

**SHIMLA MUNICIPAL CORPORATION**

**BALANCE SHEET**

**AS ON 31.3.2017**

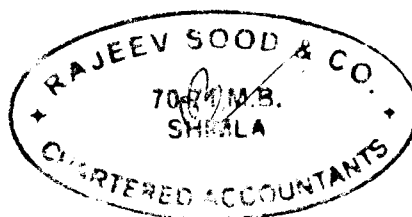
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**SHIMLA MUNICIPAL CORPORATION**

**BALANCE SHEET AS ON 31.03.2017**

Code No.	Description of Item	Schedule No.	Current Year Amount (₹)	Previous Year Amount (₹)
	<b><u>LIABILITIES:-</u></b>			
	<b><u>Reserve &amp; Surplus</u></b>			
310	Municipal General Fund	B-1	2,416,928,628	3,037,040,186
311	Earmarked Funds	B-2	308,186,817	303,716,191
312	Reserves	B-3	517,011,093	449,558,442
	<b>Total Reserves &amp; Surplus</b>		<b>3,242,126,538</b>	<b>3,790,314,819</b>
320	Grants, Contributions for Specific Purposes	B-4	866,442,571	482,762,231
	<b><u>Loans:-</u></b>			
330	Secured Loans	B-5	5,712,234	24,206,033
331	Unsecured Loans	B-6	0	0
	<b>Total Loans</b>		<b>5,712,234</b>	<b>24,206,033</b>
	<b><u>Current Liabilities &amp; Provisions</u></b>			
340	Deposits Received	B-7	58,417,457	52,598,559
341	Deposits Works	B-8	11,895,157	11,895,157
350	Other Liabilities (Sundry Creditors)	B-9	2,260,082,706	1,688,987,578
360	Provisions	B-10	0	0
	<b>Total Current Liabilities &amp; Provisions</b>		<b>2,330,395,320</b>	<b>1,753,481,294</b>
	<b>TOTAL LIABILITIES</b>		<b>6,444,576,664</b>	<b>6,050,764,377</b>



**BALANCE SHEET AS ON 31.03.2017**

<b>ASSETS:-</b>				
<b>Fixed Assets</b>		<b>B-11</b>		
410	Gross Block		6,206,698,211	6,003,670,385
411	Less:- Accumulated Depreciation		1,989,691,265	1,836,706,101
	<b>Net Block</b>		<b>4,217,006,945</b>	<b>4,166,964,283</b>
412	Capital Work In Progress		97,128,791	99,260,868
	<b>Total Fixed Assets</b>		<b>4,314,135,736</b>	<b>4,266,225,151</b>
<b>Investments</b>				
420	Investments General Fund	<b>B-12</b>	372,101,024	227,209,291
421	Investment Other Funds	<b>B-13</b>	901,141,014	858,673,196
	<b>Total Investments</b>		<b>1,273,295,938</b>	<b>1,085,972,490</b>
<b>Current Assets Loans &amp; Advances</b>				
430	Stock in Hand (Inventories)	<b>B-14</b>	6,950,076	5,117,707
431	Sundry Debtors (Receivables) Gross Amount	<b>B-15</b>	291,265,150	222,073,678
432	Less:- Accumulated Provisions Against Bad		0	0
	<b>Net amount Outstanding</b>		<b>291,265,150</b>	<b>222,073,678</b>
440	Prepaid Expenses	<b>B-16</b>	0	0
450	Cash and Bank Balance	<b>B-17</b>	342,505,995	213,562,785
460	Loans, Advances & Deposits	<b>E-18</b>	216,481,968	259,770,764
461	Less:- Accumulated Provisions Against		0	0
	<b>Net Amount Outstanding</b>		<b>216,481,968</b>	<b>259,770,764</b>
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>857,203,189</b>	<b>700,524,935</b>
470	Other Assets	<b>B-19</b>	41,801	41,801
480	Miscellaneous Expenditure(to the extent not	<b>B-20</b>	0	0
	Notes to Accounts	<b>E-21</b>		
<b>TOTAL ASSETS</b>			<b>6,444,676,664</b>	<b>6,050,764,377</b>

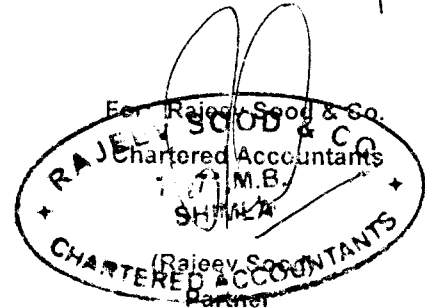
Commissioner  
M.C. Shimla

Joint Commissioner  
M.C. Shimla

Accounts Officer  
M.C. Shimla

Place :- Shimla

Date :- 31-07-2020



## Income and Expenditure Account

for the year ending on 31.3.2017

Code No.	Head of Account	Schedule No.	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4	5
	<b>INCOME:</b>			
110	Tax Revenue	I-1	157,435,800	235,518,257
120	Assigned Revenues & Compensation	I-2	273,519,846	251,818,157
130	Rental Income from Municipal Properties	I-3	33,532,891	29,725,979
140	Fees & User Charges	I-4	362,469,700	337,662,448
150	Sale & Hire Charges	I-5	1,878,515	1,157,163
160	Revenue Grants, Contributions & Subsidies	I-6	193,091,330	227,955,919
170	Income from Investments	I-7	34,250,235	19,315,500
171	Interest Earned	I-8	7,857,431	8,180,156
180	Other Income	I-9	10,451,106	3,044,268
<b>A</b>	<b>TOTAL INCOME:</b>		<b>1,075,086,854</b>	<b>1,114,407,908</b>
	<b>EXPENDITURE:</b>			
210	Establishment Expenses	I-10	477,762,191	515,913,701
220	Administrative Expenses	I-11	38,362,125	23,618,764
230	Operations & Maintenance	I-12	836,728,686	137,829,699
240	Interest & Finance Expenses	I-13	9,806,993	33,223,734
250	Programme Expenses	I-14	119,078	362,878
250	Revenue Grants, Contributions & subsidies	I-15	540,424	1,567,237
270	Provisions & Write off	I-16	0	0
271	Miscellaneous Expenses	I-17	0	0
272	Depreciation		152,985,164	154,538,904
<b>B</b>	<b>TOTAL EXPENDITURE:</b>		<b>1,516,304,831</b>	<b>867,054,917</b>
<b>A-B</b>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(441,217,808)	247,352,991
280	Add: Prior period Items (Net)	I-18	178,800,750	(3,857,770)
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period</i>		(262,417,058)	243,495,221
290	Less: Transfer to Reserve Funds		0	
	<b>Net balance being surplus/ deficit carried over to Municipal Fund</b>	0	<b>-620,111,558</b>	<b>243,495,221</b>

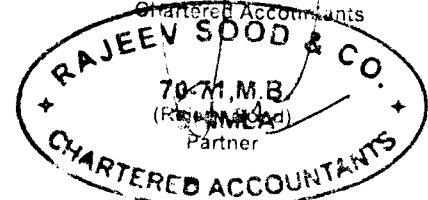
Commissioner  
M.C. Shimla

Joint Commissioner  
M.C. Shimla

Accounts Officer  
M.C. Shimla

Place : Shimla  
Date : 31-07-2020

For: Rajeev Sood & Co.  
Chartered Accountants



## 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**

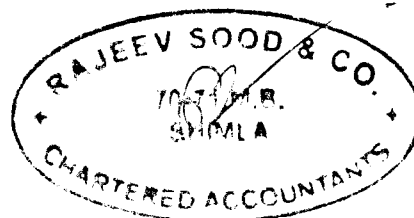
All the Fixed Assets are carried at cost less accumulated depreciation. Depreciation is provided (except in case of Land) on the written down value method and at the rates as specified in the Income Tax Act, 1961.

### **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.

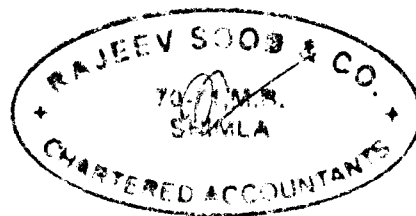
## Employee Benefits

- 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. F earmarked Funds represents General Provident Fund of Rs. 238498885/- , Contributory Pension Fund of Rs. 83310213 and Pension & Gratuity Fund having a negative balance of Rs. 13621401.
3. Addition to the reserves has been made to the extent of Rs. 67452651 which includes capital contribution made up of capital grants from Central Govt., State Govt. and various external agencies.
4. Grant & Contributions for specific purposes represents unutilized grant amounting to Rs. 856442571 (opening balance of Rs. 482762231 addition & utilization of @ 654515073 and @ 270553862).

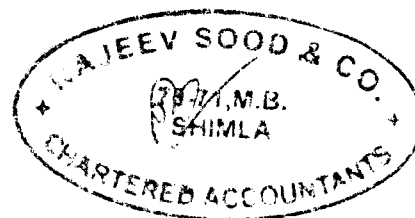
An amount of Rs. 173,754,000 had been wrongly debited and considered as Revenue Grants & Contribution in Year 2015-16. The above error has been rectified in the current year through an adjustment entry under the head Prior period items.

The closing balance of Grants is overstated by an amount of Rs. 280871 due to totaling error in the software of MC.

5. Deposits received amounting Rs. 70,312,614 includes EMD Security from contractors, Water Meter security from customers and security received from customer in respect of community centers. The corporation is in the process of identifying unclaimed security/EMD etc. and the same will be credited to income & Expenditure Account in due course.
6. Total Current Liabilities and provisions include the following:
  - a) Payable to IPI Department Rs. 2174739965/- (including Rs. 571261341 for the year 2016-17) on the account of cost of water.
  - b) Other Current Liabilities -Rs. 63342741 /-
7. The value of the fixed assets has been taken on historical cost less accumulated depreciation.

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

- i. Furniture & Fittings @10%
- ii. Residential Buildings @5%
- iii. Official and commercial buildings @10%
- iv. Toilets and Pump houses @10%
- v. Office Equipments @15%

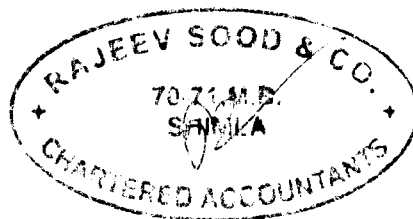




- vi. Dumper Containers @15%
- vii. Plant & Machinery @15%
- viii. Vehicles @15%
- ix. Computer Equipments @60%
- x. Public Lighting @10%
- xi. Water Ways Reservoir @10%
- xii. Sewerage and Drainages @10%
- xiii. Road & Bridges @10%
- xiv. Other fixed Assets @15%

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

8. Capital Work-in Progress has opening balance of Rs. 9,92,60,868 and closing balance of Rs. 9,71,28,791. Capitalization to the tune of Rs. 21,32,077 has been done. 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.
9. Investment in other Funds amounting Rs. 901144014/- represents General Provident Fund investment of Rs. 235000000/-, CPS Fund investment of Rs. 70150070/- and Grant Fund Investments of Rs. 595993944/-.
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. 67,171,749 (including Show Tax)
  - b) Rent Rs. 33,107,818 (including rent from Commercial Buildings, Shops and Stalls)
  - c) License fees recoverable 276902/- no such recovery exists.
  - d) Interest due from Employees amounting Rs. 507602
  - e) Receivable from hospital due amounts to Rs. 26,22,482/- which has not been adjusted since last two years and no such details exists in such respect.
12. Loans, Advances and Deposits 216401968/- includes advances given to HOD's amounting to Rs. 155929574 and advances to HFSEB amounting to Rs. 15570028 and other advances of Rs. 44982366. Advances given to the HOD's stands unadjusted since the year 2007-08 and is being reported in the audit report repeatedly, however no action has been taken in this regard.
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. We have compiled the attached Balance Sheet of Shimla Municipal Corporation as at 31st March 2017 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. 2016-17

### (A) Observations related to Finance & Accounts Department

#### 1. INTERNAL CONTROL SYSTEM

It has been observed that proper procedure regarding the preparation, verification, approval and posting of vouchers has been followed. The Financial Accounting Software needs to be updated so that the confirmation, processing and updating is done on real time basis. There are certain bugs in the software which makes the system prone to errors.

It has been further observed that the staff is not properly trained to operate the software and lacks knowledge as required.

The corporation needs to improve the skills of the staff in order to ensure the proper execution of work.

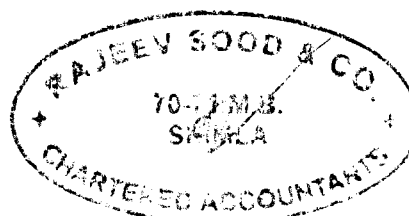
#### 2. ADVANCES TO HEADS OF DEPARTMENT

Advances to Heads of Department amounting Rs. 15,59,29,574 has not been adjusted since years. 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.

#### 3. Capital Work-in-Progress

Capital Work-in Progress has opening balance of Rs. 9,92,50,868 and closing balance of Rs. 9,71,28,791. Capitalization to the tune of Rs. 21,32,077 has been done. 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.

#### 4. UNSPENT GRANTS

It has been observed that a substantial amount of grants remain unspent. The amount of unspent grants as on 31.03.2017 amounts to Rs. 86,64,42,571/- . The terms and conditions of the grants sanctioned and disbursed are not fulfilled and there are possibilities of recall of such grants and also forfeiture of unspent grant and unclaimed grants. 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.

An amount of Rs. 178,754,000 had been wrongly debited and considered as Revenue Grants & Contribution in Year 2015-16. The above error has been rectified in the current year through an adjustment entry under the head Prior period items.

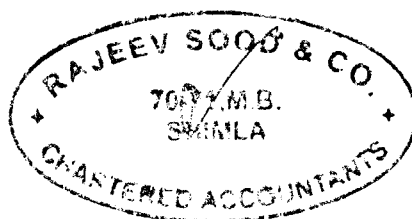
The closing balance of Grants is overstated by an amount of Rs. 260871 due to totaling error in the software of MC.

#### (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 31.03.2017 is 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

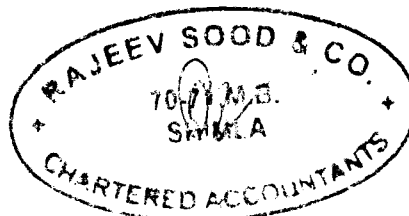
A Summary Statement of bill raised shall be prepared ward-wise and tax-head-wise, in Form P&OT-1 on monthly basis within 7 days from the end of the previous month and required to be sent to Accounts Department.

#### 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 refunds/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. Provisions for Doubtful Receivables

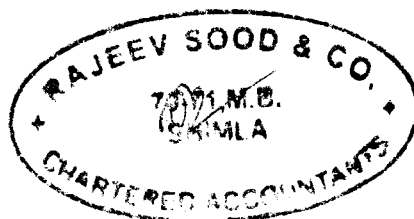
Ageing of receivables of Property Taxes (arrears of property taxes) have not been made available by the department. Due to which provisions against receivables of Property taxes have not been made as on 31.03.2017.

### (E) Observations related to Health Department

It has been observed 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 refunds/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

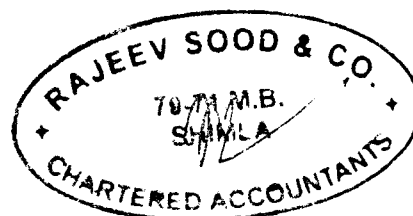
If for any reasons it is decided by the Shimla Municipal Corporation to write off any other income dues, the details of write off has to be entered in the statement of write off by the respective departments in form OTH-4. These statements are required to be sent to the accounts department on monthly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

### (F) Observations related to Health 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 refunds/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.

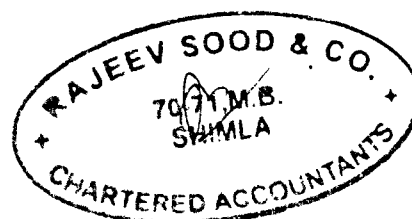
## 5. Provisions for Doubtful Receivables

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 31.03.2017.

### (G) Observations related to IT-Cell

At the time of pre-audit we have observed that accounting software prepared by M/S Technorite Company is not fully developed. Following reports are not yet generated in computer software:

- (i) Receipt & Payments Account
- (ii) Income & Expenditure Account
- (iii) Balance Sheet
- (iv) Schedule of Final Account
- (v) Bank Reconciliation Statement



- (vi) Ratio Analysis
- (vii) Cash Flow Statements
- (viii) Budgeting & MIS Reports
- (ix) 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.

### (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 has not taken any action for long time. There are needs for improving the skill of staffs or workers; otherwise corporation needs to recruit the skilled staff.

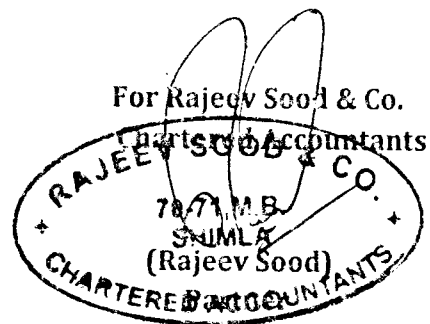
Due to this inconvenience it becomes difficult to us to conduct audit in computer based accounting environment.

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: 31-07-2020



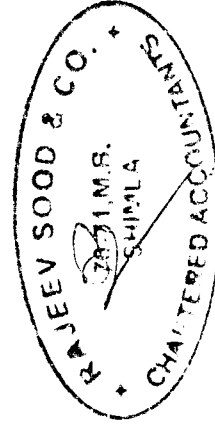


SCHEDULES: ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

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

Amount in (₹)

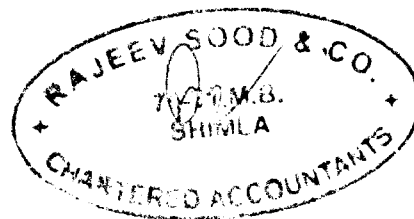
Code No.	Particulars	Opening balance as per the last account	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
		3	4	5 (3+4)	6	7 (5-6)
1	2	3037040186	0	3037040186	0	3037040186
3101001	Municipal Fund					
3109001	Excess of Expenditure over income	0	0	0	0	(620,111,557.75)
	Total Municipal Fund	3037040186	0	3037040186	0	2415928628



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

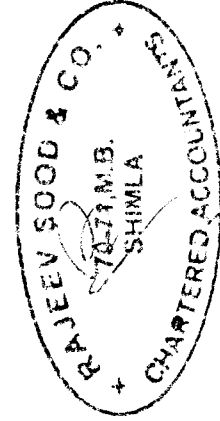
Amount in (₹)

Particulars	Pension Fund	General Provident Fund	Contributory Pension Fund (Scheme)	Total Funds
Code No.	3117002	3117001	3117003	
Opening balance (a)	1841350	238204007	63620860	303716197
(i) Addition to the special Fund	0	0	0	0
Transfer to Municipal Fund	0	0	0	0
Interest/Dividend earned on special fund investment	0	10799504	14,9113	12278317
Profit on disposal of special Fund investment	0	0	0	0
Appreciation in value of Special fund Investments	0	0	0	0
Other activities	92148050	62358647	18668754	173055451
<b>Total (b)</b>	<b>92148050</b>	<b>73138151</b>	<b>20047867</b>	<b>185334068</b>
<b>Total (a+b)</b>	<b>94039380</b>	<b>311342152</b>	<b>83668727</b>	<b>489050259</b>
(ii) Payment out of Fund	0	0	0	0
(i) Capital expenditure on fixed assets	0	0	0	0
Others	0	0	0	0
<b>Sub- Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue Expenditure on	0	0	0	0
Payments out of Special Funds	107660781	72844147	358514	180863442
Grant	0	0	0	0
Other Administrative Charges	0	0	0	0
<b>Sub- Total</b>	<b>107660781</b>	<b>72844147</b>	<b>358514</b>	<b>180863442</b>
(iii) Other:	0	0	0	0
Loss on disposal of Special Fund investment diminution in value of Special Fund Investments transferred to Municipal Fund	0	0	0	0
<b>Sub- Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total of (i)+(ii)+(iii) ©</b>	<b>107660781</b>	<b>72844147</b>	<b>358514</b>	<b>180863442</b>
Net Balance at the year end (a+b)-(c)	(13,621,401)	238498005	83310213	308186817
<b>Grand Total of The Special Fund</b>	<b>(13,621,401)</b>	<b>238498005</b>	<b>83310213</b>	<b>308186817</b>



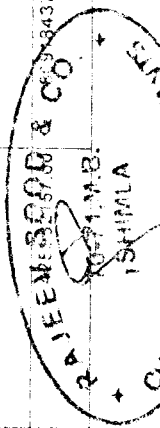
Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Amount in (₹)				
		Opening balance (Rs)	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10-01	Capital contribution	449558442	67452651.00	517011093	0	517011093
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
	<b>Total Reserve Funds</b>	449558442	67452651	517011093	0	517011093



**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	214077550	108946741	78874857	0.00	38177803	42885280	482762231
(b) Addition to the grants							
i) Grants received during the the year	218511523	171912483	31468015	0.00	2139908	4922169	429354098
ii) Interest/Dividend Received on grants investments	44427378.00	1979597.00	0.00	0.00	0.00	0.00	46406975.00
iii) Profit on disposal of grant investment							
iv) Appreciations in value of grant Investments							
v) Other addition		17875400.00			0	0	17875400.00
<b>Total (a+b)</b>	<b>233338901</b>	<b>352646080.00</b>	<b>31468015</b>	<b>0.00</b>	<b>2139908</b>	<b>4922169</b>	<b>854515073</b>
c) Payment out of Funds	0	0	110342872	0.00	4037771	47607449	113727304
i) Capital Expenditure on Fixed Assets	47063143	7413318.00	13030190	0.00	0	0	67352351
Others	0	0.00	0	0.00	0	0	0
<b>Sub-Total</b>	<b>47063143.00</b>	<b>7413318.00</b>	<b>13030190.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57452351</b>
ii) Revenue Expenditure on							
Salary, wages and allowances and repair maintenance work poor welfare activities etc	130787936	26177228.00	10265620	0.00	9815002.00	0	183240546
Rent	0	0.00	0	0.00	0	0	0
Other Administrative Charges	0	0.00	0	0.00	0	0	0
<b>Sub-Total</b>	<b>130787936</b>	<b>26177228.00</b>	<b>10265620</b>	<b>0.00</b>	<b>9815002</b>	<b>0</b>	<b>183240546</b>
(iii) Other:	1508490.00	704118.00	6198725	0.00	0	0	2014136
Loss on disposal of special fund investment							
Elimination in value of special fund investments transferred to Municipal Fund							
<b>Sub-Total</b>	<b>1508490.00</b>	<b>704118.00</b>	<b>6198725</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2014136</b>
<b>Total of (a+ii+iii) c)</b>	<b>195974632</b>	<b>35500694.00</b>	<b>28424435.00</b>	<b>0.00</b>	<b>9815002</b>	<b>0</b>	<b>270874739</b>
Net Balance at the year end (a+b)-c)	281421813.77	425592157.00	83913437	0	33502709	47607449	66542571
Total Grants & Contribution for specific Purpose	281421813.77			0	30502709	47607449	366442571


  
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 CHITAMPALA

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

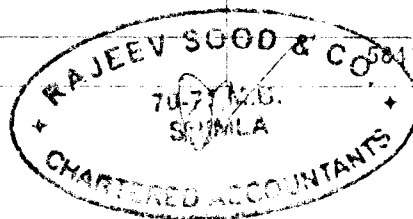
Code No	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
3301001	Loan from Central Govt.	0	0
3302001	Loan from State Govt.	0	20000000
3303001	Loan from Govt Bodies & associations	0	0
3304001	Loan from International Agencies	0	0
3305001	Loans from banks & other financial institutions	5712234	4206033
3306001	Other Term Loans	0	0
3307001	Bonds & Debentures	0	0
3308001	Other loans	0	0
	<b>Total Secured Loans</b>	<b>5712234</b>	<b>24206033</b>

**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.	0	0
3312001	Loan from State Govt.	0	0
3313001	Loan from Govt Bodies & associations	0	0
3314001	Loan from International Agencies	0	0
3315001	Loans from banks & other Financial Institutions	0	0
3316001	Other Term Loans	0	0
3317001	Bonds & Debentures	0	0
3318001	Other loans	0	0
	<b>Total Secured Loans</b>	<b>0</b>	<b>0</b>

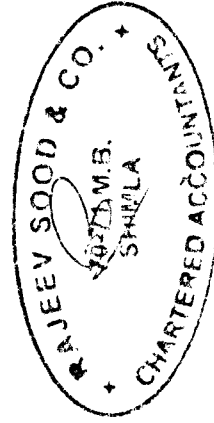
**Schedule B-7: Deposits Received [Code No 340]**

Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
3401001	EMD From Contractors	3817962	4295931
3401002	Security From Contractors	38730595	32724526
3402003	Water Security from Customer	15664351	15332901
3408001	From Others (Security of Community Centre)	204549	245201
	<b>Total Deposits Received</b>	<b>6117457</b>	<b>52598559</b>



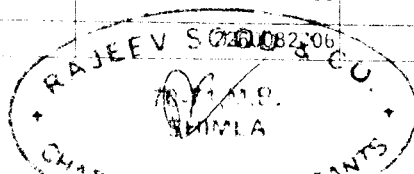
Schedule B-8: Deposits Works [Code No 341]

Code No.	Particulars	Opening balance as 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
3411001	Civil Works	800000	0	0	0	800000
3412001	Electric Works	0	0	0	0	0
3413001	Others	11095157	0	0	0	11095157
3413001	Other Deposit Works	0	0	0	0	0
	<b>Total of Deposit Work</b>	<b>11895157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11895157</b>



**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	2174739965	1621008783
3501002	Other Liabilities - Creditors Contractors	7090897	673358
3501003	Other Liabilities - Creditors Expenses	7631400	6648381
3501005	Creditors- Payable Against Specific Scheme	92	92
3501101	Employees Liabilities- Gross Salary	1160478	0
3501102	Other Liabilities - Employees Liabilities-Net Salary	38744131	35948392
3501103	Other Liabilities - Employees Liabilities-Salary Unpaid	2390810	2773473
3501104	Other Liabilities - Employees Liabilities-PF Payable	4232591	4232591
3501105	Other Liabilities - Employees Liabilities- Pension	5954746.32	4651694
3501106	Other Liabilities - Employees Liabilities- Gratuity	274501	197585
3501107	Employees Liabilities- Welfare funds	291753	52732
3501108	Employees Liabilities- Leave Salary Payable	222869	32504
3502001	Other Liabilities - Recoveries Payables - P.F. Deductees	3478600	3737954
3502002	Other Liabilities - Recoveries Payables - LIC	2502254	2477127
3502003	Other Liabilities - Recoveries Payables- Loans	2072992	2659268
3502004	Other Liabilities - Recoveries Payables - Societies Loans	77641	66226
3502005	Recovery Payable- Service Tax	1517319	84500
3502007	Other Liabilities - Recoveries Payables - TDS	112682	13132
3502009	Other Liabilities - Recoveries Payables - VAT	1982909	-306521
3503010	Recoveries Payable-Works Contract etc.	624223	487573
3503011	Other Liabilities - Recoveries Payables - GIS	251	2105
3503212	Other Liabilities - Recoveries from staff on Deputation	3026707	2948333
3503013	Other Liabilities - Recoveries Payables - Others (P.D)	23104	59404
3503005	Govt. Dues Payable-Court Attachment etc	629501	0
3503006	Govt. dues etc. payable- Workers Welfare Cess	666775	279364
3504001	Refunds Payable-Taxes	0	0
3504002	Refunds Payable- Other Revenue (Excess Deduction of interest from Employees)	114919	14919
3504105	Advance collection of revenues-Rent	0	31710
3504106	Advance Collection of Revenues Advertisement Charges	0	0
3505001	Others-Compensation Payable	1055862	0
3508002	Others-State Cheque	572789	572789
<b>Total other Liabilities (Sundry Creditors)</b>		<b>21008206</b>	<b>1688987578</b>





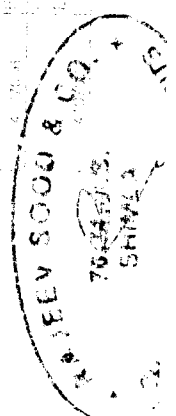


Schedule B-11: Fixed Assets [Code No. 410 & 411]

Head of Account	Particulars	Gross Block				Accumulated Depreciation			Net Block	
		Opening Balance as on 01.04.2016	Additions	Deductions	Closing Balance as on 31.03.2017	Opening Balance as on 01.04.2017	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
	<b>Land &amp; Buildings</b>									
4101001	Land & Buildings	1,771,460	0	0	1,771,460	0	0	0	1,771,460	1,771,460
4101002	Land Under Buildings	388,610,637	0	0	388,610,637	0	0	0	388,610,637	388,610,637
4101003	Land Over Markets & Others	1,033,485,296	0	0	1,033,485,296	0	0	0	1,033,485,296	1,033,485,296
4101004	Land Parks	14,308,503	9,141,555	0	23,450,058	0	0	0	23,450,058	14,308,503
4101006	Land Vacant Land	1,275,432,425	0	0	1,275,432,425	0	0	0	1,275,432,425	1,275,432,425
4101007	Land Forest Land	45,624,222	3,221,302	0	49,445,524	0	0	0	49,445,524	45,624,222
4102001	Buildings - Residential	257,025,876	0	0	257,025,876	101,790,998	7,761,794	109,552,792	147,474,084	155,235,876
4102002	Buildings - Official	255,205,196	536,303	0	255,742,499	165,145,402	9,056,703	174,202,105	81,537,306	69,656,704
4102003	Buildings - Commercial	849,313,282	10,217,564	0	859,530,846	520,329,600	33,150,765	553,479,365	300,059,481	322,992,682
4102004	Buildings - Pump houses & Key Man Chambers	11,294,393	0	0	11,294,393	2,167,926	212,647	5,380,573	1,913,820	2,126,467
4102005	Buildings - Toilets	35,441,402	3,679,278	0	39,120,680	21,531,779	1,619,540	24,151,299	15,969,381	13,909,673
4102007	Parking	23,260,451	0	0	23,260,451	8,641,999	1,473,895	10,115,754	13,264,697	14,738,552
	<b>Infrastructure Assets</b>									
4103001	Roads & Bridges - concrete	21,629,379	2,508,190	0	24,137,569	8,143,817	1,553,023	9,697,500	14,440,069	13,485,562
4103002	Roads & Bridges - Black Topped	71,653,196	16,467,013	0	728,120,139	446,403,061	27,658,035	474,061,096	254,059,103	365,212,125
4103003	Roads & Bridges - Foot Path	150,310,161	6,306,528	0	156,616,689	79,442,877	7,470,627	86,913,504	69,701,195	70,967,284
4103004	Roads & Bridges - Bridges	35,864,712	0	0	35,864,712	24,002,245	1,286,247	25,288,492	11,576,220	12,662,467
4103005	Roads & Bridges - Stairs and Sinks	10,783,589	1,243,388	0	12,026,957	4,969,625	671,883	5,741,608	6,387,350	5,819,345
4103101	Overbridge & Drainage Open Drains	44,951,867	5,480,651	0	50,432,518	25,726,651	2,499,134	28,225,795	23,726,033	22,834,516
4103102	Overbridge & Drainage - Sewerage	35,724,664	65,001,143	0	1,00,725,807	81,960,018	17,640,581	99,600,606	177,151,799	133,794,247
4103103	Overbridge & Drainage - Storm Water Drainage	7,229,945	3,024,067	0	10,254,012	2,569,413	613,339	3,182,845	5,521,773	4,461,295
4103105	Overbridge & Drainage - Water	61,763,965	2,289,829	0	64,053,794	20,693,373	5,407,657	26,100,030	56,652,671	41,071,593

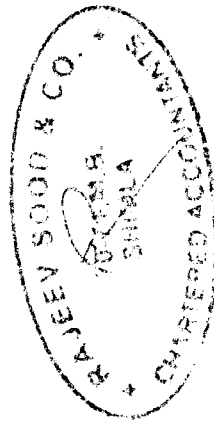
RAJEEV SOOD & CO. CHARTERS  
705, 7th Floor, SHARDA  
SHARDA

410022	Water ways - Open Wells	82,555,779	874,417	0	83,430,196	53,289,667	2,074,026	56,264,531	27,165,665	29,266,114
410023	Water ways - Reservoirs	25,727,754	1,543,000	0	27,270,754	15,957,093	1,064,169	17,011,269	10,258,495	9,770,851
410030	Public Lighting - Lamp Poles	129,758,377	41,021,655	0	170,780,032	75,965,874	7,430,230	83,397,137	87,382,922	53,751,804
410032	Public Lighting - Transformers	0	2,183,133	0	2,183,133	0	109,157	109,157	2,073,976	0
Other Assets:										
410033	Plant & Machinery - Project	48,068,540	0	0	48,068,540	41,222,050	726,980	4,940,036	4,119,533	4,848,533
410039	Plant & Machinery - Pump	5,491,087	1,782,904	0	7,273,991	2,825,798	532,588	3,259,524	3,215,376	2,665,298
410043	Plant & Machinery - Others	148,858,210	0	0	148,858,210	50,420,911	14,724,500	63,169,408	83,484,794	88,247,295
410044	Vehicles - Cars	3,155,060	0	0	3,155,060	2,222,232	129,924	2,362,156	732,903	932,827
410045	Vehicles - Jeeps	5,893,912	0	0	5,893,912	3,442,573	3,36,713	3,795,272	1,903,640	2,244,753
410049	Vehicles - Cycles	5,773,237	0	0	5,773,237	2,343,435	429,652	2,897,541	2,435,595	1,323,349
410050	Vehicles - Trucks	48,632,414	2,150,124	0	50,782,538	30,890,987	2,807,540	33,169,431	16,381,603	17,241,832
410057	Vehicles - Tractors	0	4,653,703	0	4,653,703	0	942,478	348,478	4,310,225	0
410062	Office & other Equipment - Computers	8,138,744	2,204,300	0	10,343,044	8,038,145	899,276	8,777,421	1,555,713	101,589
410063	Office & other Equipment - Faxes	47,191	0	0	47,191	44,122	760	43,892	4,309	5,061
410064	Office & other Equipment - Photocopiers	1,138,695	88,304	0	1,227,000	900,723	61,745	962,473	371,749	327,486
410065	Office & other Equipment - Printers	83,936	0	0	83,936	32,734	630	33,064	3,572	4,202
410066	Office & other Equipment - Laboratories	629,250	5,000	0	634,250	590,375	32,681	623,056	188,194	214,875
410067	Office & other Equipment - Copiers	10,600	10,581	0	21,181	31,916	6,626	49,312	5,493	49,514
410068	Office & other Equipment - Others	2,457,262	32,000	0	2,489,262	2,192,909	103,716	2,296,625	587,727	653,353
410069	Plant & Machinery - Electrical Appliances	47,136	0	0	47,136	393,533	8,304	333,852	72,485	30,533
410073	Plant & Machinery - Electrical Appliances - Others	807,090	159,098	0	966,188	510,007	47,130	767,244	468,626	327,181
410074	Plant & Machinery - Electrical Appliances - Others - Spare Parts	21,000	0	0	21,000	10,251	1,216	11,467	10,041	11,152
410075	Plant & Machinery - Electrical Appliances - Others - Spare Parts	310,394	0	0	310,394	136,121	34,000	169,301	102,203	83,027
410076	Plant & Machinery - Electrical Appliances - Others - Spare Parts	101,240	58,540	0	159,780	308,029	21,598	52,247	231,543	316,231
410077	Plant & Machinery - Electrical Appliances - Others - Spare Parts	65,242	0	0	65,242	432,085	16,219	638,601	143,947	166,457



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410702	Fixed Fixed Assets - Other	508,594	0	508,594	45,477	197,795	109,289	451,806
410703	Other Fixed Assets - Transport	7,310,246	0	10,755,242	474,707	5,363,958	4,391,267	1,464,111
410704	Other Fixed Assets - Buildings	8,524,545	0	8,581,540	395,714	4,495,328	2,180,711	2,571,435
410705	Other Fixed Assets - Other	10,205,292	0	10,015,287	1,073,704	9,715,967	7,589,330	3,526,624
	Total Fixed Assets	5,001,870,385	0	8,201,598,111	1,816,106,101	1,689,691,255	4,117,005,645	4,065,981,283

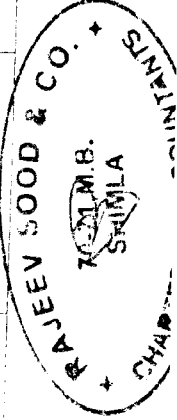


Schedule B-12: Investments - General Fund [Code 420]

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	3	4	5	6	7	
4201001	Central Govt. Securities						
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	372151924			227299294		
		372151924			227299294		

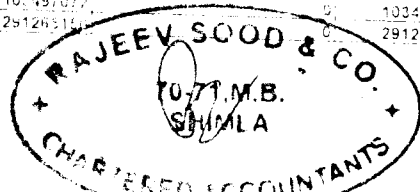
Schedule B-13: Investments - Other Funds [Code 421]

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:	235000000		40267335			
	Total of GP Fund Investments:-	235000000		40267335			
4218001	Pension Fund Investments:	0		0			
	Total of Pension Fund Investments:-	0		0			
4218001	CPS Fund Investment	70150070		224631948			
	Total CPS Fund Investment:-	70150070		224631948			
4218001	Grant Fund Investments:	595993944		591713912.5			
	Total of Grant Fund Investments:-	595993944		591713913			
	Grand Total of Other Fund Investments	501144014		856673196			



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

Code No. 1	Particulars 2	Gross Amount 3	Provision for Outstanding 4	Net Amount 5=(3-4)	Previous year Net 6
431-10-01	Receivables for Property Taxes		0		
	Upto 2 Years	66578619	0.00	66578619	42905735
	More than 2 Years but less than 3 Years		0.00	0	0.00
	More than 3 Years but less than 4 Years		0.00	0	0.00
	More than 4 Years but less than 5 Years		0.00	0	0.00
	More than 5 Years		0.00	0	0.00
	Net Receivables of Property Taxes	66578619	0.00	66578619	42905735
431-19-01	Receivables of other Taxes -Sewerage Tax		0		
	Upto 2 Years	0	0	0	2454852
	More than 2 Years but less than 3 Years		0	0	0.00
	More than 3 Years but less than 4 Years		0	0	0.00
	More than 4 Years but less than 5 Years		0.00	0	0.00
	More than 5 Years		0.00	0	0.00
	Net Receivables of Other Taxes -Sewerage Tax	0	0.00	0	0.00
431-19-02	Receivables of other Taxes -Water Tax		0		
	Upto 2 Years	0	0	0	264915
	More than 2 Years but less than 3 Years		0	0	0.00
	More than 3 Years but less than 4 Years		0.00	0	0.00
	More than 4 Years but less than 5 Years		0.00	0	0.00
	More than 5 Years		0.00	0	0.00
	Net Receivables of Other Taxes -Water Tax	0	0.00	0	0.00
431-19-03	Receivables of other Taxes -Snow Tax		0		
	Upto 2 Years	593130	0	593130	762380
	More than 2 Years but less than 3 Years	593130	0	593130	762380
	More than 3 Years but less than 4 Years		0	0	0.00
	More than 4 Years but less than 5 Years		0.00	0	0.00
	More than 5 Years		0.00	0	0.00
	Net Receivables of Other Taxes -Snow Tax	593130	0	593130	762380
431-30-01	Receivable for Fees & User Charges -Licence fees	276902	0	276902	280662
431-30-02	Receivable for Fees & User Charges -Advertisement Fees	0	0	0	0.00
	Sub- total	276902	0	276902	280662
431-30-03	Receivables for Fees and other Charges - Water		0		
	Upto 2 Years	120319427	0	120319427	99453897
	More than 2 Years		0	0	0.00
	Sub- total	120319427	0	120319427	99453897
431-40-01	Receivables from other Sources - Rent		0		
	Less than 2 Years	33107818	0	33107818	27006323
	More than 2 Years but less than 3 Years		0	0	0
	More than 3 Years		0	0	0
	Sub- total	33107818	0	33107818	27006323
431-40-02	Receivables from other Sources - Interest Accured & Due	67229170	0	67229170	45721545
431-40-03	Receivables from other Sources - Interest Accured & But Not Due on Grant Fund Investments	0	0	0	0
431-40-05	Receivables from other Sources - Interest due from Employees	537602	0	537602	580887
431-40-06	Receivables from other Sources - Hospital Dues	2622482	0	2622482	2622482
431-60-01	Receivable from Govt.-Grants	0	0	0	0
431-60-01	Receivable Control Account-Property Tax	0	0	0	0
431-60-02	Receivable Control Account-Cess	0	0	0	0
431-60-04	Receivable Control Account-Rent	0	0	0	0
	Sub- total	70389254	0	70389254	48924914
	Net Receivables from other Sources	102497077	0	102497077	75931237
	Total Sundry Debtors (Receivables)	291265150	0	291265150	222073678

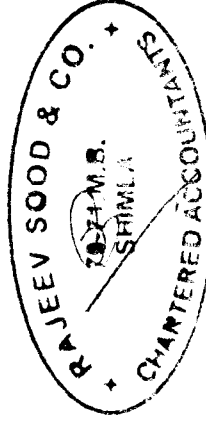


**Schedule B-14: Stock in Hand (Inventories) [Code 430]**

Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
4301001	Store -Opening Stock	0	0.00
4301002	Store -Closing Stock	6783333	4950964
4301003	Store -Purchases	0	0
4302001	Loose Tools	81399	81399
4308001	Others	85344	85344
	<b>Total Stock In Hand</b>	<b>6950076</b>	<b>5117707</b>

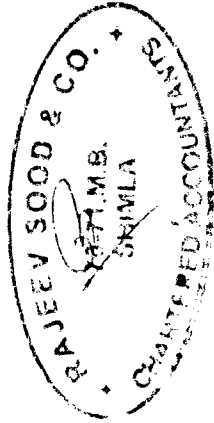
**Schedule B-16: Prepaid Expenses [Code No 440]**

Code No.	Particulars	Current year Amount (Rs.)	Previous year Amount (Rs)
1	2	3	4
4401001	Establishment Expenses	0.00	0.00
4402001	Administrative Expenses	0.00	0.00
4403001	Operation & Maintenance	0.00	0.00
	<b>Total Prepaid Expenses</b>	<b>0.00</b>	<b>0.00</b>

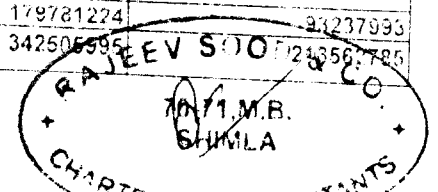


**Schedule B-17 : Cash and Bank Balances [Code No 450]**

Code No.	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
4501001	Cash	1109.00	1504
<b>Balance with Bank - Municipal Funds</b>			
4502101	Nationalised Banks -SBI	26698043.28	19035839
4502102	Municipal Fund State Bank of Patial, Shimla	3138047	2968782
4502103	UCB Bank (ARTRAC)	60478	58111
4502104	MC Fund- Indian Bank, Shimla(Property Tax Account)	8342988.55	5501240
4502105	MC Fund- Punjab & Sind Bank, Sanjauli (WWH)	1408064	1108615
4502201	Other Scheduled Banks-HDFC Bank	10415646.73	116454
4502301	Scheduled Co-operative Banks-HPSCB (Main)	61581681.31	20845835
4502302	Municipal Fund-H.P. State Co Op Bank, The Mall Sml	288567	277746
4502303	Municipal Fund Schdule Co-Op. Bank-HPSCB, Shimla	34990729	30839202
<b>Sub-total</b>		<b>146925245</b>	<b>80871823</b>



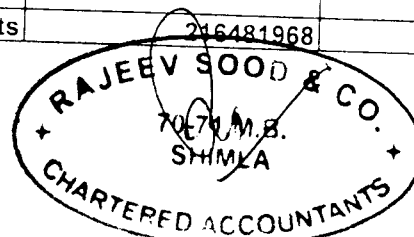
Balance with Bank - Special Funds			
4504101	Nationalised Banks-State Bank of Patiala	0	0
4504102	Nationalised Banks-PNB (Main)	4224827 32	23374850
4504103	Special Fund- SBI (P&G Fund)	1648217	7230216
4504301	Scheduled Co-operative Banks-HPSCB (Main) GP Fund	9925373	8846400
Sub-total		15798417	39451466
Balance with Bank - Grant Funds			
4506101	Grant Fund-UCO Bank ARTRAC Shimla (Biodiversity Management Committee A/C)	244137	213328
4506102	Nationalised Banks-PNB (Near Lift)	5076507 07	6395850
4506103	Nationalised Banks-UCO Bank (Main)	177543	170598
4506104	Nationalised Banks-District Treasury Shimla (PLA)	772780	772780
4506105	Grant Fund- Indian Bank The Mall Shimla (JNNURM)	302928	291047
4506106	Grant Fund -SBI Shimla (ESCROW ACCOUNT)	5149316	5609323
4506107	Penjab & Sind Bank, The Ridge, Shimla	65889 24	602355
4506108	Indian Bank (D. Soc. Eco. Census Account)	10843164	8852747
4506109	Central Bank of India (Zero Waste Project)	656055	621293
4506110	SBI, Lower Bazar, Shimla (JNNURM-EU)	17300023	24124396
4506111	Grant Fund- SBI, The Mall, Shimla- (CCBP A/c)	350944 5	371721
4506201	Grant Fund J and k Bank, The Mall Shimla (JNNURM)	5974490	7531784
4506202	Grant Fund (JNNURM)- ICICI Bank, Shimla	1355524	2376015
4506203	Grant Fund-J and k Bank, Shimla (JNNURM - PIU)	168719	162135
4506204	J&K Bank, Shimla (JNNURM - ASHIANA)	11683369 5	1695087
4506205	ICICI Bank Shimla (JNNURM Ashiana-II)	496585	502677
4506206	HDFC Bank Shimla (JNNURM-RAY)	2228898	4215684
4506207	Indusind Bank, Shimla (JNNURM-e-Gov)	29912540 09	6006226
4506208	UCO BANK(ARTRAC), Shimla (Small Grant - ICLEI-SA)	1724462 2	727832
4506210	HDFC Bank Shimla (CHALLENGE FUND)	13831015	18419877
4506211	Indusind Bank Shimla(JNNURM-Sanitary Landfill Site)	3744725 32	4741055
4506212	Grant Fund Beneficiary Share A/c Himachal Gramin Bank, The Mall Shimla (Ashiana-JNNURM)	7564641	
4506301	Scheduled Co-operative Banks-HPSCB (JNNURM)	867908	834183
4506302	Grant Fund, HP State Co-op Bank, The Mall Shimla (Greater Shimla Water Supply & Sewerage Circle)	59289000	0
Sub total		179781224	33237993
Total Cash and Bank Balances		342505995	34237993





**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	0	0
4601002	Loans and advances to employees- Conveyance	4968	0
4601003	Loans and advances to employees- Computer Advance	0	0
4601004	Loans and advances to employees- Festival Advance	4986991	3712180
4601005	Loans and advances to employees- Vehicle Advance	0	0
4601006	Loans and advances to employees- Warm Clothing advance	4442	4442
4601007	Loans and advances to employees-Medical Advance	91668	43668
4601008	Loans and advances to employees- Others	0	0
4602001	Employee Provident Fund Loans	0	0
4604001	Advance to Suppliers and Contractors-Public Works	19897421	18641241
4604002	Advance to Suppliers and Contractors-Stores	7311471	6210251
4604003	Advance to Suppliers and Contractors-Material Issued to Contractors/Store	0	0
4605001	Advance to others -Permanent Advances	30662	44381
4605002	Advance to Others-Advance against Projects	6635296	8126709
4605003	Advance to Others-Advance against Scheme	992891	4926820
4605005	Advance to others -Temporary Advance to HODs	155929574	159043190
4606001	Advance to others-Deposit with External agencies (Electricity)	15570028	42751814
4606002	Advance to others-Deposit with External agencies (Telephone)	12621	12621
4606003	Deposit with External Agencies-Water	4388827	16116827
4606004	Deposit with External Agencies-Petrol Pumps	2200	2200
4606005	Deposits with External Agencies- Others	622908	134420
	<b>Sub- Total</b>	<b>216481968</b>	<b>259770764</b>
4612001	Less: Accumulated Provisions against Loans Advances and Deposits(Schedule B-18 (a))	0	0
	<b>Total Loans, Advances and Deposits</b>	<b>216481968</b>	<b>259770764</b>



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

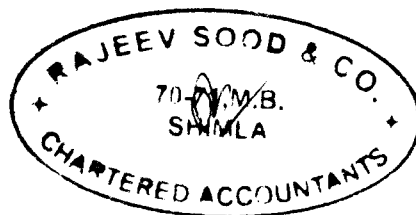
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
4611001	Loan to others		
4612001	Advances	0	0
4613001	Deposits	0	0
<b>Total Accumulated Provision</b>		<b>0.00</b>	<b>0.00</b>

**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	0	0
4701003	Deposit Works- Other	0	0
4704001	Suspense Account	0	0
<b>Total Other Assets</b>		<b>41801</b>	<b>41801</b>
		41801	41801

**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	0	0
4803001	Deferred Revenue Expenses	0	0
4809001	Others	0	0
<b>Total Miscellaneous Expenditure</b>		<b>0</b>	<b>0</b>
		0	0



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

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

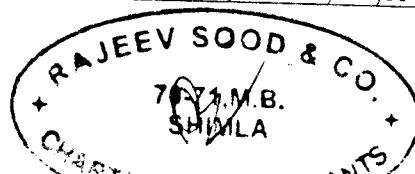
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1100101	Property Tax Residential Buildings	41,539,292	108,343,348
1100102	Property Tax Commercial Buildings	112,641,416	97,313,245
1100103	Property Tax Land	2,967,092	29,573,666
1100201	Water Tax	-	-
1100301	Sewerage Tax	-	-
1100701	Vehicle Tax	-	-
1100801	Tax on Animals	-	-
1101401	Show tax	-	-
	<b>Total Tax Revenue</b>	<b>288,000</b>	<b>288,000</b>
		<b>157,435,800</b>	<b>235,518,257</b>

**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	12,577,306	22,589,252
1201004	Taxes & Duties Collected by other- Tax on Sale of Liquor	6,483,801	5,386,905
1202001	Compensation in lieu of Taxes/Duties-Compensation in lieu of Octroi	254,458,739	223,842,000
	<b>Total Assigned Revenues &amp; Compensation</b>	<b>273,519,846</b>	<b>251,818,157</b>

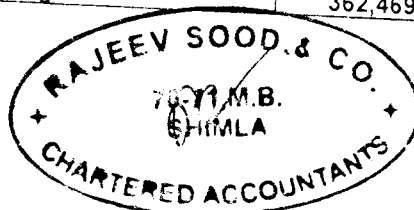
**Schedule I-3: Rental income from Municipal Properties [Code No. 130]**

Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1301001	Rent from Civic Amenities-Markets	899,819	2,002,778
1301002	Rent from Civic Amenities-Shopping Complexes	24,501,264	19,769,656
1301005	Rent from Civic Amenities-Marriage/Community Halls	795,331	845,340
1301008	Rent from Civic Amenities-Labour Hostel	91,855	65,844
1301010	Rent from Civic Amenities- Working Women Hostel	280,195	254,270
1302001	Rent from Office Buildings-Quarters	-	-
1303001	Rent from Guest-Houses	-	-
1304001	Rent from lease of Land	696,442	6,788,091
1308001	Other Rents-Lease Rentals Municipal Assets	-	-
	<b>Total Rental Income from Municipal Properties</b>	<b>33,532,891</b>	<b>29,725,979</b>



**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	-	2,158
1401101	Licensing Fees-D & O	50,030	-
1401102	Licensing Fees-Hawking	-	-
1401103	Licensing Fees-Shops	644,380	809,200
1401105	Licensing Fees-Staff Quarters	118,125	275,240
1401106	Licensing Fees-Plumbing License	818,540	588,750
1401108	Licensing Fees-Slaughtering	70,350	66,500
1401111	Fees & User Charges- License Fees- Others	314,856	33,000
1401301	Fees for Certificates or Extract-Copying	25,265	22,054
1401302	Fees for Certificates or Extract-Birth & Death Certificate	45,195	141,095
1401304	Fees for Certificate-Marriage	121,845	168,532
1401305	Fees for Certificates or Extract - Other	55,330	11,490
1401403	Development Charges-Demolition	-	-
1401502	Regularization Fees-Regularization	-	-
1401503	Regularization Fees-Revalidation	382,211	616,443
1401504	Regularization Fees-Conversion Fees	-	-
1402003	Penalties and Fines-Surcharge	982,669	3,136,044
1402004	Penalties and Fines-Others	2,244,737	1,960,571
1404001	Other Fees-Advertisement Fees	421,366	451,135
1404002	Other Fees-Tuition Fees	9,064,814	9,377,100
1404006	Other Fees-Connection	-	-
1404007	Other Fees-Disconnection Charges	3,182,900	2,272,200
1404012	Other Fees-Fees for Job Porters	257,717	200,450
1404013	Other Fees-Compounding Fee	1,920	4,590
1404014	Other Fees-NOC Fee	22,997,187	13,120,865
1404015	Other Fees- Forest application processing Fees	1,062,325	580,744
1404016	Other Fees- Plantation Fees	-	2,700
1404017	Fees&User Charges-Other Fees-Green Fees on Vehicle	-	-
1405004	User Charges - Funeral Van	-	-
1405007	User Charges-Septic Tank Clearance	-	500
1405011	User Charges-Pay and Use Toilets	43,050	42,550
1405012	User Charges-Water Charges (Domestic)	85,027	281,042
1405014	User Charges-Water Tanker	101,597,551	89,951,065
1405015	User Charges-Meter charges	169,786	483,200
1405020	User Charges-Parking Fees	7,118,973	5,951,555
1405021	User Charges-Laboratory Charges	9,603,149	14,456,236
1405022	User Charges-Telephone Tower Charges	21,690	182,960
1405023	User Charges-Connection Maintenance Charges	1,687,000	1,145,390
1405024	User Charges-Garbage Disposal Charges	10,964,873	12,937,245
1405025	User Charges-Medical Waste Disposal Charges	-	36,000
1405026	User Charges-Water Charges (Commercial)	-	-
1405027	Fees & User Charges - Sewerage User Charges	124,524,439	116,435,206
1406001	Entry Fees-Parks	30,075,083	38,262,447
1407001	Service/Administrative Charges-Service Charges	240,500	268,500
1407002	Service/Administrative Charges-Percentage on Deposit Works	54,600	58,840
1407004	Service/Administrative Charges-Road Damage Recovery Charges	28,415,507	15,502,652
1407005	Service/Administrative Charges-Stacking Charges	-	8,900
1407007	Service/Administrative Charges-Plan Processing Charges	6,300	-
1407008	Fees & User Charges- Dumping Charges	1,954,368	2,775,201
1408001	Other Charges-Other Charges	2,864,657	4,876,751
	<b>Total Fees &amp; User Charges</b>	<b>362,469,700</b>	<b>337,662,448</b>

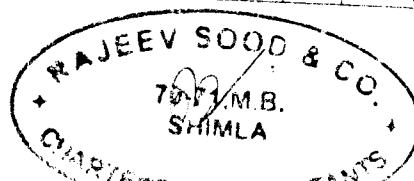


Schedule I-5 : Sale & Hire Charges - Income head-wise [Code No. 150]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1501005	Sale of Products-Compost	-	-
1501006	Sale of Products-Nursery Plant	-	-
1501009	Sale of Products-Grass	-	-
1501011	Sale of Products-Others	-	2 220
1501101	Sale of Forms & Publications-Tenders	-	-
1501103	Sale of Forms & Publications-Plans	946550	702 650
1501105	Sale of Forms & Publications-Forms & Publication	62570	42 100
1501201	Sale of stores & Scrap-Obsolete Stores	339065	183 120
1501202	Sale of stores & Scrap-Obsolete Assets	10000	-
1501203	Sale of stores & Scrap-Sale of Stores	-	-
1501204	Sale of stores & Scrap-Profit on sale of store	-	-
1503001	Sale of Others-Old Newspapers	-	-
1504002	Hire Charges for Vehicles- Others	4 060	-
1504101	Hire Charges on Equipments-Rollers	196 770	60 501
1504102	Hire Charges on Equipments-Tools & Equipments	319 500	166 575
Total Income from Sale & Hire Charges -		1,878,515	1,157,166

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	-	-
1601004	Revenue Grants-Water Works Maintenance Grant	183,240 446	150,959 275
1601005	Revenue Grants-Contribution- Other Development Grant	-	10 063 950
1602001	Re-imbursment of Expenses-Salary of Health staff from CPWD	-	50 319 761
1603001	Contribution towards schemes	2,105 175	16 058 386
Total Revenue Grants, Contribution & Subsidies		7,745,708	584 547
		193,091,330	227,985,919

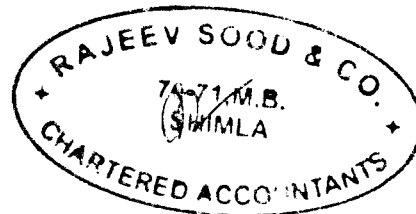
Schedule I-7: Income from Investments - General Fund [Code No. 170]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1701001	Interest-Fixed Deposits	-	-
1708001	Other-Other Income	34 850 235	19 315 558
Total Income from Investments		34,850,235	19,315,558

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	-	-
1712001	Interest on Loans and advances to employees-HBA	4,827 433	1 476 157
1712005	Interest on loans and advances to employees-Vehicle	-	-
1712006	Interest on loans and advances to employees-Warm Clothing	-	-
1712007	Interest on loans and advances to employees-Others	-	-
1718001	Interest on Debtors and Other receivable-General Tax	-	1 155
1718002	Interest on debtors and other receivable (Rent)	1 440 067	5 359 273
1718003	Others-Others	1 589 931	1 343 571
Total - Interest Earned		7,857,431	8,180,156



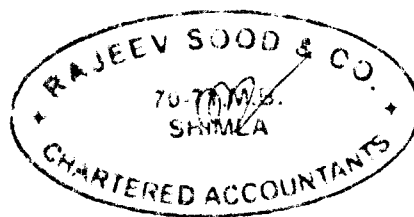
Schedule I-9: Other Income [Code No. 180]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1801001	Deposit Forfeited-EMD		
1801002	Deposit Forfeited-Security	21,789	73,495
1802001	Insurance Claim Recovery	330,040	12,000
1804001	Recovery From Employees	-	-
1808001	Miscellaneous-Income	1,169,730	198,061
	<b>Total Other Income</b>	<b>8,929,547</b>	<b>2,762,712</b>
		<b>10,451,106</b>	<b>3,044,268</b>

Schedule I-10 : Establishment Expenses- [Code No. 210]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2101001	Salary, Wages and Bonus-Salary & Allowance-Officers	14,055,418	14,038,102
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	351,843,965	363,996,079
2101003	Salary, Wages and Bonus-Wages	333,980	629,691
2101004	Salary, Wages and Bonus-Exgratia	165,840	371,360
2102002	Benefits and Allowances-LTC	-	-
2102003	Benefits and Allowances-Medical reimbursement	4,483,992	4,790,236
2102006	Benefits and Allowances-Uniform to Staff	-	-
2102007	Benefits and Allowances-Compensation to Staff	-	-
2102008	Benefits and Allowances-Honorarium to Corporators	1,312,942	1,128,000
2102009	Benefits and Allowances-Honorarium to Officers and Staff	575,500	3,000
2102010	Benefits and Allowances-Training	56,220	-
2102012	Benefits and Allowances-HRD Activities	6,561,060	6,033,702
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab Staff	-	-
2103003	Pension Pension Contribution	10,729,351	11,479,452
2103004	Pension-Pension Fund Deficit Contribution	70,322,791	84,347,745
2103005	Pension-Contribution to other Fund	11,527,622	10,467,964
2104001	Other Terminal & Retirement Benefits-Leave Encashment	1,385,650	13,580,755
2104002	Other Terminal & Retirement Benefits-Death cum Retirement Gratuity	4,326,265	4,770,270
2104003	Other Terminal & Retirement Benefits-Contribution to PF or other Funds	98,595	277,345
	<b>Total Establishment Expenses</b>	<b>477,762,191</b>	<b>515,913,701</b>



**Schedule I-11: Administrative Expenses [Code No. 220]**

Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2201001	Rent Rates and Taxes- Rent		
2201002	Rent Rates and Taxes- Land Revenue	780,152	1,689,698
2201003	Rent Rates and Taxes- Land Revenue	-	7,500
2201101	Office maintenance-Electricity	183,569	615,030
2201102	Office maintenance-Water	5,290,711	3,075,447
2201103	Office maintenance-Security expenses	412,763	174,811
2201104	Office maintenance-Internet Expenses	8,000	-
2201105	Office maintenance-Laboratory Expenditure	-	62,748
2201201	Communication Expenses-Telephone	100,905	262,383
2201202	Communication Expenses-Mobile	868,788	934,319
2202001	Books & Periodicals-Magazines	67,026	65,117
2202002	Books & Periodicals-Newspapers	-	-
2202003	Books & Periodicals- Journals	42,114	61,908
2202004	Books & Periodicals-Books	3,214	-
2202101	Printing and Stationery-Service Postage	4,585	472
2202102	Printing and Stationery-Printing	135,564	65,837
2202103	Printing and Stationery-Stationery	336,613	1,144,526
2202104	Computer consumables	498,711	176,716
2203001	Traveling & Conveyance-Fuel	195,815	114,337
2203002	Traveling & Conveyance-Traveling	13,416	-
2203003	Traveling & Conveyance-Petrol & Diesel	13,614,233	2,567,124
2204001	Insurance	2,762,149	1,333,431
2205001	Audit Fee	850,554	814,398
2205101	Legal Expenses-Legal Fees	-	-
2205103	Legal Expenses-Suit Compromises	3,114,794	1,113,452
2205301	Professional and other fees-Architect Fees	-	-
2205302	Professional and other fees-Engineers Fees	388,380	43,033
2205303	Professional and other fees-Technical Fees	676,178	1,264,575
2205304	Professional and other fees-Consultancy Charges	-	1,598,617
2206001	Advertisement and Publicity-Hospitality Expenses	4,178,882	1,052,704
2206002	Advertisement and Publicity-Advertisement	540,327	466,327
2206003	Advertisement and Publicity-Organization of Festival	838,887	1,802,986
2206101	Membership & Subscription	-	138,485
2208001	Expenditure on Urban Forestry	20,000	20,000
2208002	Cremation of unclaimed Dead Bodies	9,000	1,500
2208003	Other Office Expenses	18,264	37,000
	<b>Total Administrative Expenses</b>	<b>2,410,531</b>	<b>2,924,283</b>
		<b>38,362,125</b>	<b>23,618,764</b>

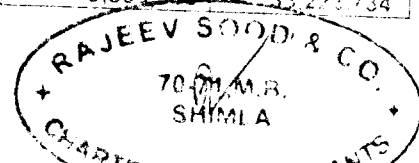


**Schedule I-12: Operations and Maintenance [Code No. 230]**

Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2301001	Power & Fuel		
2302001	Bulk Purchases-Electricity	5,487,604	5,153,275
2302002	Bulk Purchases-Water	16,681,990	17,839,937
2303001	Consumption of Stores-Stores	571,261,341	-
2304001	Hire Charges- Machinery Rent	193,082	-
2304002	Hire Charges-Others (Tanker)	-	-
2305001	Repair & Maintenance Infrastructure Assets-Road & Bridges	102,132,868	36,211,125
2305002	Repair & Maintenance Infrastructure Assets-Fly Overs	-	364,408
2305003	Repair & Maintenance Infrastructure Assets-Water Supply Lines	6,279,284	1,099,753
2305004	Repair & Maintenance Infrastructure Assets-Street Lighting	682,198	2,077,295
2305005	Repair & Maintenance Infrastructure Assets-Storm Water	1,237,619	1,005,759
2305006	Repair & Maintenance Infrastructure Assets-Drains	5,567,168	6,800,728
2305007	Repair & Maintenance Infrastructure Assets-Sewerage Lines	21,823,786	144,064
2305008	Repair & Maintenance Infrastructure Asset- Footh path	22,374,934	11,324,009
2305009	Repair & Maintenance Infrastructure Assets- Others	2,016,146	635,716
2305101	Repair & Maintenance-Civic Amenities-Parks	1,442,284	886,462
2305104	Repair & Maintenance-Civic Amenities Playgrounds	792,880	-
2305106	Repair & Maintenance-Civic Amenities Parking lots	644,853	-
2305109	Repair & Maintenance-Civic Amenities Commercial Complex	1,336,549	1,951,753
2305115	Repair & Maintenance-Civic Amenities-Public Toilets	3,118,106	-
2305201	Repair & Maintenance-Buildings-Official Buildings	3,553,577	8,236,705
2305202	Repair & Maintenance-Buildings-Residential Buildings	3,672,956	4,262,375
2305301	Repair & Maintenance-Vehicle	5,263,475	5,634,983
2305901	Repair & Maintenance-Others-Furniture Fixture	39,743	95,031
2305902	Repair & Maintenance-Others-Electrical appliances	146,482	202,912
2305903	Repair & Maintenance-Others-Office Equipment	-	4,800
2305904	Repair & Maintenance-Others-Other Fixed Assets	9,618	-
2305905	Repair & Maintenance-Others-Survey & Drawing Equipment	-	-
2308001	Other Operating & Maintenance expenses-Testing & Inspections	10,000	-
2308002	Other Operating & Maintenance expenses-Water Purification	369,386	307,475
2308003	Other Operating & Maintenance expenses-Garbage Clearance	59,653,321	33,474,611
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	447,436	112,473
2308008	Other Operating & Maintenance expenses-Others	-	-
<b>Total Operations &amp; Maintenance Expenses head wise</b>		<b>836,728,686</b>	<b>137,829,699</b>

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

Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2406001	Interest on Loan from Banks & other Financial Institutions	-	-
2406002	Other Interest- Hire Purchases	-	-
2406003	Late fee/Interest/Damage Charges	-	-
2407001	Bank Charges	2,617,707	-
2408001	Other Finance Expenses-Discout on early/prompt payment	3,335	9,307
<b>Total Interest &amp; Finance Charges</b>		<b>7,185,951</b>	<b>33,214,427</b>
		<b>9,805,993</b>	<b>33,223,734</b>





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

Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2502001	Own Programme		
2503001	Share in Programme of others	119,078	317,478
<b>Total Programme Expenses</b>		<b>119,078</b>	<b>362,878</b>

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

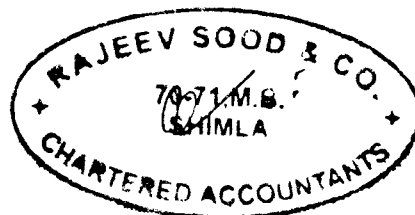
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2601003	Revenue Grants for-Health & others		
2602001	Revenue Contribution-Water Works	140,000	1,461,450
2602003	Revenue Grants for-Health & others	-	
2603001	Revenue Subsidies-Water Works	-	
2603002	Revenue Subsidies-Road & Buildings	-	
2603003	Revenue Grants for-Health & others	-	
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		<b>400,424</b>	<b>105,787</b>
		<b>540,424</b>	<b>1,567,237</b>

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

Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2701001	Provision for outstanding Property Taxes		
2701006	Provisions for outstanding Water Taxes	-	-
2701005	Provision for outstanding sewerage Tax	-	-
2701004	Provision for outstanding Fees & User Charges-Rent	-	-
2705002	Miscellaneous Expenses Written off-Others	-	-
<b>Total Provisions &amp; Write off</b>		<b>-</b>	<b>-</b>

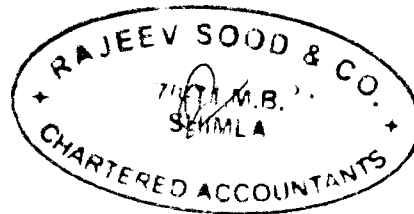
**Schedule I-17: Miscellaneous Expenses [Code No. 271] (a)**

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	-	-
<b>Total Miscellaneous Expenses</b>		<b>-</b>	<b>-</b>



Schedule I-16: Depreciation [Code No. 272] (b)			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2722001	Depreciation-Buildings		
2723001	Depreciation-Roads & Bridges	53,278,282	57,215,803
2723101	Depreciation-Sewerage and Drainage	38,640,575	40,432,507
2723201	Depreciation-Waterways	20,753,255	16,766,839
2723301	Depreciation-Public Lighting	9,437,049	8,703,643
2724001	Depreciation-Plant & Machinery	7,539,390	5,843,757
2725001	Depreciation-Vehicles	15,993,161	18,634,801
2726001	Depreciation-Office & Other Equipments	4,072,316	4,113,575
2727001	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	897,504	370,729
		173,857	169,439
2728001	Depreciation-Other Fixed Assets		
	<b>Total Depreciation</b>	2,199,775	2,287,811
		<b>152,985,164</b>	<b>154,538,904</b>

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	-	-
	<b>Sub Total Income (a)</b>	-	(1,426)
	<b>Expenses</b>	-	(1,426)
2805001	Refund of Taxes-All Type of Taxes		
2806001	Refund of Other Revenues-Water Supply	139,750	663,203
2806002	Refund of Other Revenues-Rent	-	750
2803001	Prior Period Items-Other Expenses	-	-
	<b>Sub Total Expenses (b)</b>	178,754,000	3,195,243
	<b>Total Prior Period (Net) (a-b)</b>	178,893,750	3,859,196
		<b>178,893,750</b>	<b>3,857,770</b>

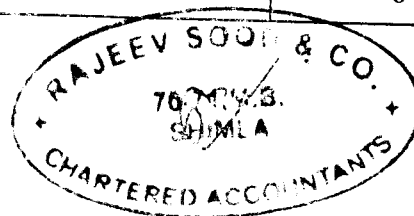


(₹ In Lakhs)

## SHIMLA MUNICIPAL CORPORATION

BALANCE SHEET AS ON 31.03.2017

Code No.	Description of Item	Schedule No.	Current Year Amount (₹)	Previous Year Amount
	<b><u>LIABILITIES:-</u></b>			
	<b><u>Reserve &amp; Surplus</u></b>			
310	Municipal General Fund	B-1	24,169	30,370
311	Earmarked Funds	B-2	3,082	3,037
312	Reserves	B-3	5,170	4,496
	<b>Total Reserves &amp; Surplus</b>		<b>32,421</b>	<b>37,903</b>
320	Grants, Contributions for Specific Purposes	B-4	8,664	4,828
	<b><u>Loans:-</u></b>			
330	Secured Loans	B-5	57	242
331	Unsecured Loans	B-6	0	0
	<b>Total Loans</b>		<b>57</b>	<b>242</b>
	<b><u>Current Liabilities &amp; Provisions</u></b>			
340	Deposits Received	B-7	584	526
341	Deposits Works	B-8	119	119
350	Other Liabilities (Sundry Creditors)	B-9	22,601	16,890
360	Provisions	B-10	0	0
	<b>Total Current Liabilities &amp; Provisions</b>		<b>23,304</b>	<b>17,535</b>
	<b>TOTAL LIABILITIES</b>		<b>64,448</b>	<b>60,508</b>



**BALANCE SHEET AS ON 31.03.2017**

<b>ASSETS:-</b>				
<b>Fixed Assets</b>		<b>B-11</b>		
410	Gross Block		62,067	60,037
411	Less:- Accumulated Depreciation		19,897	18,367
	<b>Net Block</b>		<b>42,170</b>	<b>41,670</b>
412	Capital Work In Progress		971	993
	<b>Total Fixed Assets</b>		<b>43,141</b>	<b>42,662</b>
<b>Investments</b>				
420	Investments General Fund	<b>B-12</b>	3,722	2,273
421	Investment Other Funds	<b>B-13</b>	9,011	8,567
	<b>Total Investments</b>		<b>12,733</b>	<b>10,840</b>
<b>Current Assets Loans &amp; Advances</b>				
430	Stock in Hand (Inventories)	<b>B-14</b>	70	51
431	Sundry Debtors (Receivables) Gross	<b>B-15</b>	2,913	2,221
432	Less:- Accumulated Provisions Against		0	0
	<b>Net amount Outstanding</b>		<b>2,913</b>	<b>2,221</b>
440	Prepaid Expenses	<b>B-16</b>	0	0
450	Cash and Bank Balance	<b>B-17</b>	3,425	2,133
460	Loans, Advances & Deposits	<b>B-18</b>	2,165	2,598
461	Less:- Accumulated Provisions Against		0	0
	<b>Net Amount Outstanding</b>		<b>2,165</b>	<b>2,598</b>
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>8,572</b>	<b>7,005</b>
470	Other Assets	<b>B-19</b>	0.42	0.42
480	Miscellaneous Expenditure(to the extent Notes to Accounts	<b>B-20</b> <b>B-21</b>	0	0
<b>TOTAL ASSETS</b>			<b>64,448</b>	<b>60,508</b>

Commissioner  
M.C. Shimla

Joint Commissioner  
M.C. Shimla

Accounts Officer  
M.C. Shimla

Place :- Shimla  
Date :- 31-07-2020

