficiary Share A/c, Himachal Gramin Bank, The Mall Shimla (Ashiana-JNNURM)	999361
4506213	AXIS Bank, Kasumpti, Grant Fund	1734976
4506214	Grant Fund-other Scheduled- Kotak Bank near Lift, The Mall Shimla	0
4506215	Grant Fund-other Scheduled-ICICI Bank, The Mall Shimla-CFC	0
4506216	Grant Fund-other Scheduled-HDFC Bank, The Mall Shimla Shimla Smart City	0
4506301	Grant Fund JNNURM (HPSCB Main)	899570
4506302	Grant Fund, HP State Co-op Bank, The Mall Shimla (Greater Shimla Water Supply & Sewerage Circle)	1127902
4506303	HPSCB CLC (NULM)	0
4506304	HPSCB Challenge Fund (Beneficiary Share)	0
4601001	Loans and advances to employees-HBA	0
4601002	Loans and advances to employees-Conveyance	0
4601003	Loans and advances to employees-Computer Advance	0
4601004	Loans and advances to employees-Festival Advance	3663771
4601005	Loans and advances to employees-Vehicle Advance	0
4601006	Loans and advances to employees-Warm Clothing	4442
4601007	Loans and advances to employees-Medical Advance	253714
4601008	Loans and advances to employees-Others	0
4602001	Employee Provident Fund Loans-	0
4603001	Loans to Others-	0
4604001	Advance to Suplliers and Contractors-Public Works	19897421
4604002	Advance to Suplliers and Contractors-Stores	8920019
4604003	Advance to Suplliers and Contractors-Material Issued to Contractors/Store	0
4604004	Advance to Suplliers and Contractors-Lease Rentals	0
4604005	Advance to Suplliers and Contractors-HP Accounts	0
4605001	Advance to Others-Permanent Advance	49404
4605002	Advance to Others-Advance against Projects	11447232
4605003	Advance to Others-Advance against Scheme	957891
4605004	Advance to Others-Grants	0
4605005	Advance to Others-Temporary Advance to HODs	156485087
4606001	Deposit with External Agencies-Electricity	12616436
4606002	Deposit with External Agencies-Telephones	12621
4606003	Deposit with External Agencies-Water	4388827



4606004	Deposit with External Agencies-Petrol Pumps	2200	
4606005	Deposit with External Agencies - Others	12207198	
4608001	Other Current Assets-IIP 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	
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	41801	
4801001	Loan Issue Expenses-	0	
4802001	Discount on Issue of Loans	0	
4803001	Other Miscellaneous Expenditure	0	
4809001	Misc. expenditure to be written off - Others	0	
	Total	9870343408	9870343408

