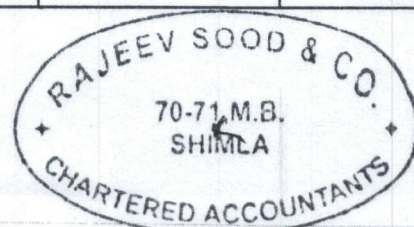


SHIMLA MUNICIPAL CORPORATION

BALANCE SHEET AS ON 31.03.2020

Code No.	Description of Item	Schedule No.	Current Year Amount (')	Previous Year Amount (')
	<u>LIABILITIES:-</u>			
	<u>Reserve & Surplus</u>			
310	Municipal General Fund	B-1	1,65,05,87,696	1,94,73,52,661
311	Earmarked Funds	B-2	36,65,99,457	37,27,90,528
312	Reserves	B-3	1,85,81,08,973	1,41,69,97,745
	Total Reserves & Surplus		3,87,52,96,125	3,73,71,40,933
320	Grants, Contributions for Specific Purposes	B-4	90,14,95,571	61,26,34,490
	<u>Loans:-</u>			
330	Secured Loans	B-5	0	0
331	Unsecured Loans	B-6	0	0
	Total Loans		0	0
	<u>Current Liabilities & Provisions</u>			
340	Deposits Received	B-7	11,08,56,402	11,44,37,935
341	Deposits Works	B-8	1,18,95,157	1,18,95,157
350	Other Liabilities (Sundry Creditors)	B-9	2,33,09,73,129	2,33,53,62,610
360	Provisions	B-10	0	0
	Total Current Liabilities & Provisions		2,45,37,24,689	2,46,16,95,702
	TOTAL LIABILITIES		7,23,05,16,385	6,81,14,71,125

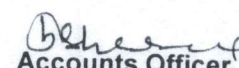


BALANCE SHEET AS ON 31.03.2020

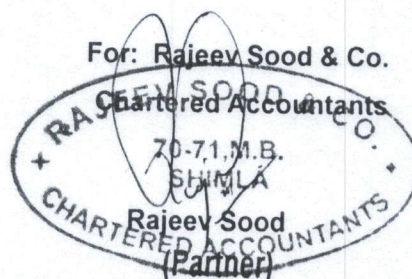
	ASSETS:-			
	Fixed Assets	B-11		
410	Gross Block		6,70,24,76,338	6,27,29,51,346
411	Less:- Accumulated Depreciation		2,18,32,00,697	2,01,23,50,648
	Net Block		4,51,92,75,641	4,26,06,00,698
412	Capital Work In Progress		9,71,28,791	9,71,28,791
	Total Fixed Assets		4,61,64,04,432	4,35,77,29,489
	Investments			
420	Investments General Fund	B-12	74,99,55,050	91,68,50,972
421	Investment Other Funds	B-13	51,99,38,733	65,87,05,180
	Total Investments		1,26,98,93,783	1,57,55,56,152
	Current Assets Loans & Advances			
430	Stock in Hand (Inventories)	B-14	1,22,49,447	1,20,43,956
431	Sundry Debtors (Receivables) Gross Amount	B-15	35,11,33,345	31,84,40,559
432	Less:- Accumulated Provisions Against Bad		0	0
	Net amount Outstanding		35,11,33,345	31,84,40,559
440	Prepaid Expenses	B-16	0	0
450	Cash and Bank Balance	B-17	78,14,93,073	32,24,58,729
460	Loans, Advances & Deposits	B-18	19,93,00,505	22,52,00,439
461	Less:- Accumulated Provisions Against		0	0
	Net Amount Outstanding		19,93,00,505	22,52,00,439
	Total Current Assets, Loans & Advances		1,34,41,76,370	87,81,43,683
470	Other Assets	B-19	41,801	41,801
480	Miscellaneous Expenditure(to the extent not written off)	B-20	0	0
	TOTAL ASSETS		7,23,05,16,385	6,81,14,71,125


Commissioner
M.C. Shimla


Additional Commissioner
M.C. Shimla


Accounts Officer
M.C. Shimla

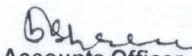
Place :- Shimla
Date :- 13-Oct-2021



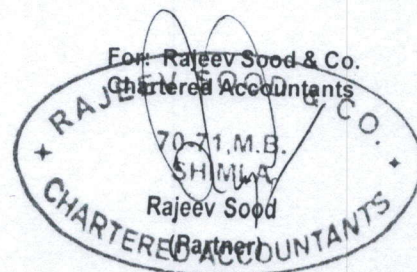
Income and Expenditure Account for the year ending on 31.3.2020				
Code No.	Head of Account	Schedule No.	Current Year Amount (')	Previous Year Amount (')
1	2	3	4	5
	INCOME:			
110	Tax Revenue	L-1	14,02,91,604	13,84,08,916
120	Assigned Revenues & Compensation	L-2	32,34,66,974	31,87,92,105
130	Rental Income from Municipal Properties	L-3	5,42,19,835	5,26,38,099
140	Fees & User Charges	L-4	7,69,37,595	4,93,59,264
150	Sale & Hire Charges	L-5	16,54,790	18,56,510
160	Revenue Grants, Contributions & Subsidies	L-6	21,05,87,389	19,54,47,652
170	Income from Investments	L-7	2,24,24,920	2,22,90,165
171	Interest Earned	L-8	44,65,382	1,71,93,804
180	Other Income	L-9	39,08,749	41,64,285
A	TOTAL INCOME:		83,79,57,238	80,01,50,800
	EXPENDITURE:			
210	Establishment Expenses	L-10	54,78,66,711	54,63,17,548
220	Administrative Expenses	L-11	3,37,83,513	4,32,77,126
230	Operations & Maintenance	L-12	38,16,71,417	27,81,51,664
240	Interest & Finance Expenses	L-13	12,264	86,34,777
250	Programme Expenses	L-14	3,48,250	3,51,602
260	Revenue Grants, Contributions & subsidies	L-15	1,90,000	36,27,019
270	Provisions & Write off	L-16	0	0
271	Miscellaneous Expenses	L-17	0	0
272	Depreciation	L-18	17,08,50,049	14,50,35,448
B	TOTAL EXPENDITURE:		1,13,47,22,203	1,02,53,95,185
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(29,67,64,964.84)	(22,52,44,385.28)
280	Add: Prior period Items (Net)	L-19	-	38,07,616.99
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period</i>		(29,67,64,964.84)	(22,90,52,002.27)
290	Less: Transfer to Reserve Funds		-	
	Net balance being surplus/ deficit carried over to Municipal Fund	0	(29,67,64,964.84)	(22,90,52,002.27)


Commissioner
M.C. Shimla


Additional Commissioner
M.C. Shimla


Accounts Officer
M.C. Shimla

Place :- Shimla
Date :- 13-Oct-2021



CASH FLOW STATEMENT

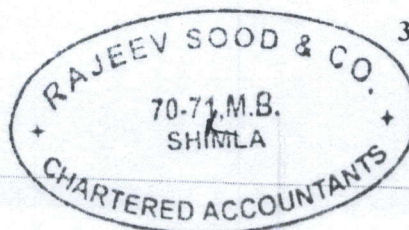
SHIMLA MUNICIPAL CORPORATION

Consolidated Cash Flow Statement for Year Ended 31st March 2020

Particulars	Amount (Rs.)	Amount (Rs.)
(A) CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Receipts from Taxes	45,92,33,874	
Rent from Municipal Properties	2,46,33,826	
Fees & User Charges	7,69,84,406	
Sale & Hire Charges	10,98,200	
Revenue Grants, Contribution and subsidies	56,55,548	
Other Income	35,33,569	
		57,11,39,423
Payments		
Establishment Expenses	(51,22,31,407)	
Administrative Expenses	(1,33,82,284)	
Operations & Maintenance	(75,20,17,263)	
Interest & finance Charges	(1,44,421)	
Programme Expenses	(3,73,819)	
Revenue Grants, Contribution and Subsidies	(1,90,000)	(1,27,83,39,194)
Interest Receipts	44,65,382	
Other Receipts	98,68,618	
Other Payments	(3,97,55,490)	(2,54,21,490)
<u>Net Cash Flow from operating activities</u>		(73,26,21,260)

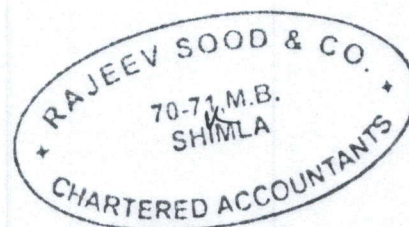
(B) CASH FLOWS FROM INVESTING ACTIVITIES

Purchase/Addition to Fixed Assets	(10,64,846)	
Sale Proceeds of assets	72,345	
Purchase of Investments	(20,34,14,763)	
Sale of Investments	55,39,19,410	
Interest on Investments	1,88,09,331	36,83,21,477
<u>Net Cash Flow from investing activities</u>		36,83,21,477



(C) CASH FLOWS FROM FINANCING ACTIVITIES

Special Fund Receipts	2,93,44,445	
Payment out of Special Funds	(8,17,68,489)	
Grants Receipts	92,12,40,068	
Repayment of Borrowings	<u>(4,54,81,897)</u>	82,33,34,127
<u>Net Cash Flow from financing activities</u>		82,33,34,127
Net Cash Flow (A+B+C)		45,90,34,344
Opening Balance of Cash and cash equivalents		32,24,58,729
Closing Balance of Cash and cash equivalents		78,14,93,073



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

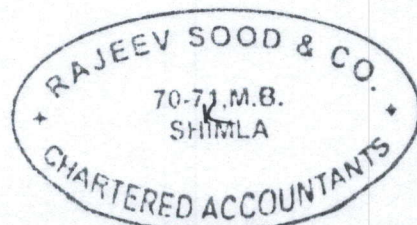
- a) Expenses on Salaries, Bonus and other allowances are recognized as and when they are due for payment.
- b) All revenue expenditures are treated as expenditures in the period in which they are incurred.
- c) In case of works, expenditures are accrued as soon as the work has been measured and becomes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

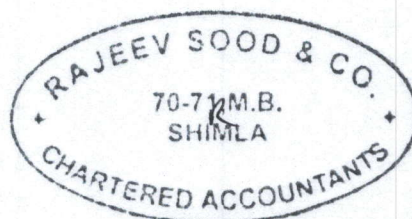
Employee Benefits

- 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.

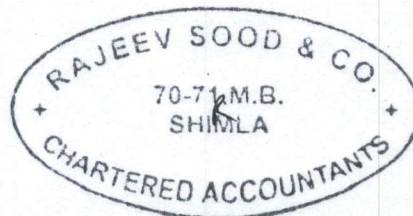


NOTES TO ACCOUNTS FOR THE PREPARATION OF BALANCE SHEET OF SHIMLA MUNICIPAL CORPORATION

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. 328,987,993/-** Contributory Pension Fund of **Rs. 19,900,566/-** and Pension & Gratuity Fund of **Rs. 17,710,897/-**
3. Addition to the reserves has been made to the extent of **Rs. 441,111,228/-** 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. 901,495,570** (opening balance of **Rs. 612,634,490** addition & utilization of **Rs. 934,258,721** and **Rs. 645,397,640** respectively).
5. Deposits received amounting **Rs. 110,856,402/-** 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 IPH Department **Rs. 2,174,739,965/-** on the account of cost of water.
 - b) Other Current Liabilities - **Rs. 156,233,164/-**
7. The value of the fixed assets has been taken on historical cost less accumulated depreciation.

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

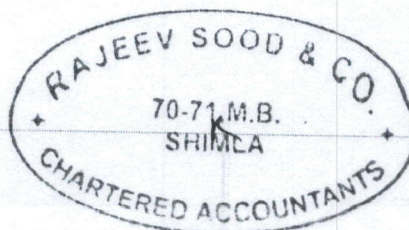
- i. Furniture & Fittings @10%
- ii. Residential Buildings @5%
- iii. Official and commercial buildings @10%
- iv. Toilets and Pump houses @10%
- v. Office Equipments @15%
- vi. Dumper Containers @15%
- vii. Plant & Machinery @15%
- viii. Vehicles @15%
- ix. Computer Equipment @40%
- x. Public Lightning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



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

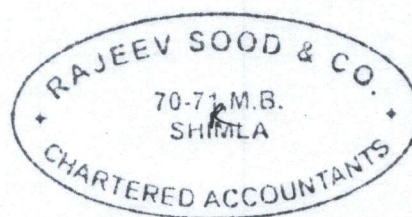
Depreciation has been provided on the written down value of assets.

8. Capital Work-in-Progress has opening and closing balance of Rs.97,128,791. No Capitalization has been done during the year as per management. All the additions has been made directly to the respective Fixed Assets.
 9. Investment in General Fund (Investment out of Municipal Fund) as on 31.03.2020 amounts to Rs. **100,000,000/-**, Investment in Other Fund represents General Provident Fund investment of Rs. **315,377,510/-**, CPS Fund Investment of Rs. **9,500,000/-** and Grant Fund Investments of Rs. **195,061,223/-**, Investment in Equity Shares of SJPNL of Rs. **510,000/-**, Other Investments of Rs. **649,445,050/-** (represents assets transferred to SJPNL on demerger).
 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. 53,368,103/- (including Show Tax)
 - b) Receivable for water supply Rs.159,154,406/-
 - c) Rent Rs. 74,897,863/- (including rent from Commercial Buildings, Shops and Stalls).
 - d) Interest due from Employees amounting Rs. 519,602/-
- 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. 270,902/-
 - f) Receivable from hospital due amounts to Rs. 2,484,461/- which has not been adjusted for three years and no such details exists in such respect.
12. Loans, Advances and Deposits Rs. 199,300,505/- includes advances given to HOD's amounting to Rs. 152,272,986/- and advances to HPSEB amounting to Rs. 11,926,393/- and other advances of Rs. 35,101,126/-
13. 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 2020, Income & Expenditure account and Cash Flow Statement 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. 2019-20

(A) Observations related to Finance & Accounts Department

1. INTERNAL CONTROL SYSTEM

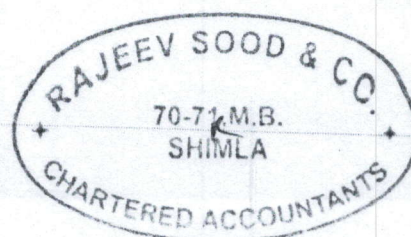
The corporation does not appear to have effective control policies or procedures in place that provide management with reasonable assurance of meeting control objectives. Although the corporation has certain control policies or procedures, they are ineffective because of the absence of adequate monitoring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

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

2. FINANCIAL ACCOUNTING SOFTWARE

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

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



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

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

All the above discrepancies were duly reported to the management from time to time. 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.

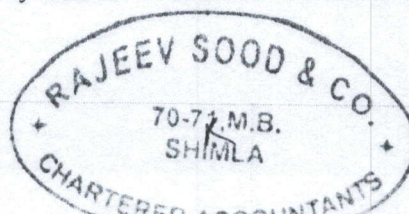
We recommend that the present software should be discontinued with immediate effect and the Corporation should shift to accounting software having a better integration with other departments so as to ensure a better financial reporting on real time basis.

3. ADVANCES TO HEADS OF DEPARTMENT

This Para is being repeated since 2006-07 and no action is being taken in this respect.

Advances to Heads of Department amounting Rs. 163,705,679 has not been adjusted since years and further Rs. 7,550,109 has also accumulated under this head in this year and total Rs. 18,982,802 has been adjusted. Rather than diminishing, the head of account is increasing every year. The methodology of giving advances and adjustment with Invoices and Measurement Books needs to be streamlined. The nature of advances is also not ascertainable. According to the management the amount represents advance paid to the contractors and suppliers against which Bills have not been received. Fixed Asset and Income & Expenditure Account is understated to this extent and corresponding depreciation on such capitalization has also not been provided in books of accounts.

The ageing of advances and receivables has not been done. Some of advances, as per our observation still stand from 1945. Special efforts are required, such as constitution of separate committee to get rid of such fictions assets appearing in the Balance Sheet. Monthly reconciliation should be made regarding adjustment of advances paid to various departments and necessary correspondence should be made with concerned department regarding adjustment of advances given and also to fix the responsibility of each department. A onetime special task force needs to be deputed to reverse the same after verifying the supporting vouchers and work done. There is a possibility that work has been done but Bills



against the same have not been received and the contractor of the work is no longer pursuing the work contract of the Corporation. We need to make a case to case assessment and take judicious approach to set off the advance and book the same to repair and maintenance or Fixed assets as the case may be.

4. GRANTS

The corporation has not maintained separate registers for each grant. Separate receipt and disbursement account for each grant should be kept in the memorandum register and utilization certificates should be got audited on periodical basis. Distinction between revenue and capital grant and adherence to the terms thereof should also be assessed and accounting treatments should be in accordance with the accounting standards. At present the modus operandi of monitoring the grants and the utilization thereof is bereft of proper classification and the internal check and control is inadequate. The accounting of the same is also not in accordance with the terms set in by the benefactors.

5. CAPITAL WORK-IN-PROGRESS

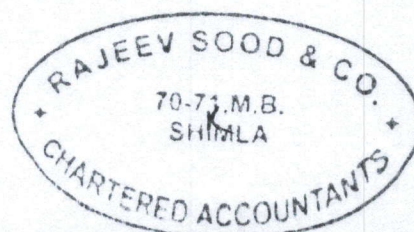
Repeated Para

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

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

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

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. Cash basis/collection basis accounting for this major head of income is not appropriate. The figures of past years are not comparable and the Corporation has no record of the amount receivable against this head.
- The following balances have not been settled since many years and being shown as opening balances:

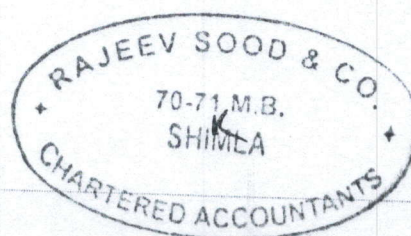
S.No.	A/c Code	A/c Description	Amount (Rs.)
1.	4302001	Loose Tools	81,399
2.	4308001	Other Stock in Hand	85,344

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.
- It has been observed that Bank Reconciliation Statements are being prepared yearly for most of the Bank Accounts. In addition to this, BRS in respect of the following bank heads contains stale cheques pertaining to previous years (F.Y. 2011-12 onwards) which are being carried forward every year in reconciliation.

S.No.	A/c Code	A/c Description
1.	4502301	Municipal Fund-Schedule Cooperative Banks-HPSCB Ltd (Main Shimla)

It is recommended that the Bank Reconciliation Statements should be prepared on monthly basis so that they can be presented in more reliable and effective manner. Further, the reconciliation in respect of the abovementioned bank heads should be prepared properly and efforts should be made to trace the stale cheques related to previous years. There are many unconnected receipts which after the BRS process are being shown as receipts from Lok Mitra Kendra. This methodology is not appropriate and may lead to unnecessary irritating correspondence with the payees. The internal control in respect to cheques which have become stale or have been dishonored need to be strengthened.



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

S.No.	A/c Code	A/c Description	Amount (Rs.)
1.	3501101	Employees Liabilities- Gross Salary	59,14,085
2.	3501102	Employees Liabilities- Net Salary	1,10,21,028
3.	3501105	Employees Liabilities- Pension	5,48,871
4.	3501106	Employees Liabilities- Gratuity	1,02,959

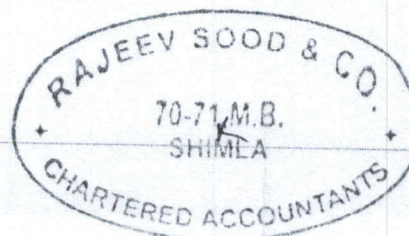
- The accounting of Input Tax Credit is not being done properly by the management. Instead of recording Input Tax at the time of receipt of invoice, an adjustment entry is being passed at the year end.
Complications from GST department at the time of scrutiny cannot be overruled.
- It has also been observed that liability in respect of Recoveries Payable-Loans has not been recorded properly since 2017-18. And due to which a negative balance of Rs. 447,218 is being reflecting this year.

(B) Observations related to Water Works Department

As per the decision taken by Council of Ministers and General House of the Corporation, a company in name of Shimla Jal Prabandhan Nigam Limited has been created on 19.06.2018. The corporation has delegated the Water and Sewerage Services to the said company as per the provisions contained in the Section 405(2) of Himachal Pradesh Municipal Corporation Act, 1994.

However, during the process of audit some of the assets identified for which financial entry have been passed in the financial accounts of SJPN Ltd. but the physical possession is still with Municipal Corporation and being put to use by corporation pending administrative approval. The details of assets are under mentioned:-

Sr. No.	Account Code	Particulars	Net Value as on 31.03.2020 (Rs.)
1	4103101	Sewerage & Drainage -Open Drains	41,858,583
2	4103103	Sewerage & Drainage-Storm Water Drain/Nallah	80,083,918



The depreciation on above assets is *not* being charged by the corporation. However depreciation on additions made has been charged during the year.

(C) Observations related to Road and Building Department

1. It has been observed that Monthly, Quarterly and Yearly reporting is not being furnished to accounts department by road and building department. Due to these reasons it becomes difficult for the accounts department to pass proper entries which are based on such reporting.
2. Fixed Assets register has not been maintained by road and building department. Therefore, it becomes difficult to identify the amount of Capital Expenditure incurred during the year on various fixed assets and assets created during the year.
3. It is recommended that physical verification should be carried out once in a year so that the same can be reconciled with the accounts.

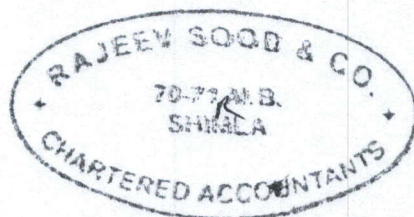
(D) Observations related to Tax Department

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

The financial statements of Municipal Corporation are therefore not in accordance with the accrual basis of accounting to that extent. **This Para is being repeated since long and apparently no action is being taken in this respect.**

It is recommended that a summary statement of bill raised should be prepared ward-wise and tax-head-wise, in Form P&OT-1 as defined by the **Shimla Municipal Corporation Accounts Manual** on a periodical basis and required to be sent to the Accounts Department.

Ageing of receivables of Property Taxes (arrears of property taxes) have not been made available by the department. Due to which provisions against receivables of Property taxes have not been made as on 31.03.2020.



(E) Observations related to Estate Department

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

The financial statements of Municipal Corporation are therefore not in accordance with the accrual basis of accounting to that extent.

It is recommended that a summary statement of bill raised should be prepared ward-wise and head-wise, in Form OTH-1 as defined by the **Shimla Municipal Corporation Accounts Manual** on a periodical basis and required to be sent to the Accounts Department.

Ageing of receivables of Rent (arrears of rent) have not been made available by the department. Due to which provisions against receivables of Rent have not been made as on 31.03.2020.

(F) Observations related to Stores Department

During the course of our audit, an inspection of Stores Ledger has been done and it is observed that the stores record has not been maintained properly. The stores ledger maintained by the department reflects only the quantity of items received and issued by the stores, however, no details regarding the rates and value of items received or issued, as the case may be, maintained.

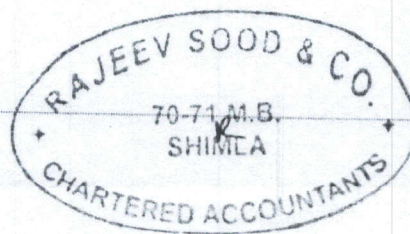
Further, as per our enquiry from the personnel, no physical verification in respect of stock has been carried out for the last few years by the management.

It is recommended that the details of receipt, issue and balance of store items should be properly maintained and physical verification should be carried out once in a year so that the same can be reconciled with the accounts.

(G) Observations related to Overall Corporation

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

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



SHIMLA MUNICIPAL CORPORATION

BALANCE SHEET

AS ON 31.03.2020

Index

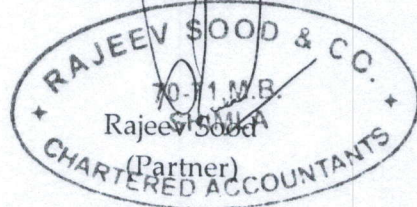
Sr. No.	Description	Page No.
1	Balance Sheet	1-2
2	Income & Expenditure Account	3
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11	Trial Balance	56-72

Corporation has not taken any acceptable action since many years according to Section 163 of Municipal Corporation Act regarding settlement of audit observations. In present situation Corporation needs to act on the Section 395 of Corporation Act which is the "*Power of make Bye Laws*". Corporation needs to make separate rules for proper maintenance the records or for working systematical manner for different departments i.e. Water works department, Public works department, Estate Department, Health Department, Tax Department.

Place: Shimla

Date: 13-October-2021

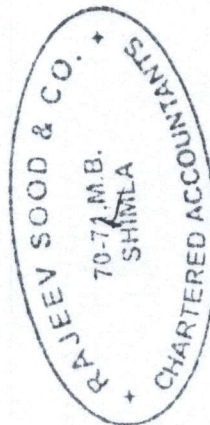
For Rajeev Sood & Co.
Chartered Accountants



SCHEDULES: ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

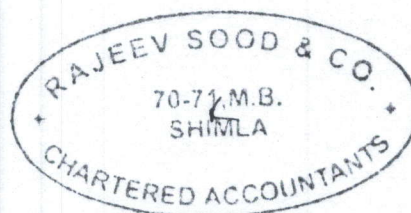
Schedule B1: Municipal (General) Fund [Code No 310]

		Amount in (₹)				
Code No.	Particulars	Opening balance as per the last account	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
1	2	3	4	5 (3+4)	6	7 (5+6)
3101001	Municipal Fund	1,94,73,52,660.52	-	1,94,73,52,660.52	-	1,94,73,52,660.52
3109001	Excess of Expenditure over Income	-	-	-	-	(29,67,64,964.84)
	Total Municipal Fund	1,94,73,52,660.52	-	1,94,73,52,660.52	-	1,65,05,87,695.68



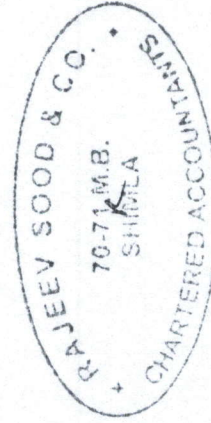
Schedule B2: Earmarked Funds Schedule B2: Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]

Particulars	Pension Fund	General Provident Fund	Contributory Pension Fund (Scheme)	Amount in (₹) Total Funds
Code No.	3117002	3117001	3117003	
(a) Opening Balance	70,40,428.25	31,41,37,293.95	5,16,12,805.68	37,27,90,527.88
(b) Addition to the special Fund				
i) Transfer from Municipal Fund	17,15,09,911.50	-	57,168.00	17,15,67,079.50
ii) Interest /Dividend earned on special fund Investment	-	78,00,778.00	9,15,432.00	87,16,210.00
iii) Profit on disposable of special Fund Investment	-	-	-	-
iv) Appreciation in value of Special Fund Investments	-	-	-	-
v) Other addition	68,97,495.50	8,92,21,869.33	45,59,431.32	10,06,78,796.15
Total (b)	17,84,07,407.00	9,70,22,647.33	55,32,031.32	28,09,62,085.65
Total(a+b)	18,54,47,835.25	41,11,59,941.28	5,71,44,837.00	65,37,52,613.53
(c) Payment out of Fund				
i) Capital expenditure on fixed assets	-	-	-	-
Others	-	-	-	-
Sub- Total	-	-	-	-
ii) Revenue Expenditure on	-	-	-	-
Payments out of Special Funds	16,77,36,938.00	8,21,71,948.00	3,72,44,271.00	28,71,53,157.00
Rent	-	-	-	-
Other Administrative Charges	-	-	-	-
Sub- Total	16,77,36,938.00	8,21,71,948.00	3,72,44,271.00	28,71,53,157.00
iii) Other:	-	-	-	-
Loss on disposable of Special Fund Investment diminution in value of Special Fund Investments transferred to Municipal Fund	-	-	-	-
Sub- Total	-	-	-	-
Total of (i+ii+iii+) ©	16,77,36,938.00	8,21,71,948.00	3,72,44,271.00	28,71,53,157.00
Net Balance at the year end (a+b)-(c)	1,77,10,897.25	32,89,87,993.28	1,99,00,566.00	36,65,99,456.53
Grand Total of The Special Fund	1,77,10,897.25	32,89,87,993.28	1,99,00,566.00	36,65,99,456.53



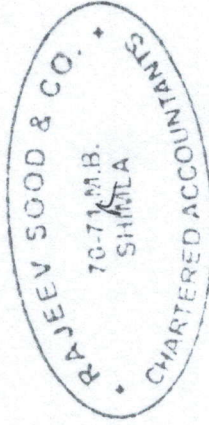
Schedule B-3: Reserves [Code No 312]

Code No.	Particulars	Opening balance (Rs)	Additions during the year	Total	Deductions during the year	Amount in (₹) Balance at the end of the current year
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10-01	Capital contribution	1416997745.00	441111228.00	1858108973.00	0.00	1858108973.00
312-11-01	Capital Reserve	0.00	0.00	0.00	0.00	0.00
312-20-01	Borrowing Redemption Reserves	0.00	0.00	0.00	0.00	0.00
312-30-01	Special Fund (Utilised)	0.00	0.00	0.00	0.00	0.00
312-40-01	Statutory Reserves	0.00	0.00	0.00	0.00	0.00
312-50-01	General Reserve	0.00	0.00	0.00	0.00	0.00
312-60-01	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve Funds	1416997745.00	441111228.00	1858108973.00	0.00	1858108973.00



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

Particular	Grants from Central Government (₹)	Grants from State Government (₹)	Grants from Other Government Agencies (₹)	Grants from Financial Institutions (₹)	Grants from International Organisations (₹)	Grants from Others (₹)	Grand Total (₹)
Code No.	320-10-01	320-20-01	320-30-01	320-40-01	320-60-01	320-80-01	
Opening Balance	21,17,72,156.46	22,54,36,235.74	11,11,97,743.00	-	1,56,96,756.00	4,86,21,598.77	61,26,34,489.97
(b) Addition to the grants							
i) Grants & Contribution received during the year	72,57,75,938.00	17,99,15,298.00	13,00,000.00	95,000.00	-	-	90,70,86,236.00
ii) Interest/Dividend Received on grants investments	2,69,51,992.54	-	1,35,009.00	-	84,920.00	564.00	2,71,72,485.54
iii) Profit on disposal of grant investment	-	-	-	-	-	-	-
iv) Appreciations in value of grant investments	-	-	-	-	-	-	-
v) Other addition	-	-	-	-	-	-	-
Total (b)	75,27,27,930.54	17,99,15,298.00	14,35,009.00	95,000.00	84,920.00	564.00	93,42,58,721.54
Total (a+b)	96,45,00,087.00	40,53,51,533.74	11,26,32,752.00	95,000.00	1,56,91,676.00	4,86,22,162.77	1,54,68,93,211.51
c) Payment out of Funds							
i) Capital Expenditure on Fixed Assets							
Others	34,93,63,199.00	8,82,41,904.00	35,06,125.00	-	-	-	44,11,11,228.00
Sub-Total	34,93,63,199.00	8,82,41,904.00	35,06,125.00	-	-	-	44,11,11,228.00
ii) Revenue Expenditure on							
Salary, wages and allowances and repair maintenance work poor welfare activities etc.	11,50,61,556.00	8,68,26,508.74	21,98,347.00	-	0.30	-	20,40,86,412.04
Rent	-	-	-	-	-	-	-
Other Administrative Charges	-	-	-	-	-	-	-
Sub-Total	11,50,61,556.00	8,68,26,508.74	21,98,347.00	-	0.30	-	20,40,86,412.04
(iii) Other:							
Loss on disposal of special fund investment diminution in value of special fund investments transferred to Municipal Fund	-	-	-	-	-	-	-
Refund of Grant during the year	-	-	2,00,000.00	-	-	-	-
Transfer /Other Adjustment	-	-	2,00,000.00	-	-	-	-
Sub-Total	46,44,24,755.00	17,50,68,412.74	59,04,472.00	-	0.30	-	64,53,97,640.04
Total of (i+ii+iii+*) ©	50,00,75,332.00	23,02,83,121.00	10,67,28,280.00	95,000.00	1,56,91,675.70	4,86,22,162.77	90,14,95,571.47
Net Balance at the year end (a+b) (-)	50,00,75,332.00	23,02,83,121.00	10,67,28,280.00	95,000.00	1,56,91,675.70	4,86,22,162.77	90,14,95,571.47
Total Grants & Contribution for specific Purpose	50,00,75,332.00	23,02,83,121.00	10,67,28,280.00	95,000.00	1,56,91,675.70	4,86,22,162.77	90,14,95,571.47



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

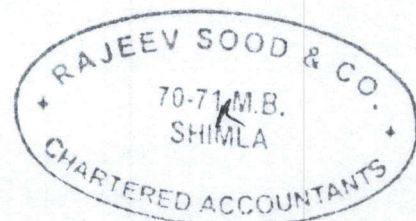
Code No.	Particulars	Current Year Amount ([₹])	Previous Year Amount ([₹])
1	2	3	4
3301001	Loan from Central Govt.	-	-
3302001	Loan from State Govt.	-	-
3303001	Loan from Govt. Bodies & associations	-	-
3304001	Loan from International Agencies	-	-
3305001	Loans from banks & other financial institutions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

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

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

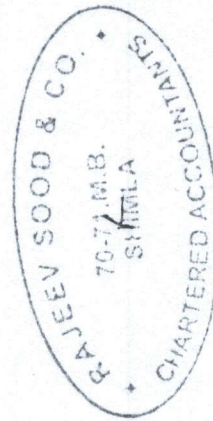
Schedule B-7: Deposits Received [Code No 340]

Code No.	Particulars	Current Year Amount ([₹])	Previous Year Amount ([₹])
1	2	3	4
3401001	EMD From Contractors	28,91,808	31,83,908.00
3401002	Security From Contractors	9,02,24,458	9,33,52,078.00
3402002	Security -Transit	42,413	42,413.00
3402003	Water Security from Customer	1,63,68,109	1,64,42,809.00
3408001	From Others (Security of Community Centre)	13,13,614	14,06,727.00
3408002	Deposit- Working Women	16,000	10,000.00
Total Deposits Received		11,08,56,402.41	11,44,37,935.00



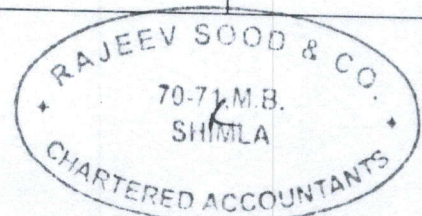
Schedule B-8: Deposits Works [Code No 341]

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	5	7	8
3411001	Civil Works	8,00,000.00	-	-	-	8,00,000.00
3412001	Electric Works	-	-	-	-	-
3413001	Others	1,10,95,157.00	-	-	-	1,10,95,157.00
3418001	Other Deposit Works	-	-	-	-	-
	Total of Deposit Work	1,18,95,157.00	-	-	-	1,18,95,157.00



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

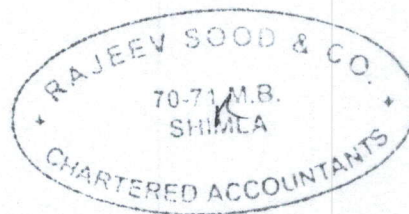
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
3501001	Other Liabilities - Creditors Suppliers	2,17,47,39,965	2,17,47,39,965.00
3501002	Other Liabilities - Creditors Contractors	2,52,19,706	3,24,81,956.00
3501003	Other Liabilities - Creditors Expenses	74,05,575	35,15,794.50
3501005	Creditors- Payable Against Specific Scheme	1,078	1,078.00
3501101	Employees Liabilities- Gross Salary	59,14,085	59,14,085.00
3501102	Other Liabilities - Employees Liabilities-Net Salary	2,79,48,407	2,77,16,026.00
3501103	Other Liabilities - Employees Liabilities-Salary Unpaid	6,54,226	6,54,226.00
3501104	Other Liabilities - Employees Liabilities-PF. Payable	39,94,349	39,94,349.00
3501105	Other Liabilities - Employees Liabilities- Pension	5,48,871	5,48,871.08
3501106	Other Liabilities - Employees Liabilities- Gratuity	1,02,959	1,02,959.00
3501107	Employees Liabilities- Welfare funds	4,34,259	5,23,989.00
3501108	Employees Liabilities- Leave Salary Payable	8,69,568	4,96,289.00
3502001	Other Liabilities - Recoveries Payables -P.F. Deductio	34,70,101	34,15,402.00
3502002	Other Liabilities - Recoveries Payables -LIC	20,25,192	17,16,511.00
3502003	Other Liabilities - Recoveries Payables -Loans	(4,47,218)	3,96,353.00
3502004	Other Liabilities - Recoveries Payables - Societies Loans	63,113	33,408.00
3502005	Recovery Payable- Service Tax	(1,95,80,563)	(1,80,16,588.04)
3502007	Other Liabilities - Recoveries Payables - TDS	3,75,159	19,95,015.00
3502009	Other Liabilities - Recoveries Payables - VAT	5,67,517	5,67,517.00
3502010	Recoveries Payble-Works Contract etc.	12,03,887	8,35,302.00
3502011	Other Liabilities - Recoveries Payables - GIS	31,793	46,226.00
3502012	Other Liabilities - Recoveries from staff on Deputation	48,99,960	35,09,698.00
3502013	Other Liabilities - Recoveries Payables - Others (RD)	71,82,224	44,19,821.00
3502014	TDS under GST	18,05,657	30,18,792.00
3502015	Recoveries Payble-Water Charges	7,93,89,005	7,93,89,005.00
3503003	Govt. Dues Payble-Court Attechment etc	-	-
3503005	Govt. dues etc. payable- Workers Welfare Cess	2,34,512	14,99,163.00
3504001	Refunds Payble-Taxes	-	-
3504002	Refunds Payable- Other Revenue (Excess Deduction of Interest from Employees)	1,22,788	1,22,788.00
3504105	Advance collection of revenues-Rent	-	-



3504106	Advance Collection of Revenues-Advertisement Charges	-	-
3508001	Others-Compensation Payable	10,55,862	10,55,862.00
3508002	Others-State Cheque	5,91,483	5,91,483.00
3509001	Sale Proceeds-Assets	1,49,609	77,264.00
Total other Liabilities (Sundry Creditors)		2,33,09,73,129.21	2,33,53,62,609.54

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

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

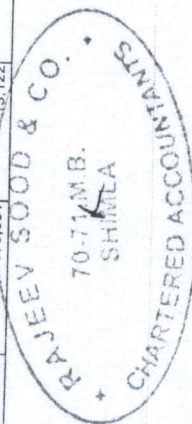


Schedule B-11: Fixed Assets [Code No. 410 & 411]

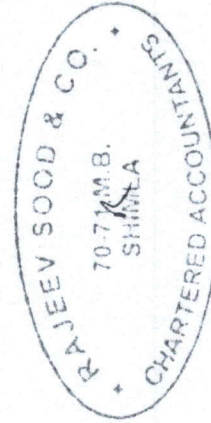
Schedule B-11: Fixed Assets [Code No. 410 & 411]										
Head of Account	Particulars	Gross Block			Accumulated Depreciation			Net Block		
		Opening Balance as on 01.04.2019	Additions	Deductions	Closing Balance as on 31.03.2020	Opening Balance as on 01.04.2019	Depreciation during the year	Sale/Disposal/Transfer/Adjustment	At the end of current year	At the end of previous year
1	2	3	4	5	6	7	8	9	10	11
	Land & Buildings :-									
4101001	Land-Grounds	3,389,160	1,671,957	0	5,061,117	0	0	0	5,061,117	3,389,160
4101002	Land's -Under Buildings	388,610,637	0	0	388,610,637	0	0	0	388,610,637	388,610,637
4101003	Land-Open Markets & Others	1,035,579,966	44,725	0	1,035,624,691	0	0	0	1,035,624,691	1,035,579,966
4101004	Land-Parks	56,178,452	14,108,312	0	70,286,764	0	0	0	70,286,764	56,178,452
4101005	Land-Gardens	373,077	0	0	373,077	0	0	0	373,077	373,077
4101006	Land-Vacant Land	1,275,432,425	0	0	1,275,432,425	0	0	0	1,275,432,425	1,275,432,425
4101007	Land-Forest Land	52,451,147	275,008	0	52,726,155	0	0	0	52,726,155	52,451,147
4102001	Buildings- Residential	257,026,876	0	0	257,026,876	123,931,516	6,654,768	0	126,440,593	133,095,361
4102002	Buildings- Official	258,776,440	1,303,548	0	260,079,988	190,040,270	6,954,190	0	63,085,528	68,736,170
4102003	Buildings- Commercial	900,097,055	32,273,259	0	932,370,314	620,849,549	30,464,346	0	281,066,419	279,247,606
4102004	Buildings -Pump houses & Key Man Quarters	0	0	0	0	0	0	0	0	0
4102005	Buildings -Toilets	51,617,485	1,119,548	0	52,737,033	27,635,796	2,486,631	0	22,714,606	24,081,689
4102006	Buildings -Houses	40,730,860	14,776,652	0	55,507,512	2,765,172	2,421,751	0	50,320,589	37,965,638
4102007	Parking	59,223,682	48,706,409	0	107,930,091	16,035,434	7,515,428	0	84,379,229	43,188,248
4102008	Fixed Assets-Buildings-Labour Hostel	11,190,062	0	0	11,190,062	821,913	518,407	0	9,849,742	10,368,149
	Infrastructure Assets:-									
4103001	Roads & Bridges -concrete	37,250,453	3,702,670	0	40,953,123	13,868,834	2,618,305	0	24,466,984	23,381,619
4103002	Roads & Bridges -Black Topped	747,151,222	18,472,325	0	765,623,547	624,472,377	23,608,507	0	217,542,663	222,678,845
4103003	Roads & Bridges -Foot Path	244,576,934	31,760,091	0	276,337,025	110,037,999	15,568,913	0	150,730,113	134,638,936
4103004	Roads & Bridges -Bridges	39,403,462	8,223,471	0	47,626,933	27,614,911	1,680,417	0	18,331,606	11,788,662
4103005	Roads & Bridges -Stairs and Alleys	14,858,843	466,729	0	15,325,572	7,242,791	808,278	0	7,274,504	7,616,063
4103101	Sewerage & Drainage -Open Drains	26,462,380	21,360,915	0	47,823,295	2,111,631	3,853,181	0	41,868,683	24,360,849
4103102	Sewerage & Drainage -Underground Sewerage	122,627,725	39,001,869	0	161,629,594	9,542,271	14,316,863	0	137,607,460	112,925,464

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CHARTERED ACCOUNTANTS

4103103	Sewerage & Drainage-Storm Water Drain/Nallah	38,406,760	51,902,599	0	90,309,359	2,341,088	7,884,353	0	10,225,441	80,083,918	36,066,672
4103201	Water ways - Underground Water Lines	87,951,424	133,037,432	0	220,988,856	6,811,739	18,054,209	0	24,865,948	196,122,908	81,139,886
4103202	Water ways - Open Wells	433,874	0	0	433,874	36,781	39,709	0	76,490	357,384	397,093
4103203	Water ways- Reservoirs	2,851,223	0	0	2,851,223	142,561	270,866	0	413,427	2,437,796	2,708,662
4103301	Public Lighting - Lamp Posts	199,137,541	6,417,430	0	205,554,971	103,672,666	10,057,738	0	113,630,303	91,924,669	95,564,977
4103302	Public Lighting - Transformers	2,183,133	0	0	2,183,133	503,213	167,992	0	671,205	1,611,928	1,679,920
	Other Assets:-										
4104001	Plant & Machinery -Project Machinery	46,068,589	0	0	46,068,589	43,092,212	446,457	0	43,538,669	2,629,920	2,976,377
4104002	Plant & Machinery -Pump House Machinery	1,102,500	0	0	1,102,500	165,376	140,569	0	305,944	796,666	937,126
4104003	Plant & Machinery -Others	148,638,210	0	0	148,638,210	88,320,512	9,047,655	0	97,368,167	61,270,043	60,317,698
4105003	Vehicles -Cars	4,039,294	0	0	4,039,294	2,648,606	208,618	0	2,857,123	1,182,170	1,390,788
4105004	Vehicles- Jeeps	6,653,493	0	0	6,653,493	4,386,767	340,009	0	4,726,776	1,926,716	2,268,726
4105005	Vehicles -Cranes	5,273,237	0	0	5,273,237	3,477,321	269,387	0	3,746,708	1,626,629	1,796,916
4105006	Vehicles -Trucks	50,508,264	0	0	50,508,264	38,398,612	1,816,448	0	40,215,060	10,293,204	12,109,652
4105007	Vehicles -Tankers	0	0	0	0	0	0	0	0	0	0
4105008	Vehicles- Motor Bike	0	159,316	0	159,316	0	11,949	0	11,949	147,367	0
4106002	Office & other Equipments - Computers	11,610,202	0	0	11,610,202	10,367,069	497,253	0	10,864,322	746,879	1,243,132
4106003	Office & other Equipments- Faxes	47,191	0	0	47,191	44,077	467	0	44,544	2,647	3,114
4106004	Office & other Equipments - Photocopiers	1,179,789	0	0	1,179,789	966,744	33,457	0	990,201	189,688	223,046
4106005	Office & other Equipments - Refrigerators	36,936	0	0	36,936	34,355	387	0	34,742	2,194	2,681
4106006	Office & other Equipments - Laboratories	811,250	0	0	811,250	676,280	20,396	0	695,676	116,674	136,970
4106007	Office & other Equipments - Heater	161,441	32,479	0	193,920	88,301	14,542	0	102,843	91,076	73,140
4106008	Office & other Equipments - others	3,358,752	546,884	0	3,905,636	2,667,376	201,973	0	2,759,349	1,146,287	801,376
4107001	Furniture, Fixture, Fittings and Electrical Appliances -	471,136	0	0	471,136	412,424	5,871	0	418,295	52,842	68,713
4107003	Furniture, Fixture, Fittings and Electrical Appliances -Chairs	1,219,636	11,864	0	1,231,500	673,028	55,254	0	728,282	503,218	646,608
4107004	Furniture, Fixture, Fittings and Electrical Appliances -Fans	21,608	0	0	21,608	13,476	813	0	14,288	7,320	8,133
4107005	Furniture, Fixture, Fittings and Electrical Appliances -Electrical	310,304	0	0	310,304	179,081	13,122	0	192,203	118,101	131,223

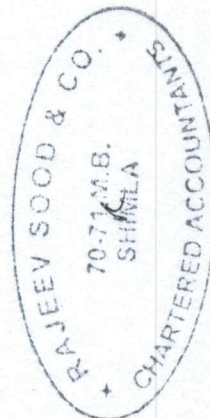


4107006	Furniture, Fixture, Fittings and Electrical Appliances - Tables	824,455	0	0	0	824,455	493,143	33,131	0	526,274	298,181	331,312
4107007	Furniture, Fixture, Fittings and Electrical Appliances - Sofa Sets	657,242	0	0	0	657,242	536,843	12,040	0	548,883	108,369	120,399
4107008	Furniture, Fixture, Fittings and Electrical Appliances - Others	619,985	97,891	0	0	717,877	276,463	41,005	0	317,468	400,409	343,622
4108001	Other Fixed Assets -Dumper container	11,972,674	18,834	0	0	11,991,508	7,790,470	628,743	0	8,419,213	3,672,296	4,182,204
4108002	Other Fixed Assets -Dust Bin	6,581,640	0	0	0	6,581,640	5,002,464	236,876	0	5,239,340	1,342,300	1,579,176
4108003	Other Fixed Assets -Others	16,811,219	32,775	0	0	16,843,994	11,322,441	825,775	0	12,148,216	4,696,778	5,488,778
	Total Fixed Assets	6,272,961,346	429,524,992	0	0	6,702,476,338	2,012,350,648	170,850,049	0	2,183,200,697	4,619,276,641	4,260,500,698



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

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

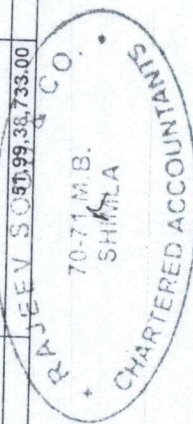


Schedule B-12: Investments - General Fund [Code 420]

Schedule B-12: Investments - General Fund [Code 420]						
Code of Account	Particulars	With whom invested	Current Year		Previous Year	
			Face value	Carrying Cost	Face value	Carrying Cost
			(')	(')	(')	(')
1	2	3	4	5	6	7
4201001	Central Govt. Securities					
4202001	State Govt. Securities					
4203001	Debentures and Bonds					
4204001	Preference Shares					
4205001	Equity Shares	SJPNL	5,10,000.00		5,10,000.00	
4206001	Units of Mutual Funds					
4207001	Others					
4208001	Other Investments	SJPNL	64,94,45,050.00		64,94,45,050.00	
	Total of Investment General Fund	FD in Banks	10,00,00,000.00		26,68,95,922.00	
			74,99,55,050.00		91,68,50,972.00	

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
4218001	GP Fund Investments:-	FD in State Banks	315377510.00		30,18,15,025.00	
	Total of GP Fund Investments:-		31,53,77,510.00		30,18,15,025.00	
4218001	Pension Fund Investments:-	FD in State Banks				
	Total of Pension Fund Investments:-					
4218001	CPS Fund Investment	FD in State Banks	95,00,000.00		2,06,78,674.00	
	Total CPS Fund Investment:-		95,00,000.00		2,06,78,674.00	
4218001	Grant Fund Investments:-	FD in State Banks	19,50,61,223.00		33,62,11,481.00	
	Total of Grant Fund Investments:-		19,50,61,223.00		33,62,11,481.00	
	Grand Total of Other Fund Investments		91,99,38,733.00		65,87,05,180.00	

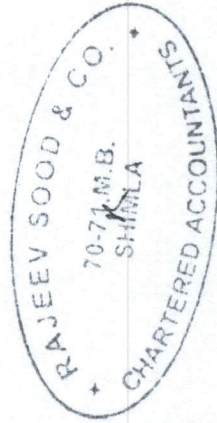


Schedule B-14: Stock in Hand (Inventories) [Code 430]

Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
4301001	Store -Opening Stock		
4301002	Store -Closing Stock		
4301003	Store -Purchases		
4302001	Loose Tools	1,20,82,704	1,18,77,213.00
4308001	Others	81,399	81,399.00
	Total Stock in Hand	1,22,49,447.00	1,20,43,956.00

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

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

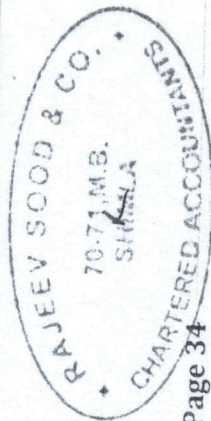


Schedule B-15: Sundry Debtors (Receivables) [Code No 431]

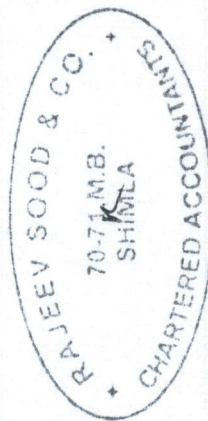
Code No.	Particulars	Gross Amount	Provision for Outstanding revenues (Rs.)	Net Amount	Previous year Net amount (')
1	2	3	4	5=(3-4)	6
4311001	Receivables for Property Taxes				
	Upto 2 Years	5,29,23,869.58	-	5,29,23,869.58	4,53,54,500.58
	More than 2 Years but less than 3 Years	-	-	-	-
	More than 3 Years but less than 4 Years	-	-	-	-
	More than 4 Years but less than 5 Years	-	-	-	-
	More than 5 Years	-	-	-	-
	Net Receivables of Property Taxes	5,29,23,869.58	-	5,29,23,869.58	4,53,54,500.58
4311901	Receivables of other Taxes -Sewerage Tax				
	Upto 2 Years	-	-	-	-
	More than 2 Years but less than 3 Years	-	-	-	-
	More than 3 Years but less than 4 Years	-	-	-	-
	More than 4 Years but less than 5 Years	-	-	-	-
	More than 5 Years	-	-	-	-
	Net Receivables of Other Taxes-Sewerage Tax	-	-	-	-
4311902	Receivables of other Taxes -Water Tax				
	Upto 2 Years	-	-	-	-
	More than 2 Years but less than 3 Years	-	-	-	-
	More than 3 Years but less than 4 Years	-	-	-	-
	More than 4 Years but less than 5 Years	-	-	-	-



Net Receivables of Other Taxes-Water Tax		More than 5 Years							
4311903	Receivables of other Taxes -Show Tax								
	Less than 2 Years								
Net Receivables of Other Taxes-Show Tax									
4313001	Receivable for Fees & User Charges-License fees			4,44,233.00				4,44,233.00	5,89,645.00
4313002	Receivable for Fees & User Charges-Advertisement Fees			4,44,233.00				4,44,233.00	5,89,645.00
	Sub- total			2,70,902.00				2,70,902.00	2,70,902.00
4313003	Receivables for Fees and other Charges- Water Charges								
	Less than 3 Years								
	More than 3 Years			15,91,54,405.76				15,91,54,405.76	15,91,54,405.76
	Sub- total								
4314001	Receivables from other Sources- Rent			15,91,54,405.76				15,91,54,405.76	15,91,54,405.76
	Less than 2 Years								
	More than 2 Years but less than 3 Years			7,48,97,862.50				7,48,97,862.50	4,83,68,041.50
	More than 3 Years								
	Sub- total								
				7,48,97,862.50				7,48,97,862.50	4,83,68,041.50
4314002	Receivables from other Sources- Interest Accrued & Due			5,68,21,991.27				5,68,21,991.27	6,16,60,980.68
4314003	Receivables from other Sources- Interest Accrued & But Not Due on Grant Fund Investments								
4314005	Receivables from other Sources- Interest due from Employees			5,19,602.00				5,19,602.00	5,19,602.00
4314006	Receivables from other Sources- Hospital Dues			24,84,461.00				24,84,461.00	25,22,482.00
4315001	Receivable from Govt.-Grants								

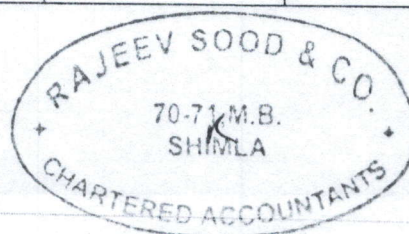


4318001	Receivable Control Account-Property Tax	5,11,000	-	5,11,000	(0)
4318002	Receivable Control Account-Cess	-	-	-	-
4318004	Receivable Control Account-Rent	31,05,018	-	31,05,018	0
	Sub- total	6,34,42,072.15	-	6,34,42,072.15	6,47,03,064.22
	Net Receivables from other Sources	13,83,39,934.65	-	13,83,39,934.65	11,30,71,105.72
	Total Sundry Debtors (Receivables)	35,11,33,344.99	-	35,11,33,344.99	31,84,40,559.06

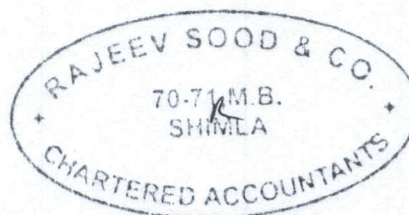


Schedule E-17 : Cash and Bank Balances [Code No 450]

Code No.	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
4501001	Cash	1,867	1,597.00
Balance with Bank - Municipal Funds			
4502101	Nationalized Banks -SBI	3,88,39,554	2,80,19,499.41
4502102	Municipal Fund State Bank of Patiala, Shimla	-	32,55,555.00
4502103	UCO Bank (ARTRAC)	67,347	65,051.00
4502104	MC Fund- Indian Bank, Shimla(Property Tax Account)	38,12,553	25,93,267.71
4502105	MC Fund- Punjab & Sind Bank, Sanjauli (WWH)	24,21,594	22,36,855.04
4502201	Other Scheduled Banks-HDFC Bank	84,67,647	84,71,890.14
4502203	MC Fund, HDFC Bank, The Mall Shimla (Water & Sewerage Collection)	25,68,316	
4502301	Scheduled Co-operative Banks-HPSCB (Main)	5,41,34,736	3,99,99,393.55
4502302	Municipal Fund-H.P. State Co.Op. Bank, The Mall Shimla	-	3,06,670.00
4502303	Municipal Fund Schedule Co-Op. Bank-HPSCB, Shimla	7,73,49,757	1,17,60,997.04
Sub-total		18,76,61,504.16	9,67,09,178.89
Balance with Bank - Special Funds			
4504101	Nationalised Banks-State Bank of Patiala	-	-
4504102	Nationalised Banks-PNB (Main)	33,86,250	2,44,91,291.48
4504103	Special Fund- SBI (P&G Fund)	46,78,091	54,07,622.49
4504301	Scheduled Co-operative Banks-HPSCB (Main) GP Fund	1,46,90,345	1,40,08,172.00
Sub-total		2,27,54,686.28	4,39,07,085.97
Balance with Bank - Grant Funds			
4506101	Grant Fund-UCO Bank, ARTRAC Shimla (Biodiversity Management Committee A/C)	3,36,323	3,24,853.00
4506102	Nationalised Banks-PNB (Near Lift)	29,55,347	27,15,624.62
4506103	Nationalised Banks-UCO Bank (Main)	1,97,737	1,90,965.00
4506104	Nationalised Banks-District Treasury Shimla (PLA)	7,72,780	7,72,780.00
4506105	Grant Fund- Indian Bank The Mall Shimla (JNNURM)	3,63,254	3,50,780.00
4506106	Grant Fund -SBI Shimla (ESCROW ACCOUNT)	13,95,979	56,18,649.00
4506107	Punjab & Sind Bank, The Ridge, Shimla	14,72,739	18,02,314.52
4506108	Indian Bank (Socio. Eco. Census Account)	34,29,18,976	97,48,214.60
4506109	Central Bank of India (Zero Waste Project)	7,33,332	6,96,018.00
4506110	SBI, Lower Bazar, Shimla (JNNURM-EU)	65,508	63,326.50
4506111	Grant Fund- SBI, The Mall, Shimla- (CCBP A/c)	3,49,878	3,50,526.50
4506112	UCO Bank (ARTRAC), Grant Fund (Swach Bharat Mission)	30,19,187	4,56,447.08

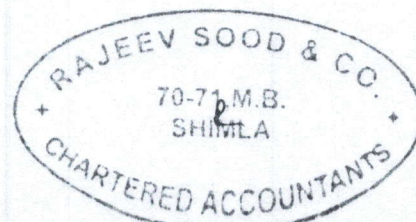


4506113	Grant Fund-Nationalized-SBI Bank, Anaj Mandi, PMAY (HFA) FUND	15,16,847	1,06,847.00
4506124	SBI Kalibari, (Sewerage Networking)	69,96,119	
4506201	Grant Fund-J and k Bank, The Mall, Shimla (JNNURM)	61,03,394	42,292.00
4506202	Grant Fund (JNNURM)- ICICI Bank, Shimla	14,99,439	14,48,077.00
4506203	Grant Fund-J and k Bank, Shimla (JNNURM - PIU)	13,42,914	61,168.00
4506204	J&K Bank, Shimla (JNNURM - ASHIANA)	3,24,76,827	13,31,896.50
4506205	ICICI Bank Shimla (JNNURM Ashiana-II)	6,60,184	7,55,377.00
4506206	HDFC Bank Shimla (JNNURM-RAY)	3,51,36,068	6,25,935.54
4506207	IndusInd Bank, Shimla (JNNURM-e-Gov.)	3,07,68,944	1,95,211.09
4506208	UCO BANK (ARTRAC), Shimla (Small Grant - ICLEI-SA)	13,32,010	12,86,584.99
4506209	ICICI Bank Shimla (JNNURM Capacity Building)	1,28,319	1,18,926.00
4506210	HDFC Bank Shimla (CHALLENGE FUND)	10,20,166	5,04,566.00
4506211	IndusInd Bank Shimla (JNNURM-Sanitary Landfil Site)	1,22,15,723	93,502.32
4506212	Grant Fund, Beneficiary Share A/c, Himachal Gramin Bank, The Mall Shimla (Ashiana-JNNURM)	1,06,28,002	13,52,467.00
4506213	AXIS Bank, Kasumpti (Grant Fund)	7,23,67,222	14,97,92,844.00
4506301	Scheduled Co-operative Banks-HPSCB (JNNURM)	9,36,263	9,37,337.00
4506302	Grant Fund, HP State Co-op Bank, The Mall Shimla (Greater Shimla Water Supply & Sewerage Circle)	-	-
4506303	HPSCB CLC (NULM)	10,979	10,416.00
4506304	HPSCB Challenge Fund (Beneficiary Share)	13,54,557	86,921.00
Sub-total		57,10,75,015.13	18,18,40,867.26
Total Cash and Bank Balances		78,14,93,072.57	32,24,58,729.12



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

Code No.	Particulars	Balance outstanding at the end of the Current	Balance outstanding at the end of the Previous year
1	2	3	4
4601001	Loans and advances to employees- HBA	-	-
4601002	Loans and advances to employees- Conveyance	-	-
4601003	Loans and advances to employees- Computer Advance	76,570	76,570.00
4601004	Loans and advances to employees- Festival Advance	5,87,565	8,56,650.00
4601005	Loans and advances to employees- Vehicle Advance	-	-
4601006	Loans and advances to employees- Warm Clothing advance	1,107	4,442.00
4601007	Loans and advances to employees-Medical Advance	2,85,226	2,33,226.00
4601008	Loans and advances to employees- Others	1,55,578	55,578.00
4602001	Employee Provident Fund Loans	-	-
4604001	Advance to Suppliers and Contractors-Public Works	3,97,421	1,98,97,421.00
4604002	Advance to Suppliers and Contractors-Stores	19,36,067	2,94,786.00
4604003	Advance to Suppliers and Contractors-Material Issued to Contractors/Store	-	-
4604004	Advance to Suppliers and Contractors-Lease Rentals	5,000	-
4605001	Advance to others -Permanent Advances	89,637	52,974.00
4605002	Advance to Others-Advance against Projects	82,10,958	84,71,826.00
4605003	Advance to Others-Advance against Scheme	63,07,891	9,57,891.00
4605005	Advance to others -Temporary Advance to HODs	15,22,72,986	16,37,05,679.00
4606001	Advance to others-Deposit with External agencies (Electricity)	1,19,26,393	1,38,91,113.00
4606002	Advance to others-Deposit with External agencies(Telephones)	12,621	12,621.00
4606003	Deposit with External Agencies-Water	43,88,827	43,88,827.00
4606004	Deposit with External Agencies-Petrol Pumps	2,200	2,200.00
4606005	Deposits with External Agencies- Others	1,26,44,458	1,22,98,635.00
Sub- Total		19,93,00,505.00	22,52,00,439.00
4612001	Less: Accumulated Provisions against Loans Advances and Deposits(Schedule B-18 (a))	-	-
Total Loans, Advances and Deposits		19,93,00,505.00	22,52,00,439.00



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

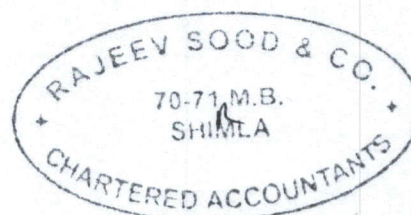
Code No.	Particulars	Current Year Amount (')	Previous Year Amount (')
1	2	3	4
4611001	Loan to others		
4612001	Advances	-	-
4613001	Deposits	-	-
Total Accumulated Provision		-	-

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

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

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

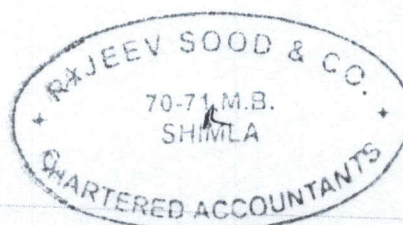
Code No	Particulars	Current year	Previous year
		Amount (')	Amount (')
1	2	3	4
4801001	Loan Issue Expenses Deferred	-	-
4802001	Discount on issue of loans	-	-
4803001	Deferred Revenue Expenses	-	-
4809001	Others	-	-
Total Miscellaneous Expenditure		-	-



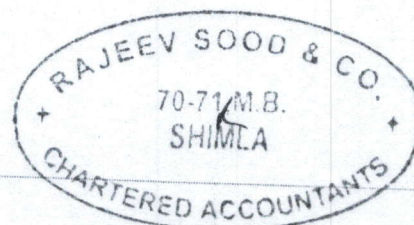
SCHEDULES:- ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE ACCOUNT			
Schedule I-1: Tax Revenue [Code No. 110]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1100101	Property Tax Residential Buildings	3,90,36,205	3,86,54,206
1100102	Property Tax Commercial Buildings	9,75,90,511	9,66,35,515
1100103	Property Tax Land	27,88,300	27,61,015
1100201	Water Tax	-	-
1100301	Sewerage Tax	-	-
1100701	Vehicle Tax	-	-
1100801	Tax on Animals	-	-
1101401	Show tax	8,76,588	3,58,180
Total Tax Revenue		14,02,91,604	13,84,08,916

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	1,67,01,041	1,85,78,153
1201004	Taxes & Duties Collected by other- Tax on Sale of Liquor	66,07,770	1,30,92,552
1202001	Compensation in lieu of Taxes/Duties-Compensation in lieu of Octroi	30,01,58,163	28,71,21,400
Total Assigned Revenues & Compensation		32,34,66,974	31,87,92,105

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	10,38,450	9,89,000
1301002	Rent from Civic Amenities-Shopping Complexes	2,82,98,960	2,69,51,390
1301005	Rent from Civic Amenities-Marriage/Community Halls	3,34,525	5,96,250
1301008	Rent from Civic Amenities-Labour Hostel	-	1,10,572
1301009	Rent from Civic Amenities - Use of Open Space	12,31,750	16,59,400
1301010	Rent from Civic Amenities- Working Women Hostel	3,86,600	4,59,530
1302001	Rent from Office Buildings-Quarters	-	-
1303001	Rent from Guest-Houses	22,32,000	21,60,000
1304001	Rent from lease of Land	2,06,97,550	1,97,11,957
1308001	Other Rents-Lease Rentals Municipal Assets	-	-
1309001	Rent remission and refund	-	-
Total Rental Income from Municipal Properties		5,42,19,835	5,26,38,099



Schedule I-4 : Fees & User Charges - Income head-wise [Code No. 140]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1401001	Empanelment & Registration Charges-Carts	-	-
1401002	Empanelment & Registration Charges-Contractors	-	-
1401004	Empanelment & Registration Charges-Professionals	-	-
1401101	Licensing Fees-D & O	-	-
1401102	Licensing Fees-Hawking	-	-
1401103	Licensing Fees-Shops	7,32,400	5,77,500
1401105	Licensing Fees-Staff Quarters	-	5,892
1401106	Licensing Fees-Plumbing License	17,15,740	6,05,320
1401108	Licensing Fees-Slaughtering	-	-
1401111	Fees & User Charges- License Fees- Others	5,47,940	50,49,768
1401301	Fees for Certificates or Extract-Copying	71,800	16,680
1401302	Fees for Certificates or Extract-Birth & Death Certificate	75,427	46,025
1401304	Fees for Certificate-Marriage	78,100	86,697
1401305	Fees for Certificates or Extract - Other	1,41,820	1,32,820
1401403	Development Charges-Demolition	-	-
1401502	Regularization Fees-Regularization	-	-
1401503	Regularization Fees-Revalidation	-	1,143
1401504	Regularization Fees-Conversion Fees	-	-
1402003	Penalties and Fines-Surcharge	62,667	3,81,708
1402004	Penalties and Fines-Others	-	14,86,601
1404001	Other Fees-Advertisement Fees	2,38,995	3,28,259
1404002	Other Fees-Tuition Fees	1,23,34,603	96,48,706
1404006	Other Fees-Connection	-	-
1404007	Other Fees-Disconnection Charges	-	4,69,130
1404012	Other Fees-Fees for Job Porters	-	3,48,200
1404013	Other Fees-Compounding Fee	120	4,200
1404014	Other Fees-NOC Fee	2,78,50,161	2,01,76,863
1404015	Other Fees- Forest application processing Fees	5,36,433	7,24,228
1404016	Other Fees- Plantation Fees	-	-
1404017	Fees & User Charges-Other Fees-Green Fees on Vehicle	-	-
1404018	Inspection Fee (Architect Planner)	-	-
1405005	User Charges - Garbage Collection Charges	-	25,000
1405004	User Charges - Funeral Van	-	18,000
1405007	User Charges-Septic Tank Clearance	-	-
1405011	User Charges-Pay and Use Toilets	-	-
1405012	User Charges-Water Charges (Domestic)	34,897	1,68,650
1405014	User Charges-Water Tanker	-	-
1405015	User Charges-Meter charges	-	-
1405020	User Charges-Parking Fees	-	-
1405021	User Charges-Laboratory Charges	64,96,246	50,51,826
1405022	User Charges-Telephone Tower Charges	-	-
1405023	User Charges-Connection Maintenance Charges	42,62,631	12,77,558
1405024	User Charges-Garbage Disposal Charges	-	-
1405025	User Charges-Medical Waste Disposal Charges	-	-
1405026	User Charges-Water Charges (Commercial)	-	-
1405027	Fees & User Charges - Sewerage User Charges	-	-
1406001	Entry Fees-Parks	-	-
1407001	Service/Administrative Charges-Service Charges	3,50,160	2,74,500
1407002	Service/Administrative Charges-Percentage on Deposit Works	27,900	39,900
1407004	Service/Administrative Charges-Road Damage Recovery Charges	64,56,088	8,73,551
1407005	Service/Administrative Charges-Stacking Charges	100	800
1407007	Service/Administrative Charges-Plan Processing Charges	5,03,997	6,37,881
1407008	Fees & User Charges- Dumping Charges	1,42,78,180	7,11,500
1408001	Other Charges-Other Charges	1,41,190	1,90,359
	Total Fees & User Charges	7,69,37,595	4,93,59,264



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	-	-
1501102	Sale of Forms & Publications-Data	9,95,400	6,59,777
1501103	Sale of Forms & Publications-Plans	-	20
1501105	Sale of Forms & Publications-Forms & Publication	42,320	52,630
1501201	Sale of stores & Scrap-Obsolete Stores	35,855	7,38,235
1501202	Sale of stores & Scrap-Obsolete Assets	-	-
1501203	Sale of stores & Scrap-Sale of Stores	-	-
1501204	Sale of stores & Scrap-Profit on sale of store	-	-
1503001	Sale of Others-Old Newspapers	-	-
1504002	Hire Charges for Vehicles- Others	40	4,662
1504101	Hire Charges on Equipments-Rollers	2,73,475	1,07,886
1504102	Hire Charges on Equipments-Tools & Equipments	3,07,700	2,78,300
	Total Income from Sale & Hire Charges -	16,54,790	18,56,510

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	16,39,42,883	12,76,41,350
1601004	Revenue Grants-Water Works Maintenance Grant	-	-
1601005	Revenue Grants Contribution- Other Development Grant	4,01,91,529	5,83,37,324
1602001	Re-imbursement of Expenses-Salary of Health staff from CPWD	43,00,000	32,15,747
1603001	Contribution towards schemes.	21,52,977	62,53,231
	Total Revenue Grants, Contribution & Subsidies	21,05,87,389	19,54,47,652

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	2,24,24,920	2,22,90,165
	Total Income from Investments	2,24,24,920	2,22,90,165

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	37,58,458	92,79,500
1712005	Interest on loans and advances to employees-Vehicle	-	-
1712006	Interest on loans and advances to employees-Warm Clothing	-	-
1712007	Interest on loans and advances to employees-Others	-	-
1718001	Interest on Debtors and Other receivable-General Tax	4,320	7,944
1718002	Interest on debtors and other receivable (Rent)	1,31,812	5,43,828
1718003	Others-Others	5,70,792	73,62,532
	Total. - Interest Earned	44,65,382	1,71,93,804

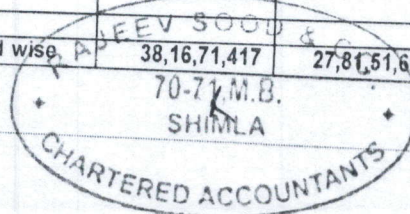
Schedule I-9: Other Income [Code No. 180]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1801001	Deposit Forfeited-EMD		
1801002	Deposit Forfeited-Security	1,71,000	69,200
1802001	Insurance Claim Recovery	20,000	-
1804001	Recovery From Employees	-	-
1805001	Unclaimed Refund Payable/Liabilities Written Back-State Cheques	1,40,545	1,54,577
1808001	Miscellaneous-Income	-	2,801
Total Other Income		35,77,204	39,37,707
		39,08,749	41,64,285

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		
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	1,60,47,808	1,91,28,061
2101003	Salary, Wages and Bonus-Wages	31,52,51,649	38,47,54,106
2101004	Salary, Wages and Bonus-Ex gratia	35,81,455	22,70,381
2102002	Benefits and Allowances-LTC	2,29,920	3,65,725
2102003	Benefits and Allowances-Medical reimbursement	-	-
2102006	Benefits and Allowances-Uniform to Staff	35,46,262	53,05,104
2102007	Benefits and Allowances-Compensation to Staff	-	-
2102008	Benefits and Allowances-Honorarium to Corporates	-	-
2102009	Benefits and Allowances-Honorarium to Officers and Staff	21,20,500	18,66,040
2102010	Benefits and Allowances-Training	-	-
2102012	Benefits and Allowances-HRD Activities	95,100	7,68,936
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab. Staff	-	-
2103003	Pension-Pension Contribution	-	-
2103004	Pension-Pension Fund Deficit Contribution	83,18,891	1,04,54,433
2103005	Pension-Contribution to other Fund	15,96,84,006	9,90,04,489
2104001	Other Terminal & Retirement Benefits-Leave Encashment	1,45,70,552	91,45,478
2104002	Other Terminal & Retirement Benefits-Death cum Retirement Gratuity	2,08,80,101	1,03,31,794
2104003	Other Terminal & Retirement Benefits-Contribution to PF or other Funds	34,78,311	28,39,760
Total Establishment Expenses		62,156	83,241
		54,78,66,711	54,63,17,548

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	-	8,84,578
2201003	Rent, Rates and Taxes- Land Revenue	-	-
2201101	Office maintenance-Electricity	-	-
2201102	Office maintenance-Water	25,42,025	43,47,713
2201103	Office maintenance-Security expenses	1,10,157	1,45,257
2201104	Office maintenance-Internet Expenses	-	-
2201105	Office maintenance-Laboratory Expenditure	-	2,849
2201201	Communication Expenses-Telephone	-	-
2201202	Communication Expenses-Mobile	4,90,868	7,30,243
2202001	Books & Periodicals-Magazines	91,115	25,499
2202002	Books & Periodicals-Newspapers	-	-
2202003	Books & Periodicals- Journals	57,093	44,337
2202004	Books & Periodicals-Books	-	-
2202101	Printing and Stationery-Service Postage	-	-
2202102	Printing and Stationery-Printing	1,71,000	2,82,135
2202103	Printing and Stationery-Stationery	4,46,666	7,85,981
		8,96,394	2,27,359

2202104	Computer consumables		
2203001	Traveling & Conveyance-Fuel	56,857	1,65,355
2203002	Traveling & Conveyance-Traveling	-	-
2203003	Traveling & Conveyance-Petrol & Diesel	20,65,973	23,27,839
2204001	Insurance	11,85,463	15,67,938
2205001	Audit Fee	7,83,196	7,62,642
2205101	Legal Expenses-Legal Fees	-	-
2205103	Legal Expenses-Suit Compromises	30,80,868	14,01,262
2205301	Professional and other fees-Architect Fees	12,500	21,36,592
2205302	Professional and other fees-Engineers Fees	35,280	-
2205303	Professional and other fees-Technical Fees	1,61,50,705	2,22,51,972
2205304	Professional and other fees-Consultancy Charges	5,09,536	93,692
2206001	Advertisement and Publicity-Hospitality Expenses	9,26,848	7,09,426
2206002	Advertisement and Publicity-Advertisement	3,03,013	5,10,245
2206003	Advertisement and Publicity-Organization of Festival	15,03,591	10,69,386
2206101	Membership & Subscription	21,682	1,02,111
2208001	Expenditure on Urban Forestry	20,000	20,000
2208002	Cremation of unclaimed Dead Bodies	20,350	-
2208003	Other Office Expenses	2,61,760	24,000
	Total Administrative Expenses	20,40,572	26,58,716
		3,37,83,513	4,32,77,126

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	30,36,982	47,16,039
2302002	Bulk Purchases-Water	3,98,44,554	3,28,85,445
2303001	Consumption of Stores-Stores	-	-
2304001	Hire Charges- Machinery Rent	-	-
2304002	Hire Charges-Others (Tanker)	-	-
2305001	Repair & Maintenance Infrastructure Assets-Road & Bridges	28,500	4,96,474
2305002	Repair & Maintenance Infrastructure Assets-Fly Overs	16,39,42,885	12,76,41,349
2305003	Repair & Maintenance Infrastructure Assets-Water Supply	2,21,400	(1,279)
2305004	Repair & Maintenance Infrastructure Assets-Street Lighting	-	5,26,631
2305005	Repair & Maintenance Infrastructure Assets-Storm Water	-	-
2305006	Repair & Maintenance Infrastructure Assets-Drains	47,80,915	12,24,846
2305008	Repair & Maintenance Infrastructure Assets-Sewerage Lines	24,75,147	11,67,383
2305009	Repair & Maintenance Infrastructure Asset- Foot path	-	6,04,902
2305010	Repair & Maintenance Infrastructure Assets- Others	5,38,14,185	2,23,79,133
2305101	Repair & Maintenance-Civic Amenities-Parks	6,54,201	-
2305104	Repair & Maintenance-Civic Amenities Playgrounds	24,42,814	19,35,751
2305106	Repair & Maintenance-Civic Amenities Parking lots	-	-
2305108	Repair & Maintenance-Civic Amenities-Houses	3,31,647	98,000
2305109	Repair & Maintenance-Civic Amenities Commercial Complex	-	(842)
2305115	Repair & Maintenance-Civic Amenities-Public Toilets	20,84,128	4,13,619
2305201	Repair & Maintenance-Buildings-Official Buildings	37,69,186	54,13,388
2305202	Repair & Maintenance-Buildings-Residential Buildings	11,76,932	20,95,706
2305301	Repair & Maintenance-Vehicle	76,79,948	80,88,135
2305901	Repair & Maintenance-Others-Furniture Fixture	61,50,943	67,95,042
2305902	Repair & Maintenance-Others-Electrical appliances	77,400	58,485
2305903	Repair & Maintenance-Others-Office Equipment	70,530	34,948
2305904	Repair & Maintenance-Others-Other Fixed Assets	14,683	1,990
2305905	Repair & Maintenance-Others-Survey & Drawing Equipment	-	14,576
2308001	Other Operating & Maintenance expenses-Testing & Inspections	-	-
2308002	Other Operating & Maintenance expenses-Water Purification	14,190	1,50,659
2308003	Other Operating & Maintenance expenses-Garbage Clearance	-	-
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	8,49,14,627	6,08,77,687
2308008	Other Operating & Maintenance expenses-Others	41,45,620	5,33,595
	Total Operations & Maintenance Expenses head wise	38,16,71,417	27,81,51,664



Schedule I-13: Interest & Finance Charges [Code No. 240]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2405001	Interest on Loan from Banks & other Financial Institutions		
2406001	Other Interest-Leases	-	-
2406002	Other Interest- Hire Purchases	-	52,811
2406003	Late fee/Interest/Damage Charges	-	-
2407001	Bank Charges	50	-
2408001	Other Finance Expenses-Discout on early/prompt payment	12,214	16,416
Total Interest & Finance Charges		12,264	86,34,777

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	3,00,250	3,34,079
Total Programme Expenses		48,000	17,524
		3,48,250	3,51,602

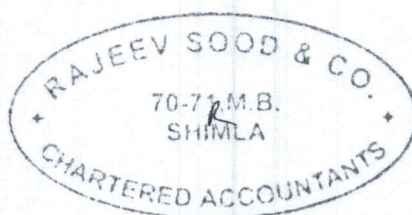
Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No. 260]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2601003	Revenue Grants for-Health & others		
2602001	Revenue Contribution-Water Works	1,00,000	6,90,000
2602003	Revenue Grants for-Health & others	-	-
2603001	Revenue Subsidies-Water Works	-	-
2603002	Revenue Subsidies-Road & Buildings	-	-
2603003	Revenue Grants for-Health & others	-	-
Total Revenue Grants, Contributions & Subsidies		90,000	29,37,019
		1,90,000	36,27,019

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

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

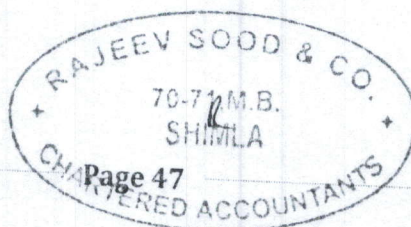
Schedule I-18: Depreciation [Code No. 272]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2722001	Depreciation-Buildings		
2723001	Depreciation-Roads & Bridges	5,70,15,521	5,35,12,597
2723101	Depreciation-Sewerage and Drainage	4,42,84,420	4,24,82,483
2723201	Depreciation-Waterways	2,60,57,397	1,41,54,890
2723301	Depreciation-Public Lighting	1,83,64,784	69,91,081
2724001	Depreciation-Plant & Machinery	1,02,25,730	1,04,56,921
2725001	Depreciation-Vehicles	96,34,681	1,13,34,918
2726001	Depreciation-Office & Other Equipments	26,46,411	29,52,073
2727001	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	7,68,475	10,04,849
2728001	Depreciation-Other Fixed Assets	1,61,236	1,71,101
	Total Depreciation	16,91,394	19,74,535
		17,08,50,049	14,50,35,448

Schedule I-19: Prior Period Items (Net) [Code No. 280]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2802001	Prior Period Items-Other Revenues		
2804001	Prior Period Items-Other Income	-	-
	Sub Total Income (a)	-	(1,35,80,740)
	Expenses	-	(1,35,80,740)
2805001	Refund of Taxes-All Type of Taxes		
2806001	Refund of Other Revenues-Water Supply	-	-
2806002	Refund of Other Revenues-Rent	-	-
2808001	Prior Period Items-Other Expenses	-	-
	Sub Total Expenses (b)	-	1,73,88,357
	Total Prior Period (Net) (a-b)	-	1,73,88,357
		-	38,07,617



CASH FLOW STATEMENT**SHIMLA MUNICIPAL CORPORATION****Cash Flow Statement for Year Ended 31st March 2020**

Particulars	Amount (Rs.)	Amount (Rs.)
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Receipts from Taxes		
1100101 Property Tax Residential Buildings	37871653	
1100102 Property Tax Commercial Buildings	94679130	
1100103 Property Tax Land	2705118	
1101401 Show tax	511000	
Taxes and Dutis collected by others -Tax on		
1201003 Consumption of Electricity	16701041	
Taxes and Dutis collected by others -Tax on sale of		
1201004 Liquor	6607770	
Compensation in lieu of Taxes/Duties-Compensation in		
1202001 lieu of Octroi	300158163	459233874
Rent from Municipal Properties		
1301001 Rent from Civict Amenities-Markets	423394	
1301002 Rent from Civic Amenities-Shopping Complexes	11537977	
1301003 Rent from Civic Amenities-Auditorium	8438750	
1301005 Rent from Civic Amenities-Marriage/Community Halls	445275	
1301009 Rent from Civic Amenities - Use of Open Space	1231750	
1301010 Rent from Civic Amenities- Working Women Hostel	386600	
1303001 Rent from Guest-Houses	2170080	24633826
Fees & User Charges		
1401102 Licensing Fees-Hawking	732400	
1401105 Licensing Fees-Staff Quarters	130989	



1401108 Licensing Fees-Slaughtering	547940	
1401111 Fees & User Charges- Licence Fees- Others	71800	
1401301 Fees for Certificates or Extract-Copying	75427	
1401302 Fees for Certificates or Extract-Birth & Death Certificate	78100	
1401304 Fees for Certificate-Marriage	141820	
1401403 Development Charges-Demolition	1626560	
1401504 Regularization Fees-Conversion Fees	62669	
1402004 Penalties and Fines-Others	238995	
1404001 Other Fees-Advertisement Fees	12334603	
1404012 Other Fees-Fees for Job Porters	120	
1404013 Other Fees-Compounding Fee	27855161	
1404014 Other Fees-NOC Fee	536433	
1405011 User Charges-Pay and Use Toilets	34897	
1405020 User Charges-Parking Fees	6496246	
1405022 User Charges-Telephone Tower Charges	4262631	
1406001 Entry Fees-Parks	350160	
1407001 Service/Administrative Charges-Service Charges	27900	
Service/Administrative Charges-Road Damage Recovery		
1407004 Charges	6456088	
1407005 Service/Administrative Charges-Stacking Charges	100	
1407007 Service/Administrative Charges-Plan Processing Charges	503997	
1407008 Fees & User Charges- Dumping Charges	14278180.12	
1408001 Other Charges-Other Charges	141190	76984406.12
Sale & Hire Charges		
1501011 Sale of Products-Others	3510	
1501101 Sale of Forms & Publications-Tenders	995400	
1501103 Sale of Forms & Publications-Plans	42320	
1501105 Sale of Forms & Publications-Forms & Publication	35855	
1503001 Sale of Others-Old Newspapers	40	
1504002 Hire Charges for Vehicles-Others	21075	1098200
Revenue Grants, Contribution and subsidies		
1602001 Re-imbursement of Expenses-	4300000	
1603001 Contribution towards schemes-	1355548	5655548
Other Income		
1801001 Deposit Forfeited-EMD	171000	
1801002 Deposit Forfeited-Security	20000	
1808001 Miscellaneous-Income	3342569	3533569

Payments

Establishment Expenses

2101001 Salary, Wages and Bonus-Salary & Allowance-Officers	43368	
2101002 Salary, Wages and Bonus-Salary & Allowances-Staff	5076312	
2101003 Salary, Wages and Bonus-Wages	863183	
2101004 Salary, Wages and Bonus-Exgratia	229920	
2102003 Benefits and Allowances-Medical reimbursement	3504462	
2102008 Benefits and Allowances-Honorarium to Corporators	578000	
2102010 Benefits and Allowances-Training	15600	
Other Terminal & Retirement Benefits-Leave		
2104001 Encashment	16635502	
4601004 Loans and advances to employees-Festival Advance	8210000	
4601006 Loans and advances to employees-Warm Clothing	-3335	
4601007 Loans and advances to employees-Medical Advance	93800	
4601008 Loans and advances to employees-Others	100000	
3501101 Employees Liabilities- Gross Salary	219095	
3501102 Employees Liabilities- Net Salary	208065676	
3501104 Employees Liabilities- PF Payable	604996	
3501105 Employees Liabilities- Pension	160852730	
3501106 Employees Liabilities- Gratuity	34898234	
3501107 Employees Liabilities- Welfare funds	750057	
3501108 Employees Liabilities- Leave Salary Payable	3045243	
3502001 Recoveries Payble-P.F.deductions	4044498	
3502002 Recoveries Payble-LIC	11037658	
3502003 Recoveries Payble-Loans	27374735	
3502004 Recoveries Payble-Societies	1991520	
3502011 Recoveries Payble-GIS	111717	
3502012 Recoveries Payble-Recovery from staff on deputation	23888436	(51,22,31,407)

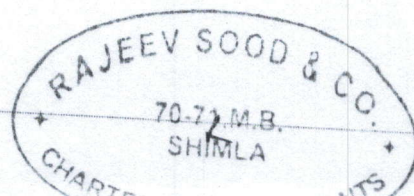
Administrative Expenses

2201101 Office maintenance-Electricity	2542025
2201102 Office maintenance-Water	49346
2201201 Communication Expenses-Telephone	522372
2201202 Communication Expenses-Mobile	91115
2202002 Books & Periodicals-Newspapers	55243
2202101 Printing and Stationery-Service Postage	17771
2202102 Printing and Stationery-Printing	437516
2202103 Printing and Stationery-Stationery	59620

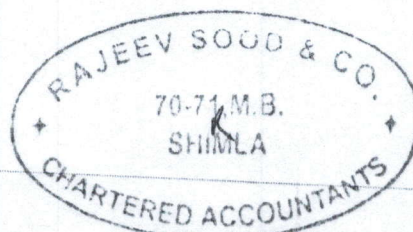
2202104 Computer consumables	74453
2203002 Traveling & Conveyance-Traveling	1421353
2203003 Traveling & Conveyance-Petrol & Diesel	1133534
2204001 Insurance	699433
2205101 Legal Expenses-Legal Fees	1192970
2205103 Legal Expenses-Suit Compromises	12500
2205301 Professional and other fees-Architect Fees	35280
2205303 Professional and other fees-Technical Fees	509536
2205304 Professional and other fees-Consultancy Charges	1288203
2206001 Advertisement and Publicity-Hospitality Expenses	225863
2206002 Advertisement and Publicity-Advertisement	1230514
2206003 Advertisement and Publicity-Organisation of Festival	23880
2206101 Membership & Subscription	23600
2208001 Others- Expenditure on Urban Forestry	20350
2208002 Others- Cremation of unclaimed Dead Bodies	254260
2208003 Others- Other Office Expenses	1461547
	(1,33,82,284)

Operations & Maintenance

2301001 Power & Fuel	3040866
2302001 Bulk Purchases-Electricity	18959546
2302002 Bulk Purchases-Water	60811
2304002 Hire Charges-Others	28500
Repair & Maintenance Infrastructure Assets-Road &	
2305001 Bridges	190850
Repair & Maintenance Infrastructure Assets-Water	
2305003 Supply Lines	3631
2305010 Repair & Maintenance Infrastructure Assets-Others	23192
Repair & Maintenance-Civic Amenities-Commercial	
2305109 Complex	1500000
2305115 Repair & Maintenance-Civic Amenities-Public Toilets	117600
2305301 Repair & Maintenance-Vehicle-	6222045
2305902 Repair & Maintenance-Others-Electrical appliances	83948
2305903 Repair & Maintenance-Others-Office Equipment	16390
Other Operating & Maintenance expenses-Testing &	
2308001 Inspections	14190
Other Operating & Maintenance expenses-Garbages	
2308003 Clearance	83717557
Other Operating & Maintenance expenses-Health	
2308007 Sanitation Works	4177451
4604002 Advance to Suppliers and Contractors-Stores	2680058
4604004 Advance to Suppliers and Contractors-Lease Rentals	5000
4605001 Advance to Others-Permanent Advance	86370
4605002 Advance to Others-Advance against Projects	1439364
4605003 Advance to Others-Advance against Scheme	8298000



4605005 Advance to Others-Temporary Advance to HODs	1931098	
4606001 Deposit with External Agencies-Electricity	4638690	
3501001 Creditors-Suppliers	229211	
3501002 Creditors-Contractors	584245496	
3501003 Creditors-Expenses	30307399	(75,20,17,263)
Interest & finance Charges		
2404001 Interest on Loan from Internal Agencies	132157	
2406003 Late fee/Interest/Damage Charges	50	
2407001 Bank Charges	12213.78	(1,44,421)
Programme Expenses		
2502001 Own Programme	325819	
2503001 Share in Programme of others	48000	(3,73,819)
Revenue Grants, Contribution and Subsidies		
2601003 Revenue Grants for-Health	100000	
2603003 Revenue Subsidies-Health	90000	(1,90,000)
Interest Receipts		
1711001 Interest from Bank Account-SB Accounts	3758458	
1712007 Interest on loans and advances to employees-Others	4320	
1718001 Interest on Debtors and Other receivable-General Tax	131812	
1718002 Interest on debtors and other receivable(Rent)	570792	4465382
Other Receipts		
4314006 Receivable from Other Sources-Hospital Dues	38021	
3502005 Recoveries Payble-Service Tax/ GST	8259333.61	
3502013 Recoveries Payble-Others	1571263.78	9868618.39
Other Payments		
3502007 Recoveries payable TDS	16747704	
3502014 TDS under GST	15203358	
3503005 Govt. dues etc. payable- Workers Welfare Cess	7804428	(3,97,55,490)
<u>Net Cash Flow from operating activities</u>		(73,26,21,260)



CASH FLOWS FROM INVESTING ACTIVITIES

Purchase/Addition to Fixed Assets

4102005 Buildings -Toilets		
4103201 Water ways -Bore Wells	1,96,000	
4105003 Vehicles -Cars	52,423	
4106002 Office & other Equipments -Computers	1,59,316	
4106007 Office & other Equipments -Heater	4,200	
4106008 Office & other Equipments -Others	15,607	
Furniture, Fixture, Fittings and Electrical Appliances -	5,52,113	
4107003 Chairs		
4107008 Furnitures, Fixtures & Fittings-Others	14,000	
	71,187	(10,64,846)

Sale Proceeds of assets

3509001 Sale Proceeds-Assets	72345	72345
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Purchase of Investments

4208001 Investments General Fund-Other Investments	20,00,00,000	
4218001 Investments Other Fund-Other Investments	34,14,763	(20,34,14,763)

Sale of Investments

4208001 Investments General Fund-Other Investments	376854811	
4218001 Investments Other Fund-Other Investments	177064599	553919410

Interest on Investments

1701001 Interest-Fixed Deposits	11819707.82	
4314002 Receivable from Other Sources-Interest accrued & Due	6989623	18809330.82

Net Cash Flow from investing activities

368321476.8

CASH FLOWS FROM FINANCING ACTIVITIES

Special Fund Receipts

3117001 Trust or Agency Funds-General Provident Fund	22239592.33	
3117002 Trust or Agency Funds-Pension & Gratuity Fund	6897495.5	
3117003 Trust or Agency Fund - Contributory Pension Fund	207357	29344444.83

Payment out of Special Funds

3117001 Trust or Agency Funds-General Provident Fund	81715018	
3117002 Trust or Agency Funds-Pension & Gratuity Fund	28704	
3117003 Trust or Agency Fund - Contributory Pension Fund	24767.05	(8,17,68,489.05)

Grants Receipts

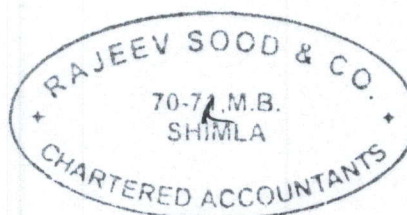
3201001 Grant/Contribution from Central Government-	739917185	
3202001 Grant/Contribution from State Government	179915298	
3203001 Grant/Contribution from Other govt. Agencies	1179102	
3204001 Grant/Contribution from Financial Institutions	143000	
3206001 Grant/Contribution from International Organisation	84920	
3208001 Grant/Contribution from Others	563	921240068

Repayment of Borrowings

3401001 Deposit from Contractors/Suppliers-EMD	-1695087	
3401002 Deposit from Contractors/Suppliers-Security Deposit	-43619997	
3402003 Deposits Received -Revenues-Water	-74700	
3408001 Deposits Received from Others	-95112.59	
3408002 Deposit Received- From Working Women Hostel	3000	(4,54,81,896.59)

Net Cash Flow from financing activities

Net Cash Flow (A+B+C)	823334127.2
Opening Balance of Cash and cash equivalents	459034343.9
Closing Balance of Cash and cash equivalents	322458729.1
	781493073

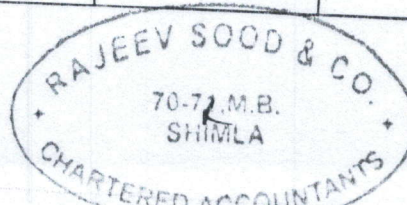


SHIMLA MUNICIPAL CORPORATION

(₹ In Lakhs)

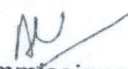
BALANCE SHEET AS ON 31.03.2020

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	16,506	19,474
311	Earmarked Funds	B-2	3,666	3,728
312	Reserves	B-3	18,581	14,170
	Total Reserves & Surplus		38,753	37,371
320	Grants, Contributions for Specific Purposes	B-4	9,015	6,126
	<u>Loans:-</u>			
330	Secured Loans	B-5	0	0
331	Unsecured Loans	B-6	0	0
	Total Loans		0	0
	<u>Current Liabilities & Provisions</u>			
340	Deposits Received	B-7	1,109	1,144
341	Deposits Works	B-8	119	119
350	Other Liabilities (Sundry Creditors)	B-9	23,310	23,354
360	Provisions	B-10	0	0
	Total Current Liabilities & Provisions		24,537	24,617
	TOTAL LIABILITIES		72,306	68,116

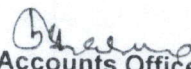


BALANCE SHEET AS ON 31.03.2020

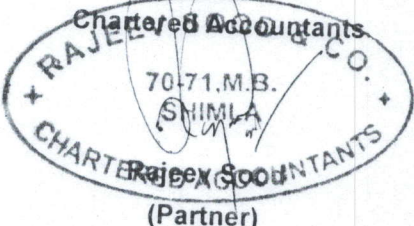
ASSETS:-				
Fixed Assets				
410	Gross Block	B-11	67,025	62,730
411	Less:- Accumulated Depreciation		21,832	20,124
	Net Block		45,193	42,606
412	Capital Work In Progress		971	971
	Total Fixed Assets		46,164	43,577
Investments				
420	Investments General Fund	B-12	7,500	9,169
421	Investment Other Funds	B-13	5,199	6,587
	Total Investments		12,699	15,756
Current Assets Loans & Advances				
430	Stock in Hand (Inventories)	B-14	122	120
431	Sundry Debtors (Receivables) Gross Amount	B-15	3,511	3,184
432	Less:- Accumulated Provisions Against Bad		0	0
	Net amount Outstanding		3,511	3,184
440	Prepaid Expenses	B-16	0	0
450	Cash and Bank Balance	B-17	7,815	3,225
460	Loans, Advances & Deposits	B-18	1,993	2,252
461	Less:- Accumulated Provisions Against		0	0
	Net Amount Outstanding		1,993	2,252
	Total Current Assets, Loans & Advances		13,442	8,781
470	Other Assets	B-19	0.42	0.42
480	Miscellaneous Expenditure(to the extent not	B-20	0	0
	Notes to Accounts	B-21		
TOTAL ASSETS			72,306	68,116


Commissioner
M.C. Shimla


Additional Commissioner
M.C. Shimla

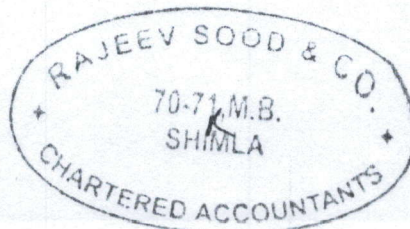

Accounts Officer
M.C. Shimla

Place :- Shimla
Date :- 13-Oct-2021

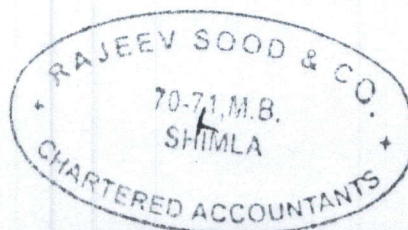
For: Rajeev Sood & Co.
Chartered Accountants
70-71, M.B.
SHIMLA

(Partner)

SHIMLA MUNICIPAL CORPORATION
TRIAL BALANCE FOR THE YEAR ENDED 31.03.2020

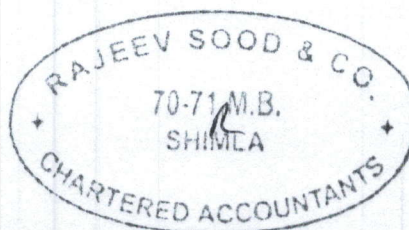
AC Code	AC Description	Debit Amount	Credit Amount
1100101	Property Tax Residential Buildings		
1100102	Property Tax Commercial Buildings		3,90,36,205
1100103	Property Tax Land		9,75,90,511
1100104	Property Tax Service Charges		27,88,300
1100201	Water Tax		0
1100301	Sewerage Tax		0
1100401	Conservancy 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		8,76,588
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		1,67,01,041
1201004	Taxes and Dutis collected by others -Tax on sale of Liquor		66,07,770
1202001	Compensation in lieu of Taxes/Duties-Compensation in lieu of Octroi		30,01,58,163
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 Civict Amenities-Markets		10,38,450



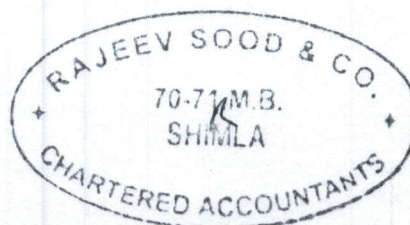
1301002	Rent from Civic Amenities-Shopping Complexes		
1301003	Rent from Civic Amenities-Auditorium		2,82,98,960
1301004	Rent from Civic Amenities-Art Galleries		0
1301005	Rent from Civic Amenities-Marriage/Community Halls		0
1301006	Rent from Civic Amenities-PlayGrounds		3,34,525
1301007	Rent from Civic Amenities-Nurseries		0
1301008	Rent from Civic Amenities-Labour Hostel		0
1301009	Rent from Civic Amenities - Use of Open Space		0
1301010	Rent from Civic Amenities- Working Women Hostel		12,31,750
1302001	Rent from Office Buildings-Quarters		3,86,600
1303001	Rent from Guest-Houses		0
1304001	Rent from Lease of Lands		22,32,000
1308001	Other Rents-Lease Rentals		2,06,97,550
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		0
1401103	Licensing Fees-Shops		7,32,400
1401104	Licensing Fees-Bazaars		0
1401105	Licensing Fees-Staff Quarters		0
1401106	Licensing Fees-Plumbing License		17,15,740
1401107	Licensing Fees-Cattle Pounding		0
1401108	Licensing Fees-Slaughtering		0
1401109	Licensing Fees-Butchers and Traders of meat		5,47,940
1401110	Licensing Fees-Poultry		0
1401111	Fees & User Charges- Licence Fees- Others		0
1401201	Fees for Grant of Permit-Transit		71,800
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		0
1401302	Fees for Certificates or Extract-Birth & Death Certificate		75,427
1401303	Fees for Certificates or Extract-Occupancy Certificate		78,100
1401304	Fees for Certificate-Marriage		0
1401305	Fees for Certificates or Extract - Other		1,41,820
1401401	Development Charges-Development		0
1401402	Development Charges-Betterment		0
1401403	Development Charges-Demolition		0
1401404	Development Charges-Open Space Contribution		-
1401405	Development Charges-Parking Contribution		0
1401501	Regularization Fees-Encroachment		0
1401502	Regularization Fees-Regularization		0
1401503	Regularization Fees-Revalidation		0
1401504	Regularization Fees-Conversion Fees		0
1402001	Penalties and Fines-Octroi		62,667
			0



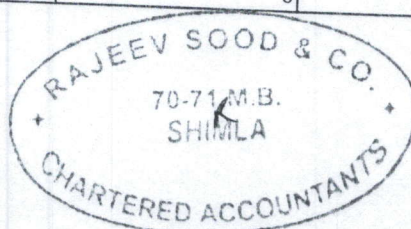
1402002	Penalties and Fines-Cess		
1402003	Penalties and Fines-Surcharge		0
1402004	Penalties and Fines-Others		0
1404001	Other Fees-Advertisement Fees		2,38,995
1404002	Other Fees-Tution Fees		1,23,34,603
1404003	Other Fees-Sports Fees		0
1404004	Other Fees-Library Fees		0
1404005	Other Fees-Survey Fees		0
1404006	Other Fees-Connection		0
1404007	Other Fees-Disconnection Charges		0
1404008	Other Fees-Notice Fees		0
1404009	Other Fees-Warrant Fees		0
1404010	Other Fees-Mutation Fees		0
1404011	Other Fees-Property Transfer Charges		0
1404012	Other Fees-Fees for Job Porters		0
1404013	Other Fees-Compounding Fee		120
1404014	Other Fees-NOC Fee		2,78,50,161
1404015	Other Fees- Forest application processing Fees		5,36,433
1404016	Other Fees- Plantation Fees		0
1404017	Fees&User Charges-Other Fees-Green Fees on Vehicle		0
1404018	Inspection Fee (Architect Planner)		0
1405001	User Charges - Medicines		0
1405002	User Charges -Examination Charges		0
1405003	User Charges - Ambulance		0
1405004	User Charges - Funeral Van		0
1405005	User Charges - Garbage Collection Charges		0
1405006	User Charges-Littering and Debris Collection		0
1405007	User Charges-Septic Tank Clearance		0
1405008	User Charges -Sewerage Clearance Charges		0
1405009	User Charges-Crematorium Charges		0
1405010	User Charges-Burial Ground Charges		0
1405011	User Charges-Pay and Use Toilets		0
1405012	User Charges-Water Charges (Domestic)		34,897
1405013	User Charges-Sale of Electricity		0
1405014	User Charges-Water Tanker		0
1405015	User Charges-Meter charges		0
1405016	User Charges-Fire Extinguishing		0
1405017	User Charges-Lighting Charges		0
1405018	User Charges-Ticket Charges		0
1405019	User Charges-Luggage Charges		0
1405020	User Charges-Parking Fees		0
1405021	User Charges-Laboratory Charges		64,96,246
1405022	User Charges-Telephone Tower Charges		0
1405023	User Charges-Connection Maintenance Charges		42,62,631
1405024	User Charges-Garbage Disposal Charges		0
1405025	User Charges-Medical Waste Disposal Charges		0
1405026	User Charges-Water Charges (Commercial)		0
1405027	Fees & User Charges- Sewerage user charges		0
1406001	Entery Fees-Parks		0
1406002	Entery Fees-Playgrounds		3,50,160
1406003	Swimming Pool		0
			0



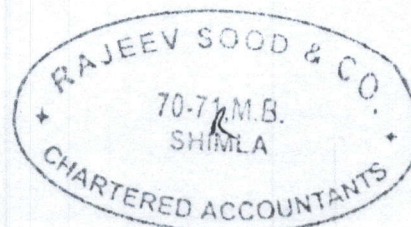
1406004	Entery Fees-Pool		0
1406005	Entery Fees-Zoo		0
1406006	Entery Fees-Museum		0
1406007	Entery Fees-Library		0
1406008	Entery Fees-Parking Lots		0
1407001	Service/Administrative Charges-Service Charges		0
1407002	Service/Administrative Charges-Percentage on Deposit Works		27,900
1407003	Service/Administrative Charges-Plan Preparation Charges		0
1407004	Service/Administrative Charges-Road Damage Recovery Charges		0
1407005	Service/Administrative Charges-Stacking Charges		64,56,088
1407006	Service/Administrative Charges-Rebate from State Government		100
1407007	Service/Administrative Charges-Plan Processing Charges		0
1407008	Fees & User Charges- Dumping Charges		5,03,997
1408001	Other Charges-Other Charges		1,42,78,180
1409001	Fees Remission and Refund-Water Supply		1,41,190
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		-
1501102	Sale of Forms & Publications-Data		9,95,400
1501103	Sale of Forms & Publications-Plans		0
1501104	Sale of Forms & Publications-Maps		42,320
1501105	Sale of Forms & Publications-Forms & Publication		0
1501201	Sale of stores & Scrap-Obsolete Stores		35,855
1501202	Sale of stores & Scrap-Obsolete Assets		0
1501203	Sale of stores & Scrap-Sale of Stores		0
1501204	Sale of stores & Scrap-Profit on sale of Stores		0
1503001	Sale of Others-Old Newspapers		0
1504001	Hire Charges for Vehicles-Buses		40
1504002	Hire Charges for Vehicles-Others		0
1504101	Hire Charges on Equipments-Rollers		2,73,475
1504102	Hire Charges on Equipments-Tools & Equipments		3,07,700
1504103	Hire Charges on Equipments-Medical Equipments		0
1601001	Revenue Grants-Road Development Grants		0
1601002	Revenue Grants-Family Welfare Grant		16,39,42,883
1601003	Revenue Grants-Census Grant etc.		0
1601004	Revenue Grants-Water Works Maintenance Grant		0
1601005	Revenue Grant Contribution-Other Development Grant		0
			4,01,91,529



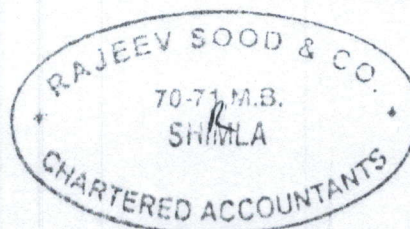
1601006	Regulating/Controlling unauthorized Vendors			
1602001	Re-imburement of Expenses-			0
1603001	Contribution towards schemes-			43,00,000
1701001	Interest-Fixed Deposits			21,52,977
1701002	Interest-Government Securities			2,24,24,920
1701003	Interest-Post Office Deposits			0
1702001	Dividend-			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			0
1712001	Interest on Loans and advances to employees-HBA			37,58,458
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			4,320
1713001	Interest on loans to others-			0
1718001	Interest on Debtors and Other receivable-General Tax			1,31,812
1718002	Interest on debtors and other receivable(Rent)			5,70,792
1718003	Others-Others			0
1801001	Deposit Forfeited-EMD			1,71,000
1801002	Deposit Forfeited-Security			20,000
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			0
1805001	Unclaimed Refund Payable/Liabilities Written Back-Stale Cheques			1,40,545
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			0
2101001	Salary, Wages and Bonus-Salary & Allowance-Officers			35,77,204
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	1,60,47,808		
2101003	Salary, Wages and Bonus-Wages	31,52,51,649		
2101004	Salary, Wages and Bonus-Exgratia	35,81,455		
2101005	Salary, Wages and Bonus-Bonus	2,29,920		
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	0		
2102004	Benefits and Allowances-Tution Fees	35,46,262		
2102005	Benefits and Allowances-Education Allowance	0		
		0		



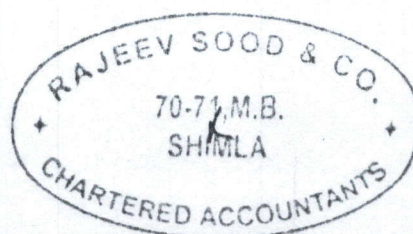
2102006	Benefits and Allowances-Uniform to Staff	0	
2102007	Benefits and Allowances-Compensation to Staff	0	
2102008	Benefits and Allowances-Honorarium to Corporators	21,20,500	
2102009	Benefits and Allowances-Honorarium to Officers & Staff	0	
2102010	Benefits and Allowances-Training	95,100	
2102011	Benefits and Allowances-Staff Welfare Expenses	0	
2102012	Benefits and Allowances-HRD activities	0	
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab. Staff	0	
2103001	Pension-Pension	-	
2103002	Pension-Family Pension	0	
2103003	Pension-Pension Contribution	83,18,891	
2103004	Pension-Pension Fund Deficit Contribution	15,96,84,006	
2103005	Pension-Contribution to other Funds	1,45,70,552	
2104001	Other Terminal & Retirement Benefits-Leave Encashment	2,08,80,101	
2104002	Other Terminal & Retirement Benefits-Death cum Retirement Gratuity	34,78,311	
2104003	Other Terminal & Retirement Benefits-Contribution to PF or other Funds	62,156	
2104004	Other Terminal & Retirement Benefits-Leave Salary Contribution	0	
2201001	Rent, Rates and Taxes- Rent	0	
2201002	Rent, Rates and Taxes- Land Revenue	0	
2201003	Rent, Rates and Taxes- Land Revenue	0	
2201101	Office maintenance-Electricity	25,42,025	
2201102	Office maintenance-Water	1,10,157	
2201103	Office maintenance-Security expenses	0	
2201104	Office maintenance-Internet Expenses	0	
2201105	Office maintenance-Laboratory Expenditure	0	
2201201	Communication Expenses-Telephone	4,90,868	
2201202	Communication Expenses-Mobile	91,115	
2201203	Communication Expenses-Fax	0	
2202001	Books & Periodicals-Megazines	0	
2202002	Books & Periodicals-Newspapers	57,093	
2202003	Books & Periodicals-Journals	0	
2202004	Books & Periodicals-Books	0	
2202101	Printing and Stationery-Service Postage	1,71,000	
2202102	Printing and Stationery-Printing	4,46,666	
2202103	Printing and Stationery-Stationery	8,96,394	
2202104	Computer consumables	56,857	
2203001	Traveling & Conveyance-Fuel	0	
2203002	Traveling & Conveyance-Traveling	20,65,973	
2203003	Traveling & Conveyance-Petrol & Diesel	11,85,463	
2204001	Insurance	7,83,196	
2205001	Audit Fees	0	
2205101	Legal Expenses-Legal Fees	30,80,868	
2205102	Legal Expenses-Cost of Recovery of Tax Revenue	0	
2205103	Legal Expenses-Suit Compromises	12,500	
2205301	Professional and other fees-Architect Fees	35,280	
2205302	Professional and other fees-Engineers Fees	1,61,50,705	



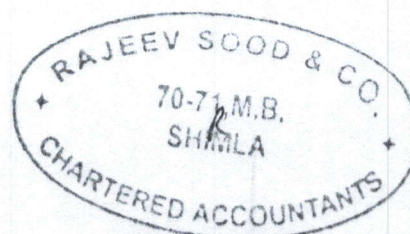
2205303	Professional and other fees-Technical Fees	
2205304	Professional and other fees-Consultancy Charges	5,09,536
2206001	Advertisement and Publicity-Hospitality Expenses	9,26,848
2206002	Advertisement and Publicity-Advertisement	3,03,013
2206003	Advertisement and Publicity-Organisation of Festival	15,03,591
2206101	Membership & Subscription	21,682
2208001	Others- Expenditure on Urban Forestry	20,000
2208002	Others- Cremation of unclaimed Dead Bodies	20,350
2208003	Others- Other Office Expenses	2,61,760
2301001	Power & Fuel	20,40,572
2302001	Bulk Purchases-Electricity	30,36,982
2302002	Bulk Purchases-Water	3,98,44,554
2303001	Consumption of Stores-Stores	-
2304001	Hire Charges-Machinery Rent	0
2304002	Hire Charges-Others	0
	Repair & Maintenance Infrastructure Assets-Road & Bridges	28,500
2305001	Repair & Maintenance Infrastructure Assets-Fly Overs	16,39,42,885
2305002	Repair & Maintenance Infrastructure Assets-Water Supply Lines	2,21,400
2305003		-
2305004	Repair & Maintenance Infrastructure Assets-Street Lighting	0
2305005	Repair & Maintenance Infrastructure Assets-Storm Water	
2305006	Repair & Maintenance Infrastructure Assets-Drains	47,80,915
		24,75,147
2305007	Repair & Maintenance Infrastructure Assets-Traffic Signals	
	Repair & Maintenance Infrastructure Assets-Sewerage Lines	0
2305008		0
2305009	Repair & Maintenance Infrastructure Asset- Footh path	
2305010	Repair & Maintenance Infrastructure Assets-Others	5,38,14,185
2305011	Repair & Maintenance-Civic Amenities-Parks	6,54,201
2305012	Repair & Maintenance-Civic Amenities-Gardens	24,42,814
2305013	Repair & Maintenance-Civic Amenities-Lakes	0
2305014	Repair & Maintenance-Civic Amenities-Playgrounds	0
2305015	Repair & Maintenance-Civic Amenities-Aart & Culture	0
2305016	Repair & Maintenance-Civic Amenities-Parking Lots	0
2305017	Repair & Maintenance-Civic Amenities-Markets	3,31,647
2305018	Repair & Maintenance-Civic Amenities-Houses	0
	Repair & Maintenance-Civic Amenities-Houses	0
2305109	Repair & Maintenance-Civic Amenities-Commercial Complex	
2305110	Repair & Maintenance-Civic Amenities-Hospitals	20,84,128
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	0
2305201	Repair & Maintenance-Buildings-Official Buildings	37,69,186
2305202	Repair & Maintenance-Buildings-Residential Buildings	11,76,932
2305301	Repair & Maintenance-Vehicle-	76,79,948
2305901	Repair & Maintenance-Others-Furniture Fixture	61,50,943
		77,400



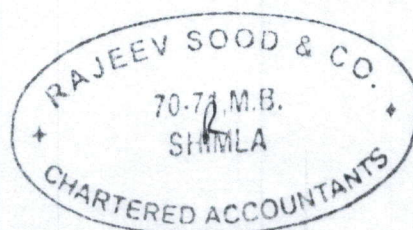
2305902	Repair & Maintenance-Others-Electrical appliances	70,530	
2305903	Repair & Maintenance-Others-Office Equipment	14,683	
2305904	Repair & Maintenance-Others-Other Fixed Assets	0	
2305905	Repair & Maintenance-Others-Survey & Drawing Equipment	0	
2308001	Other Operating & Maintenance expenses-Testing & Inspections	14,190	
2308002	Other Operating & Maintenance expenses-Water Purification	0	
2308003	Other Operating & Maintenance expenses-Garbages Clearance	8,49,14,627	
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	41,45,620	
2308008	Other Operating & Maintenance expenses-Others	0	
2308009	Food for ABC-AR Centre and Gau-Sadan	0	
2401001	Interest on Loan from Centraal Govt-	0	
2402001	Interest on Loan from State Govt.	0	
2403001	Interest on Loan from Govt. Bodies & Associations	0	
2404001	Interest on Loan from Internal Agencies	-	
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	50	
2408001	Other Finance Expenses-Discount on early/prompt payment	12,214	
2408002	Other Finance Expenses-Commitment Charges	0	
2408003	Rebate on collections through online mode	0	
2501001	Election Expenses	0	
2502001	Own Programme	0	
2502002	Skilled development Programme for Women	3,00,250	
2503001	Share in Programme of others	0	
2601001	Revenue Grants for-Water Works	48,000	
2601002	Revenue Grants for-Road & Buildings	0	
2601003	Revenue Grants for-Health	0	
2602001	Revenue Contribution-Water Works	1,00,000	
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	0	
2701001	Provisions for Doubtful receivables-Property Tax	90,000	
2701002	Provisions for Doubtful receivables-Cess	0	
2701003	Provisions for Doubtful receivables-Fees & User Charges	0	



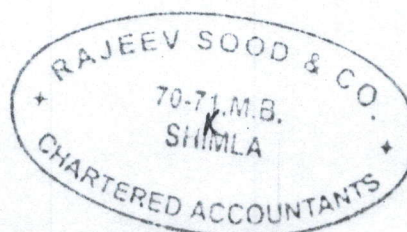
2701004	Provisions for Doubtful receivables-Rent		
2701005	Provisions for Doubtful receivables-Sewerage Tax	0	
2701006	Provisions for Doubtful receivables-Water Tax	0	
2701007	Provisions for Doubtful receivables-Show Tax	0	
2702001	Provision for other Assets-Stores	0	
2702002	Provision for other Assets-Fixed Assets	0	
2702003	Provision for other Assets-Investments	0	
2703001	Revenue Written off-Property Tax	0	
2703002	Revenue Written off-Assigned Revenues	0	
2703003	Revenue Written off-Grants	0	
2703004	Revenue Written off-Sewerage Tax	0	
2703005	Revenue Written off-Water Tax	0	
2703006	Revenue Written off-Show Tax	0	
2703007	Revenue written off - Rent	0	
2704001	Assets Written off-Stores	0	
2704002	Assets Written off-Fixed Assets	0	
2704003	Assets Written off-Others	0	
2705001	Miscellaneous Expenses Written off-Issue Expenses	0	
2705002	Miscellaneous Expenses Written off-Others	0	
2711001	Loss on disposal of Assets	0	
2712001	Loss on disposal of Investments	0	
2713001	Decline in Value of Investments	0	
2722001	Depreciation-Buildings	0	
2723001	Depreciation-Roads & Bridges	5,70,15,521	
2723101	Depreciation-Sewerage and Drainage	4,42,84,420	
2723201	Depreciation-Waterways	2,60,57,397	
2723301	Depreciation-Public Lighting	1,83,64,784	
2724001	Depreciation-Plant & Machinery	1,02,25,730	
2725001	Depreciation-Vehicles	96,34,681	
2726001	Depreciation-Office & Other Equipments	26,46,411	
	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	7,68,475	
2727001			
2728001	Depreciation-Other Fixed Assets	1,61,236	
2801001	Period Period Items-Taxes-Taxes	16,91,394	
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	0	
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	0	
2901001	Transfer to Reserve Fund -Reserve	0	
3101001	Municipal Fund-Closing Balance	0	
3101002	Municipal Fund-Adjustments to Opening Balance sheet		1,94,73,52,661
3109001	Excess of Income and Expenditure		0
3111001	Special Funds-Road Fund		0
3111002	Special Funds- Water Supply Fund		0



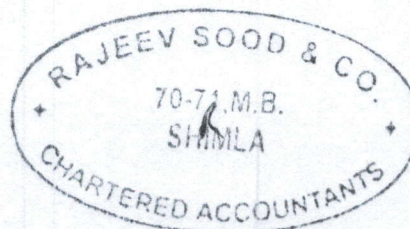
3111003	Special Funds-City Development Fund		
3115001	Sinking Funds- Borrowing Repayment Fund		0
3115002	Sinking Funds- Assets Replacement Fund		0
3117001	Trust or Agency Funds-General Provident Fund		0
3117002	Trust or Agency Funds-Pension & Gratuity Fund		32,89,87,993
3117003	Trust or Agency Fund - Contributory Pension Fund		1,77,10,897
3121001	Capital Contribution		1,99,00,566
3121101	Capital Reserve		1,85,81,08,973
3122001	Borrowing Redemption reserve		0
3123001	Special Funds		0
3124001	Statutory Reserve		0
3125001	General Reserve		0
3126001	Revaluation Reserve		0
3201001	Grant/Contribution from Central Government-		0
3202001	Grant/Contribution from State Government		50,00,75,331
3203001	Grant/Contribution from Other govt. Agencies		23,02,83,121
3204001	Grant/Contribution from Financial Institutions		10,67,28,280
3205001	Grant/Contribution from Welfare Bodies		95,000
3206001	Grant/Contribution from International Organisation		0
3208001	Grant/Contribution from Others		1,56,91,676
3301001	Loans from Central Government		4,86,22,162
3302001	Loans from State Government		0
3303001	Loans from Government Bodies & Associations		0
3304001	Loans from International Agencies		0
3305001	Loans from Banks & Financial Institutions		0
3306001	Other Term Loans -HP		0
3307001	Bonds & Debentures		0
3308001	Other Loans		0
3311001	Loans from Central Government		0
3312001	Loans from State Government		0
3313001	Loans from Government Bodies & Associations		0
3314001	Loans from International Agencies		0
3315001	Loans from Banks & Financial Institutions		0
3316001	Other Term Loans		0
3317001	Bonds & Debentures		0
3318001	Other Loans		0
3401001	Deposit from Contractors/Suppliers-EMD		0
3401002	Deposit from Contractors/Suppliers-Security Deposit		28,91,808
3402001	Deposits Received-Revenues-Octroi		9,02,24,458
3402002	Deposits Received-Revenues-Transit		0
3402003	Deposits Received -Revenues-Water		42,413
3402004	Deposits Received -Revenues-Electricity		1,63,68,109
3402005	Deposits Received -Revenues-Rental etc.		0
3403001	Deposits Received from Staff		0
3408001	Deposits Received from Others		0
3408002	Deposit Received- From Working Women Hostel		13,13,614
3411001	Deposit Works -Civil Works		16,000
3412001	Deposit Works -Electrical Works		8,00,000
3413001	Deposit Works- Others		0
3418001	Deposit Work -Other deposit works		1,10,95,157
3501001	Creditors-Suppliers		0
			2,17,47,39,965



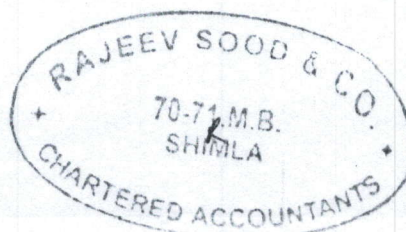
3501002	Creditors-Contractors		
3501003	Creditors-Expenses		
3501004	Creditors-Payable against grants		2,52,19,706
3501005	Creditors-Payable against specific scheme		74,05,575
3501006	Creditors-Contractors Advance Control Account		0
3501101	Employees Liabilities- Gross Salary		1,078
3501102	Employees Liabilities- Net Salary		0
3501103	Employees Liabilities- Salary Unpaid		59,14,085
3501104	Employees Liabilities- PF Payable		2,79,48,407
3501105	Employees Liabilities- Pension		6,54,226
3501106	Employees Liabilities- Gratuity		39,94,349
3501107	Employees Liabilities- Welfare funds		5,48,871
3501108	Employees Liabilities- Leave Salary Payable		1,02,959
3501201	Interest Accured and due-Loans		4,34,259
3501202	Interest Accured and due-HP		8,69,568
3502001	Recoveries Payble-P.F.deductions		0
3502002	Recoveries Payble-LIC		0
3502003	Recoveries Payble-Loans		34,70,101
3502004	Recoveries Payble-Societies		20,25,192
3502005	Recoveries Payble-Service Tax		(4,47,218)
3502006	Recoveries Payble-Professional Tax		63,113
3502007	Recoveries payable TDS		(1,95,80,563)
3502008	Recoveries payable Trade Tax		0
3502009	Recoveries payable Sales Tax/VAT		3,75,159
3502010	Recoveries Payble-Works Contract etc.		0
3502011	Recoveries Payble-GIS		5,67,517
3502012	Recoveries Payble-Recovery from staff on deputation		12,03,887
3502013	Recoveries Payble-Others		31,793
3502014	TDS under GST		48,99,960
3502015	Water Charges		71,82,224
3503001	Govt. Dues Payble-Library Cess		18,05,657
3503002	Govt. Dues Payble-Education Cess		7,93,89,005
3503003	Govt. Dues Payble-Court Atteachment etc.		0
3503004	Govt. Dues Payble-Water Cess		0
3503005	Govt. dues etc. payable- Workers Welfare Cess		0
3504001	Refunds Payble-Taxes		0
3504002	Refunds Payble-Other Revenues		2,34,512
3504003	Refunds Payble-Grants		0
3504004	Refunds Payble-Deposit Works		1,22,788
3504005	Refunds Payble-Attached Properties		0
3504006	Refunds Payble-Octori		0
3504007	Refunds Payble-Cess		0
3504008	Refunds Payble-Water Supply		0
3504009	Refunds Payble-Rent		0
3504101	Advance Collection of Revenues-Property Tax		0
3504102	Advance Collection of Revenues-Water Supply		0
3504103	Advance Collection of Revenues-Cess		0
3504104	Advance Collection of Revenues-Licence Fees		0
3504105	Advance Collection of Revenues-Rent		0
3504106	Advance Collection of Revenues-Advertisement Charges		0
3508001	Others-Compensation Payble		0
			10,55,862



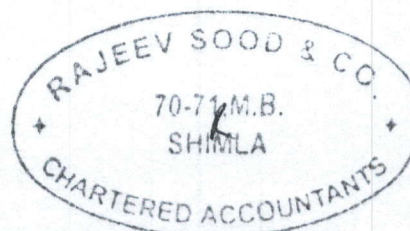
3508002	Others-Stale Cheque		
3508003	Others-HP Payble		
3508004	Others-HP Interest Receivable Control Account etc.		5,91,483
3509001	Sale Proceeds-Assets		0
3509002	Sale Proceeds-Investments		0
3509003	Sale Proceeds-Atteched Properties		1,49,609
3601001	Provision for Expenses		0
3602001	Provision for Interest		0
3603001	Provision for other Assets-Stores		0
3603002	Provision for other Assets-Investments		0
4101001	Land-Grounds		0
4101002	Lands -Under Buildings	50,61,117	
4101003	Land-Open Markets & Structures	38,86,10,637	
4101004	Land-Parks	1,03,56,24,691	
4101005	Land-Gardens	7,02,86,764	
4101006	Land-Vacant Municipal Land	3,73,077	
4101007	Land-Forest Land	1,27,54,32,425	
4101008	Land-Trees	5,27,26,155	
4102001	Buildings- Residential	0	
4102002	Buildings- Official	25,70,26,876	
4102003	Buildings- Commercial	26,00,79,988	
4102004	Buildings -Pump houses	93,23,70,314	
4102005	Buildings -Toilets	0	
4102006	Buildings -Houses	5,27,37,033	
4102007	Buildings--Parking	5,55,07,512	
4102008	Fixed Assets-Buildings-Labour Hostel	10,79,30,091	
4103001	Roads & Bridges -Concrete	1,11,90,062	
4103002	Roads & Bridges -Black Topped	4,09,53,123	
4103003	Roads & Bridges -Foot Path	76,56,23,547	
4103004	Roads & Bridges -Bridges	27,63,37,025	
4103005	Roads & Bridges -Staires & Alleys	4,76,26,933	
4103101	Sewerage & Drainage -Drainage	1,53,25,572	
4103102	Sewerage & Drainage -Sewerage Lines	4,78,23,295	
4103103	Sewerage & Drainage-Storm Water Drain/Nallah	16,16,29,594	
4103201	Water ways -Bore Wells	9,03,09,359	
4103202	Water ways -Open Wells	22,09,88,856	
4103203	Water ways- Reservoirs	4,33,874	
4103301	Public Lighting -Lamp Posts	28,51,223	
4103302	Public Lighting -Transformers	20,55,54,971	
4104001	Plant & Machinery -Project Machinery	21,83,133	
4104002	Plant & Machinery -Pump House Machinery	4,60,68,589	
4104003	Plant & Machinery -Others	11,02,501	
4105001	Vehicles -Ambulance	14,86,38,210	
4105002	Vehicles -Buses	0	
4105003	Vehicles -Cars	0	
4105004	Vehicles- Jeeps	40,39,294	
4105005	Vehicles -Cranes	66,53,493	
4105006	Vehicles -Trucks	52,73,237	
4105007	Vehicles -Tankers	5,05,08,264	
4105008	Fixed Assets- Vehicles- Motor Bike	0	
4106001	Office & other Equipments- Air Conditioners	1,59,316	
		0	



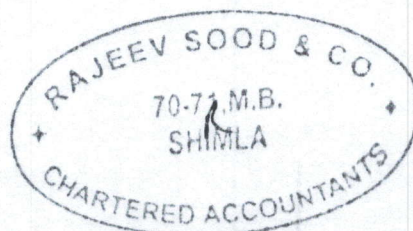
4106002	Office & other Equipments -Computers	1,16,10,201	
4106003	Office & other Equipments- Faxes	47,191	
4106004	Office & other Equipments -Photocopiers	11,79,789	
4106005	Office & other Equipments -Refrigerators	36,936	
4106006	Office & other Equipments -Laboratories	8,11,249	
4106007	Office & other Equipments -Heater	1,93,920	
4106008	Office & other Equipments -Others	39,05,636	
4107001	Furniture, Fixture, Fittings and Electrical Appliances - Cabinets	4,71,136	
4107002	Furniture, Fixture, Fittings and Electrical Appliances - Cupboards	0	
4107003	Furniture, Fixture, Fittings and Electrical Appliances - Chairs	12,31,500	
4107004	Furniture, Fixture, Fittings and Electrical Appliances -Fans	21,608	
4107005	Furniture, Fixture, Fittings and Electrical Appliances - Electrical Fittings	3,10,304	
4107006	Furniture, Fixture, Fittings and Electrical Appliances - Tables	8,24,455	
4107007	Furniture, Fixture, Fittings and Electrical Appliances -Sofa Sets	6,57,242	
4107008	Furnitures, Fixtures & Fittings-Others	7,17,876	
4108001	Other Fixed Assets -Dumper container	1,19,91,508	
4108002	Other Fixed Assets -Dust Bin	65,81,640	
4108003	Office & Other Equipments-Other fixed Assets-Other	1,68,43,994	
4109001	Assets Under Disposal	0	
4112001	Accumulated Depreciation-Buildings		1,03,89,95,170
4113001	Accumulated Depreciation-Roads & Bridges		72,75,21,331
4113101	Accumulated Depreciation-Sewerage and Drainage		4,02,12,287
4113201	Accumulated Depreciation-Waterways		2,53,55,864
4113301	Accumulated Depreciation-Public Lighting		11,43,01,508
4114001	Accumulated Depreciation-Plant & Machinery		14,12,12,780
4115001	Accumulated Depreciation-Vehicles		5,15,57,617
4116001	Accumulated Depreciation-Office and Other Equipments		1,54,91,678
4117001	Accumulated Depreciation-Furniture,Fixtures,Fitting and Electrical Appliances		27,45,692
4118001	Accumulated Depreciation-Other Fixed Assets		2,58,06,769
4121001	Specific Grants -Water Works	1,66,940	
4121002	Specific Grants -Road & Buildings	38,53,898	
4121003	Specific Grants -Health	5,99,04,007	
4121004	CWIP-Specific Grants-Sanitation & S.W.Management	18,14,788	
4121005	CWIP-Specific Grants-Civic Amenities	85,75,498	
4121006	Specific Grants-Urban Poverty All. & Soc. Welfare	0	
4122001	Special funds -Water Works	0	
4122002	Special Funds -Road & Buildings	4,36,855	
4122003	Special funds -Health	0	
4123001	Specific Shemes-Water works	0	
4123002	Specific Shemes-Road &Buildings	1,20,18,300	
4123003	Specific Shemes-Health	0	
4123004	CWIP-Specific Schemes-Sanitation & Solid Waste Man	0	
4123005	CWIP -- Specific schemes - Civic Amenities	1,03,58,505	



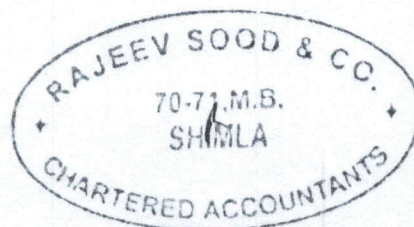
4123006	CWIP-Specific Schemes-Urban Poverty Alleviation		
4201001	Investments General Fund-Central Govt Securities	0	
4202001	Investments General Fund-State Govt. Securities	0	
4203001	Investments General Fund- Debantures and Bonds	0	
4204001	Investments General Fund-Preference and Shares	0	
4205001	Investments General Fund-Equity Shares	0	
4206001	Investments General Fund-Uniots of Mutual Funds	5,10,000	
4207001	Investments General Fund-Others	0	
4208001	Investments General Fund-Other Investments	64,94,45,050	
4209001	Investments General Fund-Accumulated Provision	10,00,00,000	
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	0	
4219001	Investments Other Fund-Accumulated Provision	51,99,38,733	
4301001	Store -Opening Stock	0	
4301002	Store -Closing Stock	0	
4301003	Store -Purchases	0	
4302001	Loose Tools	1,20,82,704	
4303001	Books	81,399	
4308001	Other-Other Stock in Hand	0	
4311001	Receivable for property Taxes	85,344	
4311901	Receivable for Other Taxes-Sewarage Tax	5,29,23,870	
4311902	Receivable for Other Taxes-Water Tax	0	
4311903	Receivable for Other Taxes-Show Tax	0	
4312001	Receivable for Cess	4,44,233	
4313001	Receivable for Fees & User charges-Licence fees	0	
4313002	Receivable for Fees & User charges-Advertisement Fees	2,70,902	
4313003	Receivable for Fees & User charges-Water Supply	0	
4313004	Receivable for Fees & User charges-Connection and Maintenance Charges	15,91,54,406	
4314001	Receivable from Other Sources-Rent	0	
4314002	Receivable from Other Sources-Interest accrued & Due	7,48,97,863	
4314003	Receivable from Other Sources-Interest Accured & not due	5,68,21,991	
4314004	Receivable from Other Sources-Undertakings	0	
4314005	Receivable from Other Sources-Interest due from Employees	0	
4314006	Receivable from Other Sources-Hospital Dues	5,19,602	
4314007	Receivable from Others	24,84,461	
4315001	Receivablefrom Govt.-Grants	0	
4315002	Receivablefrom Govt.-Assigned Revenues	0	
4318001	Receivable Control Account-Property Tax	0	
4318002	Receivable Control Account-Cess	5,11,000	
4318003	Receivable Control Account-Water supply	0	
4318004	Receivable Control Account-Rent	-	
4319101	State Govt. Cesses/levies in Property Taxes- Control account	31,05,018	
		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	0	
4502101	Municipal Fund-Nationalised Banks-SBI Shimla	1,867	
4502102	Municipal Fund- State Bank of Patiala, Shimla	3,88,39,554	
4502103	UCO BANK(ARTRAC), Shimla (Municipal SWPP Account)	-	
4502104	MC Fund- Indian Bank, Shimla(Property Tax Account)	67,347	
4502105	MC Fund- Punjab & Sind Bank, Sanjauli (WWH)	38,12,553	
4502201	Municipal Fund-Other Schedule Banks-HDFC Bank The Mall	24,21,594	
4502202	MC Fund, HDFC Bank, The Mall Shimla (Green Fees Collectio	84,67,647	
4502203	MC Fund, HDFC Bank, The Mall Shimla (Water & Sewerage	0	
4502204	Collection)	25,68,316	
4502205	HDFC (Building Map Approval Application)	0	
4502206	Mall Shimla (Gateway)	0	
4502301	(Main Shimla)	0	
4502302	Municipal Fund-H.P.State Co.Op .Bank, The Mall Sml	5,41,34,736	
4502303	Municipal Fund-Schedule Co.Op Bank- HPSCB, Shimla	-	
4502401	Municipal Fund-Post Office	7,73,49,757	
4504101	Special Funds- Nationalised Banks-State Bank of Patiyala	0	
4504102	Special Fund-Contributory Pension Fund (PNB Main)	0	
4504103	Special Fund-State Bank of India (P&G Fund)	33,86,250	
4504301	H.P.State Co.Op.Bank	46,78,091	
4504401	Balance with Special Funds- Post Office	1,46,90,345	
4506101	Grant Fund-UCO Bank, ARTRAC Shimla (Biodiversity	0	
4506102	Grant Fund -Balance with Bank PNB near Lift	3,36,323	
4506103	Grant Fund -Balance with Bank UCO Bank Main	29,55,347	
4506104	Grant Fund -Balance with District Treasury(PLA)	1,97,737	
4506105	Grant Fund-Indian Bank, The Mall, Shimla (JNNURM)	7,72,780	
4506106	Grant Fund- SBI, Shimla (ASCROW ACCOUNT)	3,63,254	
4506107	Punjab & Sind Bank, The Ridge, Shimla	13,95,979	
4506108	Grant Fund - AMRUT (Indian Bank)	14,72,739	
4506109	Central Bank of India (Zero Waste Project)	34,29,18,976	
		7,33,332	



4506110	SBI, Lower Bazar, Shimla(JNNURM-EU)		
4506111	Grant Fund- SBI, The Mall, Shimla- (CCBP A/c)	65,508	
		3,49,878	
4506112	UCO Bank, ARTRAC, Grant Fund (Swachh Bharat Mission)	30,19,187	
4506113	Grant Fund-Nationlized-SBI Bank,Anaj Mandi, PMAY (HFA) FUND	15,16,847	
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	
4506122	UCO Bank, the Mall Shimla (Ashiana-II)	-	
4506124	SBI Kalibari, (Sewerage Networking)	69,96,119	
4506201	Grant Fund-J and k Bank, The Mall, Shimla (JNNURM)	61,03,394	
4506202	Grant Fund (JNNURM)- ICICI Bank, Shimla	14,99,439	
4506203	Grant Fund-J and k Bank, Shimla (JNNURM - PIU)	13,42,914	
4506204	J&K Bank, Shimla (JNNURM - ASHIANA)	3,24,76,827	
4506205	ICICI Bank Shimla (JNNURM Ashiana-II)	6,60,184	
4506206	HDFC Bank Shimla (JNNURM-RAY)	3,51,36,068	
4506207	IndusInd Bank, Shimla (JNNURM-eGov.)	3,07,68,944	
4506208	UCO BANK(ARTRAC), Shimla (Small Grant - ICLEI-SA)	13,32,010	
4506209	ICICI Bank, Shimla (JNNURM-Capacity Building)	1,28,319	
4506210	HDFC Bank Shimla (CHALLENGE FUND)	10,20,166	
4506211	IndusInd Bank Shimla(JNNURM-Sanitary Landfil Site)	1,22,15,723	
4506212	Grant Fund, Beneficiary Share A/c, Himachal Gramin Bank, The Mall Shimla (Ashiana-JNNURM)	1,06,28,002	
4506213	AXIS Bank, Kasumpti, Grant Fund	7,23,67,222	
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)	9,36,263	
4506302	Grant Fund, HP State Co-op Bank, The Mall Shimla (Greater Shimla Water Supply & Sewerage Circle)	0	
4506303	HPSCB CLC (NULM)	10,979	
4506304	HPSCB Challenge Fund (Beneficiary Share)	13,54,557	
4601001	Loans and advances to employees-HBA	0	
4601002	Loans and advances to employees-Conveyance	0	
4601003	Loans and advances to employees-Computer Advance	76,570	
4601004	Loans and advances to employees-Festival Advance	5,87,565	
4601005	Loans and advances to employees-Vehicle Advance	0	
4601006	Loans and advances to employees-Warm Clothing	1,107	
4601007	Loans and advances to employees-Medical Advance	2,85,226	
4601008	Loans and advances to employees-Others	1,55,578	
4602001	Employee Provident Fund Loans-	-	



4603001	Loans to Others-		
4604001	Advance to Suppliers and Contractors-Public Works	0	
4604002	Advance to Suppliers and Contractors-Stores	3,97,421	
	Advance to Suppliers and Contractors-Material Issued to Contractors/Store	19,36,067	
4604003		-	
4604004	Advance to Suppliers and Contractors-Lease Rentals	5,000	
4604005	Advance to Suppliers and Contractors-HP Accounts	0	
4605001	Advance to Others-Permanent Advance	89,637	
4605002	Advance to Others-Advance against Projects	82,10,958	
4605003	Advance to Others-Advance against Scheme	63,07,891	
4605004	Advance to Others-Grants	0	
4605005	Advance to Others-Temporary Advance to HODs	15,22,72,986	
4606001	Deposit with External Agencies-Electricity	1,19,26,393	
4606002	Deposit with External Agencies-Telephones	12,621	
4606003	Deposit with External Agencies-Water	43,88,827	
4606004	Deposit with External Agencies-Petrol Pumps	2,200	
4606005	Deposit with External Agencies - Others	1,26,44,458	
4608001	Other Current Assets-HP Instalments received	0	
4608002	Other Current Assets-Interest receivable on Loan & Advances	0	
4608003	Other Current Assets-Scheme Expenses	0	
4611001	Provisions against Loan, Advances and Deposits-Loan to Others		0
4613001	Provisions against Loan, Advances and Deposits-Deposits		0
4701001	Deposit Works Expenditure-Civil	0	
4701002	Deposit Works Expenditure-Electrical	0	
4701003	Deposit Works Expenditure-Others	0	
4702001	Inter Unit Accounts-	0	
4703001	Interest Control Payable-Lease	0	
4703002	Interest Control Payable-Hire Purchases	0	
4704001	Suspense Account	41,801	
4801001	Loan Issue Expenses-	0	
4802001	Discount on Issue of Loans	0	
4803001	Other Miscellaneous Expenditure	0	
4809001	Misc. expenditure to be written off - Others	0	
	Total	10,54,84,39,283	10,54,84,39,283

