

नगर निगम शिमला

नगर निगम शिमला की वर्ष 2021-22 की वित्त, संविदा एवं योजना समिति की प्रथम बैठक जो दिनांक 19.04.2021 को पूर्वाह्न 11.30 बजे महापौर कार्यालय कक्ष में हुई, के कार्यवृत्त।
उपस्थित

- | | |
|--------------------------|-------------------|
| 1. श्रीमती सत्या कौण्डल | मा० महापौर-सभापति |
| 2. श्री विवेक शर्मा | मा० सदस्य |
| 3. श्री दिवाकर देव शर्मा | मा० सदस्य |
| 4. श्रीमती सिमी नंदा | मा० सदस्या |
| 5. श्री पूरन मल | मा० सदस्य |

श्री आशीष कोहली, आयुक्त, नगर निगम शिमला।

SK

1.

कार्यवृत्तों की पुष्टि ।

नगर निगम शिमला की वर्ष 2020-21 की वित्त संविदा एवं योजना समिति की 13वीं बैठक जो दिनांक 18.03.2021 को हुई, के कार्यवृत्तों की पुष्टि की गई तथा सभापति द्वारा इन्हें हस्ताक्षरित किया गया ।



आयुक्त,
नगर निगम शिमला ।



Confirmed vide resolution
No. 1 of Ordinary F.C.P.
Meeting No. 13 held on 17.6.21


Chairman

नगर निगम शिमला की वित्त संविदा एवं योजना समिति के विचारार्थ ज्ञापनः

२(१)

विभाग का नाम:-

विभागाध्यक्ष का नाम:-


सम्पदा शाखा

अतिरिक्त आयुक्त

ढली चार्ड में आंगनबाड़ी केन्द्र संचालित करने के लिए सामुदायिक भवन ढली में स्थान/कमरा आंबटन करने बारे।

उपरोक्त विषय के संबर्ध में बाल विकास परियोजना अधिकारी शिमला शहरी जिला शिमला से दिनांक 17.12.2020 का पत्र प्राप्त हुआ है। जिसमें उनके द्वारा वर्तमान में प्राथमिक पाठशाला ढली शिमला-II में आंगनबाड़ी केन्द्र का संचालन किया जा रहा था। जिसे फोरेलेन के कारण खाली करवाने बारे नोटिस प्राप्त हुए है। इस संबर्ध में मामला नगर निगम शिमला की वित्त संविदा एवं योजना समिति के समक्ष सामुदायिक भवन ढली में कमरे के आंबटन बारे मामला प्रस्तुत किया गया था। वित्त संविदा एवं योजना समिति के उक्त मद संख्या 2(9) पर विचार विमर्श उपरान्त समिति द्वारा विभागीय प्रस्तावना को प्रस्ताव संख्या 2(8) दिनांक 30.04.2020 को कमरे के आंबटन बारे अपनी सहमती व्यक्त की गई व आंबटन कुल क्षेत्रफल 610.74 वर्ग फुट क्षेत्रफल का किराया सरकारी मानक पर लेने का निर्णय लिया गया। सरकारी मानक के आधार पर अधिशासी अभियन्ता मार्ग व भवन विभाग द्वारा रु० 9958/- प्रतिमाह व 18 प्रतिशत माल व सेवाकर अतिरिक्त किराया तय किया गया था। नगर निगम शिमला द्वारा पत्र संख्या ननिशि/747/आ०/2020-992 दिनांक 08.12.2020 को कब्जा प्राप्त करने बारे पत्र प्रस्तुत किया गया था। परन्तु बाल विकास परियोजना अधिकारी द्वारा इस संबर्ध में निर्धारित किराये को जमा न करवाने बारे दिनांक 17.12.2020 को पत्र प्रस्तुत किया गया। जिसमें नगर निगम शिमला द्वारा तय किये गये किराये को कम करने बारे लिखा गया व साथ में सरकार द्वारा तय किया गया किराया राशि रु० 3000/- प्रति माह के हिसाब से लेने बारे सूचित किया गया है।

अतः बाल विकास परियोजना अधिकारी शिमला शहरी जिला शिमला से प्राप्त पत्र अनुसार यदि उचित समझे तो सरकारी मानक पर तय किये गये किराये को सरकार द्वारा तय किये किराया राशि रु० 3000/- के आधार पर वसूल करने बारे मामला वित्त संविदा एवं योजना समिति के समक्ष अवलोकनार्थ एवं निर्णय हेतु प्रस्तुत है।


आयुक्त


अतिरिक्त आयुक्त

वित्त संविदा एवं योजना समिति के उक्त मद संख्या 2(1) पर विचार-विमर्श उपरान्त समिति द्वारा विभागीय प्रस्तावना को अनुमोदित किया गया।

अतः मामला सदन सम्मुख अनुमोदनार्थ प्रस्तुत है।



MEMORANDUM FOR THE CONSIDERATION OF FC&PC MEETING

2(2)

NAME OF DEPARTMENT - (R&B) M.C. SHIMLA
HEAD OF DEPARTMENT - Executive Engineer

Subject:- Regarding approval of estimates of street lights.

On the subject cited above, it is submitted that the estimates of new street light works have been received by M.C. Shimla from HPSEBL for various wards as per the demand of Hon'ble Councillors of respective wards. The execution of these works is very necessary to meet out the basic demand of general public residing in the periphery of M.C. Shimla. Now it has been decided to include these proposals under "Shimla Smart City Mission"/M.C. Head so that the estimated costs for these works are deposited with HPSEBL for further execution. The detail of these works is as follows:-

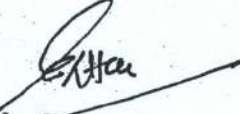
Sr. No.	Name of work	W. No.	Amount (Rs.)
1	Providing 7 Nos new street light points on existing poles at Kufta Dhar in ward No.2 in Electrical section Parechi	2	85745
2	Providing 1 No new street light fixture with new steel tublar pole near Rain Basera Tara Hall .	3	36250
3	Providing 11 Nos new street light fixtures with new poles at different locations in ward No.4	4	334010
4	Providing new LED street light points with steel tublar poles from Shiv Mandir Bye-Pass to ISBT.	10	445460
5	Providing new street light points on road from Zoo to Sankat Mochan via Dakelu Village under ESD Khalini.	10	330325
6	Providing 2 Nos new street light points with poles at Rirka in ward No.10 under ESD Khalini	10	68080
7	Providing 5 Nos new street light points with pole at Rirka in ward No.10 under ESD Khalini	10	120000
8	Providing 6 Nos new street light points along with steel tublar poles from Chalaunthi to Bandrodoo in ward No.19	19	88590
9	Providing 10 Nos new street light points with ST poles from Govt. School Bakhrari to Mehta Niwas in Electrical section in Maliana	25	294800
10	Providing 4 Nos new street light points with double fixture on each proposed steel tublar pole in Himalvi Bhawan area in ward No.28	28	79280
		Total	1882540

Sharma

The matter is thus placed before FC&PC for consideration and approvals:-

1. Approval of above estimates amounting to Rs. 18,82,540/- only
2. To deposit the estimated costs with HPSEBL, for further execution of works and install LED lights on new poles through EESL.
3. To incur the expenditure under "Shimla Smart City Mission"/M.C. Head.


Commissioner,


Head of Department

वित्त संविदा एवं योजना समिति के उक्त मद संख्या 2(2) पर विचार-विमर्श उपरान्त समिति द्वारा विभागीय प्रस्तावना पर स्वीकृति प्रदान की गई और यह भी निर्णय लिया गया कि Street Lights के जो Estimates छूट गए हैं उन्हें भी इस सूची में डाला जाए, मार्ग एवं भवन विभाग द्वारा विद्युत विभाग से पत्राचार किया जाए कि जिन स्ट्रीट लाइटों की Payment हो चुकी है उन लाइटों को तीन माह के भीतर लगाया जाए।

अतः मामला सदन सम्मुख अनुमोदनार्थ प्रस्तुत है।



नगर निगम शिमला की वित संविदा एवं योजना समिति की बैठक के विचार्य

ज्ञापन।

2(3)

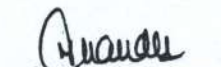
विभाग का नाम: सम्पदा शाखा।
विभागाध्यक्ष का नाम: सयुक्त आयुक्त।

आंगनवाडी केन्द्र के लिए स्थान उपलब्ध करवाने बारे।

उपरोक्त विषय के सन्दर्भ में अवगत करवाया जाता है कि वाल विकास परियोजना विभाग शिमला, जिला शिमला से दिनांक 18.03.2021 को पत्र प्राप्त हुआ है। जिसमें उनके द्वारा आंगनवाडी केन्द्र के संचालन हेतू प्रयाप्त स्थान की मांग की गई है। उनके द्वारा यह भी सुचित किया गया है कि जिस स्थान पर आंगनवाडी केन्द्र का संचालन किया जा रहा है। उस स्थान पर प्रयाप्त सुविधा न होने के कारण आंगनवाडी केन्द्र को चलाने में असुविधा उत्पन्न हो रही है। प्राप्त पत्र अनुसार इनके द्वारा रु0 3,000/- प्रतिमाह के हिसाब बितौर किराया अदा करने की भी सहमती व्यक्त की गई है। यहाँ यह भी ध्यान में लाया जाता है कि नगर निगम शिमला द्वारा बालूगंज क्षेत्र स्थित राजकीय उच्च पाठशाला व प्राथमिक पाठशाला को स्मार्ट सिटी के अर्न्त सड़क को चौड़ा करने के दृष्टिगत बालूगंज स्थित पशु पड़ाव में पाठशाला का निर्माण कर उपरोक्त पाठशाला को स्थानांतरित करने की योजना है। यदि उचित समझे तो आंगनवाडी केन्द्र को भी नव निर्मित पाठशाला भवन में स्थानांतरित करने व उपरोक्त किराये के निर्धारण बारे मामला नगर निगम शिमला की वित संविदा एवं योजना समिति के विचारार्थ अनुमोदनार्थ प्रस्तुत है।

अतः ज्ञापन नगर निगम की वित संविदा एवं योजना समिति की बैठक के समुख विचारार्थ प्रस्तुत है।


आयुक्त


संयुक्त आयुक्त

वित संविदा एवं योजना समिति के उक्त मद संख्या 2(3) पर विचार-विमर्श उपरान्त समिति द्वारा विभागीय प्रस्तावना को अनुमोदित किया गया और यह भी निर्णय लिया गया कि पार्षद कार्यालय मामले बारे सम्बन्धित पार्षद की भी सहमति ली जाए।

अतः मामला सदन सम्मुख अनुमोदनार्थ प्रस्तुत है।



नगर निगम शिमला की वित्त, संविदा और योजना समिति की बैठक के विचारार्थ ज्ञापन ।

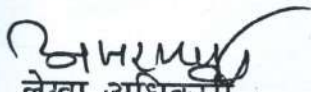
विभाग का नाम - सामान्य विभाग (लेखा शाखा)
विभागाध्यक्ष - संयुक्त आयुक्त

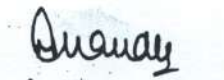
नगर निगम शिमला की 31.3.2018 की (Balance Sheet) को अपनाने बारे ।

नगर निगम शिमला के वर्ष 2017-18 के लेखों का Pre-Audit व 31.3.2018 की Balance Sheet तैयार करने का कार्य मै0 राजीव सूद एण्ड कम्पनी, चार्टर्ड एकाउंटेंट्स, शिमला को कार्यालय पत्र दिनांक 19.7.2019 व कार्यालय पत्र दिनांक 16.5.2020 द्वारा आबन्धित किया गया था। फर्म से वर्ष 2017-18 की Balance Sheet तैयार करवाई गई है जिसमें नगर निगम शिमला की 31.3.2018 तक की परिसम्पत्तियों एवं दायित्वों का विवरण दर्शाया गया है।

उक्त Balance Sheets की Income & Expenditure Account Schedule I-1 से I-18 (पृष्ठ 35-41) जोकि Tax Revenue, Assigned Revenue & Compensation, Rental Income, Fees & User Charges and Sale & Hire Charges, Revenue Grants, Contribution, Establishment Expenses, Administrative Expenses, Operation and Maintenance etc. से सम्बन्धित है के अनुसार यद्यपि निगम की गत वर्ष 2016-17 की आय 107.51 करोड रूपये की अपेक्षा वर्ष 2017-18 में कुल आय 94.39 करोड रूपये हुई है तथापि निगम का वर्ष 2017-18 का कुल घाटा मु0 24.05 करोड रूपये है जो कि मुख्यतः Depreciation के कारण है।

अतः उक्त Balance Sheet माननीय समिति समक्ष अवलोकनार्थ एवं अपनाने हेतु प्रस्तुत है।


लेखा अधिकारी


संयुक्त आयुक्त


आयुक्त

वित्त संविदा एवं योजना समिति के उक्त मद संख्या 2(4) पर विचार-विमर्श उपरान्त समिति द्वारा विभागीय प्रस्तावना को अनुमोदित किया गया।

अतः मामला सदन सम्मुख अनुमोदनार्थ प्रस्तुत है।



SHIMLA MUNICIPAL CORPORATION

BALANCE SHEET

AS ON 31.03.2018

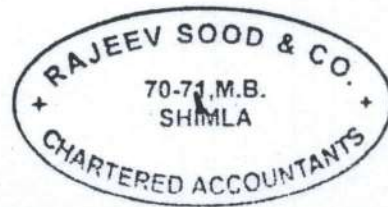
Index

Sr. No.	Description	Page No.
1	Balance Sheet	1-2
2	Income & Expenditure Account	3
3	Accounting Policies	4-5
4	Notes to Accounts	6-8
5	Internal Audit Report	9-16
6	Schedules to Balance Sheet	17-34
7	Schedules to Income & Expenditure Account	35-41
8	Balance Sheet in lakhs	42-43
9	Trial Balance	44-60

SHIMLA MUNICIPAL CORPORATION

BALANCE SHEET AS ON 31.03.2018

Code No.	Description of Item	Schedule No.	Current Year Amount (₹)	Previous Year Amount (₹)
	<u>LIABILITIES:-</u>			
	<u>Reserve & Surplus</u>			
310	Municipal General Fund	B-1	2,17,64,04,663	2,41,69,28,628
311	Earmarked Funds	B-2	34,20,72,890	30,81,86,817
312	Reserves	B-3	1,00,14,24,743	51,70,11,093
	Total Reserves & Surplus		3,51,99,02,266	3,24,21,26,538
320	Grants, Contributions for Specific Purposes	B-4	63,96,87,212	86,64,42,571
	<u>Loans:-</u>			
330	Secured Loans	B-5	39,35,917	57,12,234
331	Unsecured Loans	B-6	0	0
	Total Loans		39,35,917	57,12,234
	<u>Current Liabilities & Provisions</u>			
340	Deposits Received	B-7	8,71,02,497	5,84,17,457
341	Deposits Works	B-8	1,18,95,157	1,18,95,157
350	Other Liabilities (Sundry Creditors)	B-9	2,26,03,36,388	2,26,00,82,706
360	Provisions	B-10	0	0
	Total Current Liabilities & Provisions		2,35,93,34,042	2,33,03,95,320
	TOTAL LIABILITIES		6,52,28,59,438	6,44,46,76,664



BALANCE SHEET AS ON 31.03.2018

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

M
Commissioner
M.C. Shimla

M
Joint Commissioner
M.C. Shimla

M
Accounts Officer
M.C. Shimla

Place -: Shimla

Date :-10-April-2021

For: Rajeev Sood & Co.
Chartered Accountants



Income and Expenditure Account

for the year ending on 31.3.2018

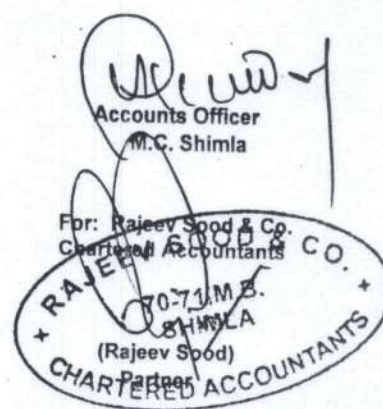
Code No.	Head of Account	Schedule No.	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4	5
	INCOME:			
110	Tax Revenue	I-1	12,08,47,432	15,74,35,800
120	Assigned Revenues & Compensation	I-2	27,91,27,743	27,35,19,846
130	Rental Income from Municipal Properties	I-3	4,94,18,963	3,35,32,891
140	Fees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

Commissioner
M.C. Shimla

Joint Commissioner
M.C. Shimla

Accounts Officer
M.C. Shimla

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



SIGNIFICANT ACCOUNTING POLICIES

Basis for preparation of Accounts

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

Revenue Recognition

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

Recognition of Expenditure

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

Fixed Assets

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

Borrowing Cost

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



Inventories

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

Grants

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

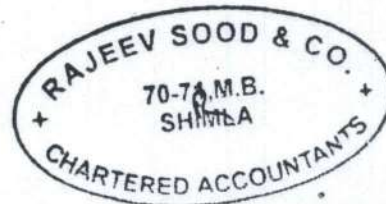
Employee Benefits

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

Investments

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

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

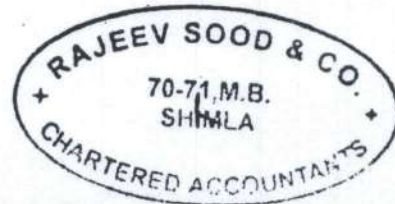


NOTES TO ACCOUNTS FOR THE PREPARATION OF BALANCE SHEET OF SHIMLA MUNICIPAL CORPORATION

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

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

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



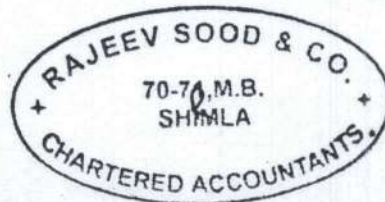
- xii. Sewerage and Drainages @10%
- xiii. Road & Bridges @10%
- xiv. Other Fixed Assets @15%

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

8. Capital Work-in-Progress has opening and closing balance of Rs. 9,71,28,791. No Capitalization has been done during the year as per management. All the additions has been made directly to the respective Fixed Assets which is a wrong approach.
9. Investment in General Fund (Investment out of Municipal Fund) as on 31.03.2018 amounts to Rs.29,97,68,688/-Investment in Other Fund represents General Provident Fund investment of Rs. 26,31,26,928/-, CPS Fund Investment of Rs. 4,51,46,457 and Grant Fund Investments of Rs. 19,91,38,108/-
10. No Physical verification has been done in the respect of fixed assets and stock in hand during the year by the management as required by the Shimla Municipal Corporation Accounts Manual.
11. Receivables under the head Sundry Debtors include amount receivable against the following heads:-
 - a) Property Taxes Rs. 5,42,32,093/-(including Show Tax)
 - b) Receivable for water supply Rs. 15,91,54,406/-
 - c) Rent Rs. 5,89,19,470.5/- (including rent from Commercial Buildings, Shops and Stalls).
 - d) Interest due from Employees amounting Rs. 5,26,602/-

Receivables under the head Sundry Debtors also include the under mentioned amounts of which no recovery exists. The assets are being overstated to this extent.

- e) License fees recoverable Rs. 2,76,902/-
 - f) Receivable from hospital due amounts to Rs. 26,22,482/- which has not been adjusted for three years and no such details exists in such respect.
12. Loans, Advances and Deposits Rs. 23,09,06,263/- includes advances given to HOD's amounting to Rs. 15,64,85,087/-and advances to HPSEB amounting to Rs. 1,26,16,436/- and other advances of Rs. 6,18,04,740/-
 13. The expenses of Greater Shimla Water and Sewerage circle have been incurred by the Municipal Corporation as directed by the Hon'ble High Court.
 14. The accounting software being used by the corporation is not showing accurate results. The entries posted in the software have been taken as a base for the preparation of trial balance. Therefore, the Financial Statements have been prepared manually with the help of manual



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

We have compiled the attached Balance Sheet of Shimla Municipal Corporation as at 31st March 2018 and the related Income & Expenditure account for the year ended on that date annexed thereto which we have signed. The financial statements are the responsibilities of the Corporation management.



SHIMLA MUNICIPAL CORPORATION

INTERNAL AUDIT REPORT

F.Y. 2017-18

(A) Observations related to Finance & Accounts Department

1. INTERNAL CONTROL SYSTEM

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

2. FINANCIAL ACCOUNTING SOFTWARE

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

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

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

- An entry can be posted with different totals of debit and credit sides.



- Some transactions, having been entered and posted correctly, have different effects of their debits and credits in the corresponding ledgers, which is a major reason for the difference in Trial Balance. However, the difference has been corrected manually.
- Entries can be posted with negative figures also.
- There is a pattern of not reflecting one side of a transaction in the corresponding ledger.
- If there is multiple logins with a single User Id, the reports generated by the software are incorrect.

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

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

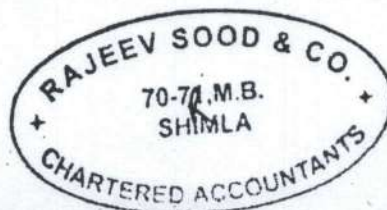
3. ADVANCES TO HEADS OF DEPARTMENT

Advances to Heads of Department amounting Rs. 15,59,29,574 has not been adjusted since years and further Rs. 55,66,430 has also been allotted this year out of which Rs. 50,10,917 has been adjusted. The nature of advances is also not ascertainable. According to the management the amount represents advance paid to the contractors and suppliers against which Bills have not been received. Fixed Asset and Income & Expenditure Account is understated to this extent and corresponding depreciation on such capitalization has also not been provided in books of accounts.

The ageing of advances and receivables has not been done. Some of advances, as per our observation still stand from 1945. Special efforts are required, such as constitution of separate committee to get rid of such fictitious assets appearing in the Balance Sheet. Monthly reconciliation should be made regarding adjustment of advances paid to various departments and necessary correspondence should be made with concerned department regarding adjustment of advances given and also to fix the responsibility of each department. **This Para is being repeated since 2006-07 and no action is being taken in this respect.**

4. UNSPENT GRANTS

It has been observed that a substantial amount of grants remain unspent. The amount of unspent grants as on 31.03.2018 amounts to Rs. 63,96,87,212. Separate receipt and disbursement account for each grant should be kept in the memorandum register and utilization certificates should be got audited on periodical basis.



5. CAPITAL WORK-IN-PROGRESS

It has been observed that no addition has been done in capital work-in-progress during the year. However, no addition has been shown in WIP and all the additions has been made directly to the respective Fixed Assets which is a wrong approach. Fixed Asset and Income & Expenditure Account is understated to this extent and corresponding depreciation on such capitalization has also not been provided in books of accounts.

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

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

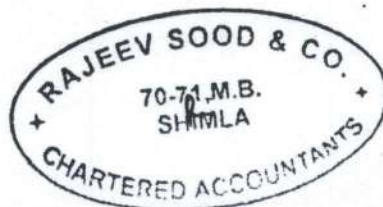
It is recommended that proper reconciliation and ageing schedules should be prepared every year and efforts should be made to trace the above unadjusted balances.

6. OTHER FINDINGS:

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

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

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



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

(B) Observations related to Water Works Department

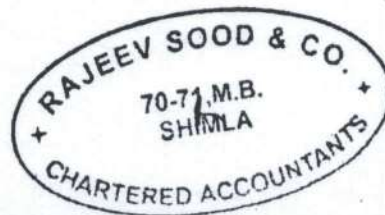
1. Municipal Corporation is not making any payment on account of Bulk Purchase of water from IPH Department as result of which this liability is increasing continuously. The amount payable to IPH Department up-to 31.03.2018 Rs. 217,47,39,965/-

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

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

(C) Observations related to Public Works Department

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



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

(D) Observations related to Tax Department

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

1. Recording of demand raised

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

2. Recording of Change in assessments

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

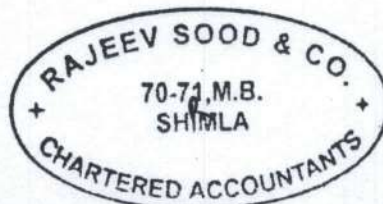
3. Recording of break-up of collections

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

4. Recording of Refund/Remission Payable

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

5. Recording of Write-offs



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

6. Provision for Doubtful Debts

Ageing of receivables of Property Taxes (arrears of property taxes) have not been made available by the department. Due to which provisions against receivables of Property taxes have not been made as on 31.03.2018.

(E) Observations related to Health Department

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

1. Recording of demand raised

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

2. Recording of break-up of collections

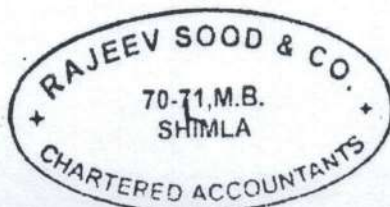
A Summary Statement of Year-Wise/ Head wise Collection of incomes in Form OTH-2 on monthly basis shall be prepared and sent to the Accounts Department to record the details of collection.

3. Recording of refund/remission payable

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

4. Recording of write-offs

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



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

(F) Observations related to Estate Department

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

1. Recording of demand raised

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

2. Recording of break-up of collections

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

3. Recording of refund/remission payable

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

4. Recording of write-offs

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

5. Provisions for Doubtful Receivables

Ageing of receivables of Property Taxes (arrears of rent) have not been made available by the department. Due to which provisions against receivables of rent have not been made as on 31.03.2018.



(G) Observations related to Stores Department

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

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

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

(H) Observations related to Overall Corporation

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

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

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

Place: Shimla
Date: 10-April-2021

For Rajeev Sood & Co.
Chartered Accountants



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

Code No.	Particulars	Amount in (₹)				
		Opening balance as per the last account	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
1	2	3	4	5 (3+4)	6	7 (56)
3101001	Municipal Fund	2,41,69,28,628.24	-	2,41,69,28,628.24	-	2,41,69,28,628.24
3109001	Excess of Expenditure over Income	-	-	-	-	(24,05,23,965.45)
	Total Municipal Fund	2,41,69,28,628.24	-	2,41,69,28,628.24	-	2,17,64,04,662.79



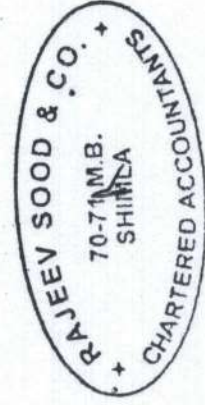
Schedule B2: Earmarked Funds Schedule B2: Special Funds/Sinking Fund/Trust or Agency Fund [Code No 311]

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



Schedule B-3: Reserves [Code No. 312]

Code No.	Particulars	Amount in (₹)				
		Opening balance (Rs)	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10-01	Capital contribution	517011093	484413620.00	1001424713	0	1001424713
312-11-01	Capital Reserve	0.00	0.00	0.00	0.00	0.00
312-20-01	Borrowing Redemption Reserves	0.00	0.00	0.00	0.00	0.00
312-30-01	Special Fund (Utilised)	0.00	0.00	0.00	0.00	0.00
312-40-01	Statutory Reserves	0.00	0.00	0.00	0.00	0.00
312-50-01	General Reserve	0.00	0.00	0.00	0.00	0.00
312-60-01	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
	Total Reserve Funds	517011093	484413620	1001424713	0	1001424713



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

Particular	Grants from Central Government (₹)	Grants from State Government (₹)	Grants from Other Government Agencies (₹)	Grants from Financial Institutions (₹)	Grants from International Organisations (₹)	Grants from Others (₹)	Grand Total (₹)
Code No.	320-10-01	320-20-01	320-30-01	320-40-01	320-60-01	320-80-01	
Opening Balance	28,14,21,818.77	42,59,92,157.00	8,09,18,437.00	-	3,05,02,709.00	4,76,07,448.77	86,64,42,570.54
(b) Addition to the grants							
i) Grants & Contribution received during the year	23,81,88,423.20	11,32,45,628.00	1,94,19,312.00	-	-	9,19,193.00	37,17,72,556.20
ii) Interest/Dividend Received on grants Investments	1,73,91,268.00	-	28,819.00	-	1,66,640.00	84,541.00	1,76,71,268.00
iii) Profit on disposal of grant investment	-	-	-	-	-	-	-
iv) Appreciations in value of grant Investments	-	-	-	-	-	-	-
v) Other addition	1,15,00,000.00	-	-	-	-	-	1,15,00,000.00
Total (a+b)	26,70,79,691.20	11,32,45,628.00	1,94,48,131.00	-	1,66,640.00	10,03,734.00	40,09,43,824.20
c) Payment out of Funds	64,85,01,509.37	53,82,37,785.00	10,03,66,568.00	-	3,06,69,349.00	4,86,11,182.77	1,26,73,86,394.74
j) Capital Expenditure on Fixed Assets							
Others	38,07,03,986.00	9,37,95,322.00	56,35,959.00	-	37,68,448.00	-	48,39,03,715.00
Sub-Total	38,07,03,986.00	9,37,95,322.00	56,35,959.00	-	37,68,448.00	-	48,39,03,715.00
ii) Revenue Expenditure on							
Salary, wages and allowances and repair maintenance work, poor welfare activities etc.	8,03,47,018.00	6,10,88,817.00	3,13,947.00	-	2,32,901.00	-	14,19,82,683.00
Rent	-	-	-	-	-	-	-
Other Administrative Charges	13,500.00	16,49,728.00	1,42,050.00	-	7,507.00	-	18,12,785.00
Sub-Total	8,03,60,518.00	6,27,38,545.00	4,55,997.00	-	2,40,408.00	-	14,37,95,468.00
(iii) Other:							
Loss on disposable of special fund investment diminution in value of special fund investments transferred to Municipal Fund	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Total of (i+ii+iii) ©	46,10,64,504.00	15,65,33,867.00	60,91,966.00	-	40,08,856.00	-	62,76,99,183.00
Net Balance at the year end (a+b)-(-c)	8,74,37,005.97	38,27,03,918.00	9,42,74,612.00	-	2,66,60,493.00	4,86,11,182.77	63,96,87,211.74
Total Grants & Contribution for specific Purpose	8,74,37,005.97	38,27,03,918.00	9,42,74,612.00	-	2,66,60,493.00	4,86,11,182.77	63,96,87,211.74



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

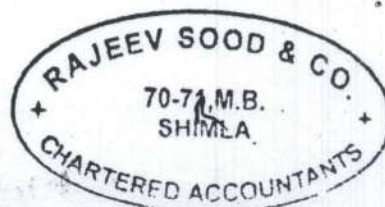
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
3301001	Loan from Central Govt.	-	-
3302001	Loan from State Govt.	-	-
3303001	Loan from Govt Bodies & associations	-	-
3304001	Loan from International Agencies	-	-
3305001	Loans from banks & other financial institutions	39,35,917.00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

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

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

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

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



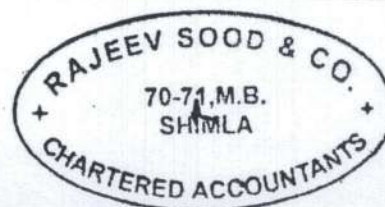
Schedule B-8: Deposits Works [Code No 341]

Code No.	Particulars	Opening balance at the beginning of the year Amount (₹)	Additions during the current year Amount (₹)	Utilisation / expenditure Amount (₹)	Amount Transferred to Grant Head 320-30-01	Balance outstanding at the end of the current year Amount (₹)
1	2	3	4	5	6	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	2,17,47,39,965.00	2,17,47,39,965.00
3501002	Other Liabilities - Creditors Contractors	1,68,52,640.00	70,90,897.00
3501003	Other Liabilities - Creditors Expenses	81,57,986.50	76,31,400.00
3501005	Creditors- Payable Against Specific Scheme	330.00	92.00
3501101	Employees Liabilities- Gross Salary	59,14,085.00	11,60,478.00
3501102	Other Liabilities - Employees Liabilities-Net Salary	3,17,91,512.00	3,87,44,131.00
3501103	Other Liabilities - Employees Liabilities-Salary Unpaid	6,54,226.00	23,90,870.00
3501104	Other Liabilities - Employees Liabilities-PF. Payable	39,94,349.00	42,32,591.00
3501105	Other Liabilities - Employees Liabilities- Pension.	5,48,871.08	59,54,746.32
3501106	Other Liabilities - Employees Liabilities- Gratuity	1,02,959.00	(2,74,561.00)
3501107	Employees Liabilities- Welfare funds	8,71,906.00	2,91,753.00
3501108	Employees Liabilities- Leave Salary Payable	4,96,289.00	2,22,869.00
3502001	Other Liabilities - Recoveries Payables -P.F. Deductio	35,60,578.00	34,78,600.00
3502002	Other Liabilities - Recoveries Payables -LIC	19,37,987.00	25,02,254.00
3502003	Other Liabilities - Recoveries Payables -Loans	5,72,796.00	20,72,992.00
3502004	Other Liabilities - Recoveries Payables - Societies Loans	32,688.00	77,641.00
3502005	Recovery Payable- Service Tax	(18,38,721.32)	15,17,319.00
3502007	Other Liabilities - Recoveries Payables - TDS	2,11,171.00	1,18,682.00
3502009	Other Liabilities - Recoveries Payables - VAT	5,64,183.00	19,82,909.00
3502010	Recoveries Payable-Works Contract etc.	6,89,832.00	6,24,223.00
3502011	Other Liabilities - Recoveries Payables - GIS	32,113.00	(251.00)
3502012	Other Liabilities - Recoveries from staff on Deputation	31,57,208.00	30,26,707.00
3502013	Other Liabilities - Recoveries Payables - Others (RD)	42,32,002.00	23,104.00
3502014	TDS under GST	59,800.00	-
3503003	Govt. Dues Payble-Court Atteachment etc	30.00	62,950.00
3503005	Govt. dues etc. payable- Workers Welfare Cess	12,29,470.00	6,66,775.00
3504001	Refunds Payble-Taxes	-	-
3504002	Refunds Payable- Other Revenue (Excess Deduction of Interest from Employees)	1,22,788.00	1,14,919.00
3504105	Advance collection of revenues-Rent	-	-
3504106	Advance Collection of Revenues-Advertisement Charges	-	-
3508001	Others-Compensation Payble	10,55,862.00	10,55,862.00
3508002	Others-Stale Cheque	5,91,483.00	5,72,789.00
Total other Liabilities (Sundry Creditors)		2,26,03,36,388.26	2,26,00,82,706.32



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

Head of Account	Particulars	Gross Block				Accumulated Depreciation		Net Block		
		Opening Balance as on 01.04.2016	Additions	Deductions	Closing Balance as on 31.03.2017	Opening Balance as on 01.04.2016	Depreciation during the year	Closing Balance as on 31.03.2017	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	17,71,460	16,17,700	0	33,89,160	0	0	0	33,89,160	17,71,460
4101002	Lands -Under Buildings	38,86,10,637	0	0	38,86,10,637	0	0	0	38,86,10,637	38,86,10,637
4101003	Land-Open Markets & Others	1,03,34,85,296	20,94,670	0	1,03,55,79,966	0	0	0	1,03,55,79,966	1,03,34,85,296
4101004	Land-Parks	2,34,50,058	1,83,88,311	0	4,18,38,369	0	0	0	4,18,38,369	2,34,50,058
4101005	Land-Gardens	0	3,73,077	0	3,73,077	0	0	0	3,73,077	0
4101006	Land-Vacant Land	1,27,54,32,425	0	0	1,27,54,32,425	0	0	0	1,27,54,32,425	1,27,54,32,425
4101007	Land-Forest Land	4,94,45,524	30,05,623	0	5,24,51,147	0	0	0	5,24,51,147	4,94,45,524
4102001	Buildings- Residential	25,70,26,876	0	0	25,70,26,876	0	77,61,794	11,73,14,566	13,97,12,290	14,74,74,984
4102002	Buildings- Official	25,57,42,409	15,29,509	0	25,72,71,918	0	90,95,294	18,33,00,397	7,39,71,521	8,15,37,306
4102003	Buildings- Commercial	85,85,30,846	1,84,46,350	0	87,79,77,196	0	3,35,38,892	59,30,10,257	28,48,66,939	30,00,59,481
4102004	Buildings - Pump houses & Key Man Quarters	1,12,94,393	0	0	1,12,94,393	0	2,12,647	95,93,220	17,01,173	19,13,820
4102005	Buildings - Toilets	3,91,20,680	41,74,355	0	4,32,95,035	0	17,21,890	2,48,73,189	1,84,21,846	1,59,69,381
4102006	Buildings -Houses	0	3,42,24,528	0	3,42,24,528	0	8,55,613	8,55,613	3,33,68,915	0
4102007	Parking	2,33,80,451	1,09,98,420	0	3,43,78,871	0	21,92,152	1,23,07,906	2,20,70,965	1,32,64,697
4102008	Fixed Assets-Buildings-Labour Hostel	0	92,20,808	0	92,20,808	0	2,80,263	2,80,263	89,40,545	0
	Infrastructure Assets:-									
4103001	Roads & Bridges -concrete	2,41,37,569	64,13,405	0	3,05,50,974	96,97,500	17,87,547	1,14,85,047	1,90,55,927	1,44,40,069
4103002	Roads & Bridges -Black Topped	72,81,20,199	78,39,975	0	73,59,60,174	47,40,61,096	2,69,79,176	50,10,40,272	23,48,19,902	25,40,59,103
4103003	Roads & Bridges -Foot Path	15,66,16,699	3,73,89,156	0	19,40,05,855	8,69,13,504	95,76,275	9,64,89,779	9,75,16,076	6,97,03,195
4103004	Roads & Bridges -Bridges	3,68,64,712	0	0	3,68,64,712	2,52,88,492	12,86,247	2,65,74,739	1,02,89,873	1,15,76,220
4103005	Roads & Bridges -Stairs and Alleys	1,20,28,957	20,15,048	0	1,40,44,005	56,41,608	7,24,830	7,24,830	76,37,568	83,87,350
4103101	Sewerage & Drainage -Open Drains	5,18,51,818	98,60,571	0	6,18,12,389	2,82,25,785	28,60,000	3,10,86,103	3,07,26,286	2,37,26,033

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4103102	Sewerage & Drainage - Underground Sewerage	27,67,55,407	15,34,63,366	0	43,02,18,773	9,96,00,609	2,30,27,571	12,26,28,180	30,75,90,594	17,71,54,799
4103103	Sewerage & Drainage-Storm Water Drain/Nallah	87,04,716	1,72,45,445	0	2,59,50,161	31,82,943	14,99,446	46,82,389	2,12,67,772	55,21,773
4103201	Water ways -Underground Water Lines	8,47,53,001	11,53,69,538	0	20,01,22,539	2,61,00,330	1,14,16,990	3,75,17,320	16,26,05,219	5,66,52,671
4103202	Water ways -Open Wells	8,34,30,196	55,06,669	0	8,89,36,865	5,62,64,591	32,51,320	5,95,15,911	2,94,20,954	2,71,65,605
4103203	Water ways- Reservoirs	2,72,69,754	7,33,89,650	0	10,06,59,404	1,70,11,259	47,39,216	2,17,50,475	7,89,08,329	1,02,59,495
4103301	Public Lighting -Lamp Posts	17,07,80,028	2,13,84,378	0	19,21,64,406	8,33,97,107	65,46,053	8,99,43,160	10,22,21,247	8,73,82,922
4103302	Public Lighting - Transformers	21,83,133	0	0	21,83,133	1,09,157	2,07,398	3,16,555	18,66,578	20,73,976
	Other Assets:-									
4104001	Plant & Machinery -Project Machinery	4,60,68,589	0	0	4,60,68,589	4,19,49,036	7,26,980	4,26,76,016	33,92,573	41,19,553
4104002	Plant & Machinery -Pump House Machinery	72,74,991	1,10,43,689	0	1,83,18,680	33,59,384	14,53,347	48,12,731	1,35,05,948	39,15,606
4104003	Plant & Machinery -Others	14,86,38,210	0	0	14,86,38,210	6,51,53,506	1,47,32,595	7,96,86,101	6,87,52,109	8,34,84,704
4105003	Vehicles -Cars	31,55,060	0	0	31,55,060	23,62,156	1,39,924	25,02,080	6,52,979	7,92,903
4105004	Vehicles -Jeeps	56,93,312	0	0	56,93,312	37,85,272	3,36,713	41,21,985	15,71,327	19,08,040
4105005	Vehicles -Cranes	52,73,237	0	0	52,73,237	27,87,541	4,38,652	32,26,193	20,47,044	24,85,696
4105006	Vehicles -Trucks	5,06,83,339	0	0	5,06,83,339	3,36,98,431	26,46,230	3,63,44,661	1,43,38,678	1,69,84,908
4105007	Vehicles -Tankers	48,59,703	0	0	48,59,703	3,49,478	6,46,534	9,96,012	36,63,691	43,10,225
4106002	Office & other Equipments - Computers	1,02,34,134	12,28,664	0	1,14,62,798	87,27,421	2,86,373	90,13,794	24,49,004	15,06,713
4106003	Office & other Equipments- Faxes	47,191	0	0	47,191	42,882	760	43,642	3,549	4,309
4106004	Office & other Equipments - Photocopiers	12,34,273	0	0	12,34,273	8,62,474	50,690	9,13,164	3,21,109	3,71,799
4106005	Office & other Equipments - Refrigerators	36,936	0	0	36,936	33,364	630	33,994	2,942	3,572
4106006	Office & other Equipments - Laboratories	8,11,250	0	0	8,11,250	6,23,056	32,231	6,55,287	1,55,963	1,88,194
4106007	Office & other Equipments - Heater	1,21,111	9,900	0	1,31,011	69,612	8,185	77,797	53,214	51,499
4106008	Office & other Equipments - others	28,84,352	4,47,400	0	33,31,752	22,98,625	1,32,458	24,29,083	9,02,669	5,87,727
4107001	Furniture, Fixture, Fittings and Electrical Appliances -	4,71,136	0	0	4,71,136	3,98,652	8,054	4,06,706	64,431	72,485
4107003	Furniture, Fixture, Fittings and Electrical Appliances -Chairs	10,25,778	89,685	0	11,15,463	5,57,253	45,908	6,05,161	5,12,302	4,68,525
4107004	Furniture, Fixture, Fittings and Electrical Appliances -Fans	21,608	0	0	21,608	11,567	12,683	12,683	8,925	10,041
4107005	Furniture, Fixture, Fittings and Electrical Appliances -Electrical	3,10,304	0	0	3,10,304	1,48,301	18,000	1,44,000	1,44,000	1,62,003

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4107006	Furniture, Fixture, Fittings and Electrical Appliances - Tables	7,60,390	0	0	7,60,390	4,22,547	31,623	4,54,170	3,06,220	3,37,843
4107007	Furniture, Fixture, Fittings and Electrical Appliances - Sofa Sets	6,57,242	0	0	6,57,242	5,08,601	16,516	5,25,117	1,32,125	1,48,641
4107008	Furniture, Fixture, Fittings and Electrical Appliances - Others	6,06,654	0	0	6,06,654	1,97,365	45,381	2,42,746	3,63,908	4,09,289
4108001	Other Fixed Assets -Dumper container	1,07,55,235	5,33,625	0	1,12,88,860	63,63,988	2,59,654	66,23,642	46,65,218	43,91,247
4108002	Other Fixed Assets -Dust Bin	65,81,640	0	0	65,81,640	43,95,929	3,85,714	47,81,643	17,99,997	21,85,711
4108003	Other Fixed Assets -Others	1,68,05,287	0	0	1,68,05,287	92,15,957	13,39,294	1,05,55,251	62,50,036	75,89,330
	Total Fixed Assets	6,20,66,98,211	56,73,03,515	0	6,77,40,01,726	1,98,96,91,265	17,33,54,494	2,16,30,45,759	4,61,09,55,966	4,21,70,06,945



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

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

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

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

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

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

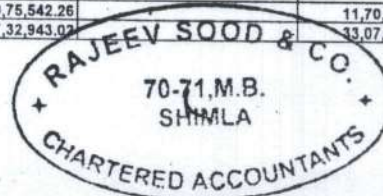
Schedule B-13: Investments - Other Funds [Code 421]

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



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

Code No.	Particulars	Gross Amount	Provision for Outstanding	Net Amount (1)	Previous year Net
1	2	3	4	5=(3-4)	6
4311001	Receivables for Property Taxes				
	Upto 2 Years	5,35,14,963.00	-	5,35,14,963.00	6,65,78,619.00
	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	5,35,14,963.00		5,35,14,963.00	6,65,78,619.00
4311901	Receivables of other Taxes -Sewerage Tax				
	Upto 2 Years	-	-	-	-
	More than 2 Years but less than 3 Years	-	-	-	-
	More than 3 Years but less than 4 Years	-	-	-	-
	More than 4 Years but less than 5 Years	-	-	-	-
	More than 5 Years	-	-	-	-
	Net Receivables of Other Taxes-Sewerage Tax				
4311902	Receivables of other Taxes -Water Tax				
	Upto 2 Years	-	-	-	-
	More than 2 Years but less than 3 Years	-	-	-	-
	More than 3 Years but less than 4 Years	-	-	-	-
	More than 4 Years but less than 5 Years	-	-	-	-
	More than 5 Years	-	-	-	-
	Net Receivables of Other Taxes-Water Tax				
4311903	Receivables of other Taxes -Show Tax				
	Less than 2 Years	7,17,130.00	-	7,17,130.00	5,93,130.00
	Net Receivables of Other Taxes-Show Tax	7,17,130.00		7,17,130.00	5,93,130.00
4313001	Receivable for Fees & User Charges-Licence fees	2,70,902.00	-	2,70,902.00	2,76,902.00
4313002	Receivable for Fees & User Charges-Advertisement Fees	-	-	-	-
	Sub- total	2,70,902.00		2,70,902.00	2,76,902.00
4313003	Receivables for Fees and other Charges- Water Charges				
	Less than 3 Years	15,91,54,405.76	-	15,91,54,405.76	12,03,19,426.76
	More than 3 Years	-	-	-	-
	Sub- total	15,91,54,405.76		15,91,54,405.76	12,03,19,426.76
4314001	Receivables from other Sources- Rent				
	Less than 2 Years	5,89,19,470.50	-	5,89,19,470.50	3,31,07,818.00
	More than 2 Years but less than 3 Years	-	-	-	-
	More than 3 Years	-	-	-	-
	Sub- total	5,89,19,470.50		5,89,19,470.50	3,31,07,818.00
4314002	Receivables from other Sources- Interest Accured & Due	5,50,06,987.76	-	5,50,06,987.76	6,72,29,170.00
4314003	Receivables from other Sources- Interest Accured & But Not Due on Grant Fund Investments	-	-	-	-
4314005	Receivables from other Sources- Interest due from Employees	5,26,602.00	-	5,26,602.00	5,37,602.00
4314006	Receivables from other Sources- Hosipital Dues	26,22,482.00	-	26,22,482.00	26,22,482.00
4315001	Receivable from Govt.-Grants	-	-	-	-
4318001	Receivable Control Account-Property Tax	-	-	-	-
4318002	Receivable Control Account-Cess	-	-	-	-
4318004	Receivable Control Account-Rent	-	-	-	-
	Sub- total	5,81,56,071.76		5,81,56,071.76	7,03,89,254.00
	Net Receivables from other Sources	11,70,75,542.26		11,70,75,542.26	10,34,97,072.00
	Total Sundry Debtors (Receivables)	33,07,32,943.02		33,07,32,943.02	29,12,65,149.76

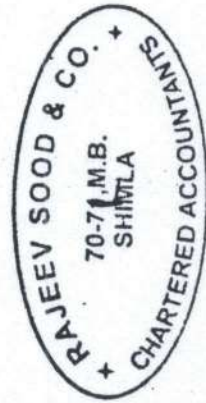


Schedule B-14: Stock in Hand (Inventories) [Code 430]

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

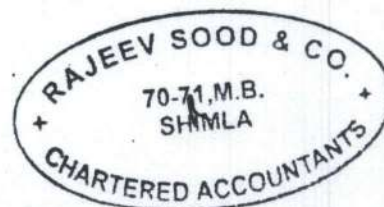
Schedule B-16: Prepaid Expenses [Code No 440]

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

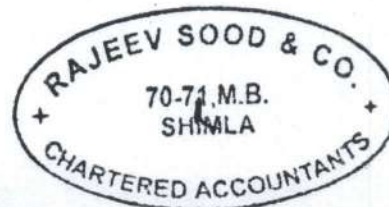


Schedule B-17 : Cash and Bank Balances [Code No 450]

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

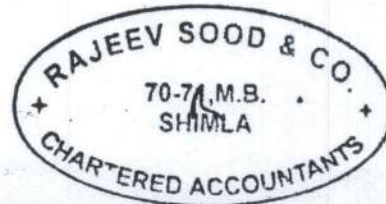


4506105	Grant Fund- Indian Bank The Mall Shimla (JNNURM)	3,36,861.00	3,02,928.00
4506106	Grant Fund -SBI Shimla (ESCROW ACCOUNT)	53,44,175.00	51,49,316.00
4506107	Punjab & Sind Bank, The Ridge, Shimla	10,01,115.52	65,889.24
4506108	Indian Bank (Socio. Eco. Census Account)	10,77,62,259.58	1,08,43,164.00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



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

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



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

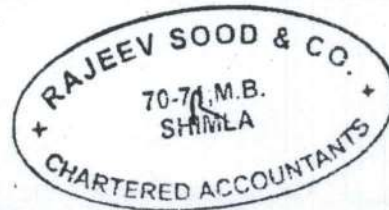
Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
4611001	Loan to others	-	-
4612001	Advances	-	-
4613001	Deposits	-	-
Total Accumulated Provision		-	-

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

Code No	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
4701001	Deposit Works -Civil Work	-	-
4701002	Deposit Works -Electrical Work	-	-
4701003	Deposit Works- Other	-	-
4704001	Suspense Account	41,801.00	41,801.00
Total Other Assets		41,801.00	41,801.00

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

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



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

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

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

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

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

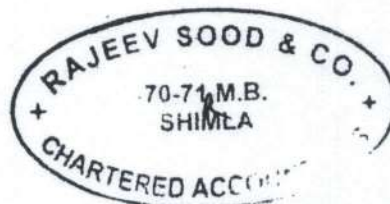
Schedule I-3: Rental Income from Municipal Properties [Code No. 130]

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



 * RAJEEV SOOD
 70-71, M.P.
 SHIMLA
 CHARTERED ACCOUNTANT

Schedule I-4 : Fees & User Charges - Income head-wise [Code No. 140]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1401001	Empanelment & Registration Charges-Carts	-	-
1401002	Empanelment & Registration Charges-Contractors	-	-
1401004	Empanelment & Registration Charges-Professionals	-	50,030
1401101	Licensing Fees-D & O	-	-
1401102	Licensing Fees-Hawking	7,06,248	6,44,380
1401103	Licensing Fees-Shops	1,11,035	1,18,125
1401105	Licensing Fees-Staff Quarters	5,89,295	8,18,540
1401106	Licensing Fees-Plumbing License	52,200	70,350
1401108	Licensing Fees-Slaughtering	1,60,844	3,14,856
1401111	Fees & User Charges- License Fees- Others	37,789	25,265
1401301	Fees for Certificates or Extract-Copying	32,971	45,195
1401302	Fees for Certificates or Extract-Birth & Death Certificate	94,821	1,21,845
1401304	Fees for Certificate-Marriage	91,740	55,330
1401305	Fees for Certificates or Extract - Other	-	-
1401403	Development Charges-Demolition	-	-
1401502	Regularization Fees-Regularization	54,003	3,82,211
1401503	Regularization Fees-Revalidation	-	-
1401504	Regularization Fees-Conversion Fees	19,50,506	9,82,669
1402003	Penalties and Fines-Surcharge	17,73,471	22,44,737
1402004	Penalties and Fines-Others	9,48,507	4,21,366
1404001	Other Fees-Advertisement Fees	93,25,478	90,64,814
1404002	Other Fees-Tuition Fees	-	-
1404006	Other Fees-Connection	21,35,800	31,82,900
1404007	Other Fees-Disconnection Charges	1,52,650	2,57,717
1404012	Other Fees-Fees for Job Porters	9,650	1,920
1404013	Other Fees-Compounding Fee	1,32,50,799	2,29,97,187
1404014	Other Fees-NOC Fee	7,86,657	10,62,325
1404015	Other Fees- Forest application processing Fees	8,550	-
1404016	Other Fees- Plantation Fees	-	-
1404017	Fees&User Charges-Other Fees-Green Fees on Vehicle	-	-
1405004	User Charges - Funeral Van	-	-
1405007	User Charges-Septic Tank Clearance	-	43,050
1405011	User Charges-Pay and Use Toilets	4,40,098	85,027
1405012	User Charges-Water Charges (Domestic)	13,28,79,754	10,15,97,551
1405014	User Charges-Water Tanker	1,65,047	1,69,786
1405015	User Charges-Meter charges	85,13,886	71,18,973
1405020	User Charges-Parking Fees	50,65,948	96,03,149
1405021	User Charges-Laboratory Charges	-	21,690
1405022	User Charges-Telephone Tower Charges	2,22,920	16,87,000
1405023	User Charges-Connection Maintenance Charges	88,90,658	1,09,64,873
1405024	User Charges-Garbage Disposal Charges	-	-
1405025	User Charges-Medical Waste Disposal Charges	-	-
1405026	User Charges-Water Charges (Commercial)	9,54,09,093	12,45,24,439
1405027	Fees & User Charges - Sewerage User Charges	2,43,89,873	3,00,75,083
1406001	Entry Fees-Parks	2,04,500	2,40,500
1407001	Service/Administrative Charges-Service Charges	61,397	54,600
1407002	Service/Administrative Charges-Percentage on Deposit Works	-	-
1407004	Service/Administrative Charges-Road Damage Recovery Charges	15,35,892	2,84,15,507
1407005	Service/Administrative Charges-Stacking Charges	8,432	6,300
1407007	Service/Administrative Charges-Plan Processing Charges	20,45,525	19,54,368
1407008	Fees & User Charges- Dumping Charges	24,17,746	28,64,657
1408001	Other Charges-Other Charges	1,90,814	1,81,385
Total Fees & User Charges		31,47,14,597	36,24,69,700

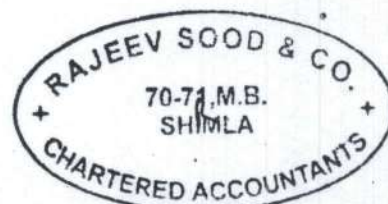


Schedule I-5 : Sale & Hire Charges - Income head-wise [Code No. 150]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1501005	Sale of Products-Compost	-	-
1501006	Sale of Products-Nursery Plant	-	-
1501009	Sale of Products-Grass	-	-
1501011	Sale of Products-Others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

Schedule I-6: Revenue Grants, Contributions & Subsidies [Code No. 160]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1601001	Revenue Grants- Development Grants	-	-
1601004	Revenue Grants-Water Works Maintenance Grant	13,31,49,247	18,32,40,446
1601005	Revenue Grants Contribution- Other Development Grant	83,23,531	-
1602001	Re-imbursment of Expenses-Salary of Health staff from CPWD	₹5,76,194	21,05,176
1603001	Contribution towards schemes.	-	-
Total Revenue Grants, Contribution & Subsidies		6,04,504	77,45,708
		14,36,53,476	19,30,91,330

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

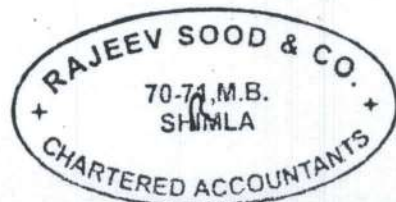
Schedule I-8: Interest Earned [Code No. 171]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1711001	Interest from Bank Account-SB Accounts	-	-
1712001	Interest on Loans and advances to employees-HBA	57,20,577	48,27,433
1712005	Interest on loans and advances to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



Schedule I-9: Other Income [Code No. 180]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1801001	Deposit Forfeited-EMD		
1801002	Deposit Forfeited-Security	1,16,800	21,789
1802001	Insurance Claim Recovery	12,917	3,30,040
1804001	Recovery From Employees	-	-
1808001	Miscellaneous-Income	2,12,777	11,69,730
	Total Other Income	22,01,361	89,29,547
		25,43,855	1,04,51,106

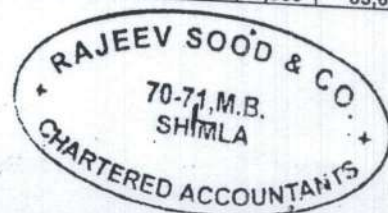
Schedule I-10 : Establishment Expenses- [Code No. 210]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2101001	Salary, Wages and Bonus-Salary & Allowance-Officers		
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	1,72,75,154	1,40,58,418
2101003	Salary,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

Schedule I-10: Administrative Expenses [Code No. 220]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2201001	Rent, Rates and Taxes- Rent		
2201002	Rent, Rates and Taxes- Land Revenue	2,92,536	7,80,152
2201003	Rent, Rates and Taxes- Land Revenue	-	-
2201101	Office maintenance-Electricity	3,39,027	1,83,569
2201102	Office maintenance-Water	47,30,351	52,90,711
2201103	Office maintenance-Security expenses	1,51,116	4,12,763
2201104	Office maintenance-Internet Expenses	5,000	8,000
2201105	Office maintenance-Laboratory Expenditure	18,568	-
2201201	Communication Expenses-Telephone	-	1,00,905
2201202	Communication Expenses-Mobile	6,58,092	8,68,788
2202001	Books & Periodicals-Megasines	1,55,728	67,026
2202002	Books & Periodicals-Newspapers	-	-
2202003	Books & Periodicals- Journals	59,687	42,114
2202004	Books & Periodicals-Books	-	3,214
2202101	Printing and Stationery-Service Postage	21,574	4,585
2202102	Printing and Stationery-Printing	3,05,565	1,35,564
2202103	Printing and Stationery-Stationery	7,57,192	3,36,613
		9,93,209	4,98,711



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

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



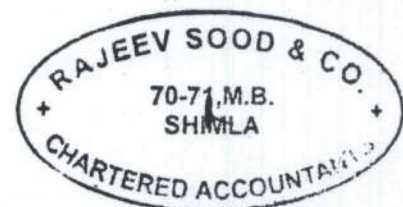
Schedule I-12: Interest & Finance Charges [Code No. 240]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2405001	Interest on Loan from Banks & other Financial Institutions	-	-
2406002	Other Interest- Hire Purchases	-	-
2406003	Late fee/Interest/Damage Charges	-	-
2407001	Bank Charges	-	26,17,707
2408001	Other Finance Expenses-Discount on early/prompt payment	30,887	3,335
	Total Interest & Finance Charges	53,65,362	71,85,951
		53,96,249	98,06,993

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

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

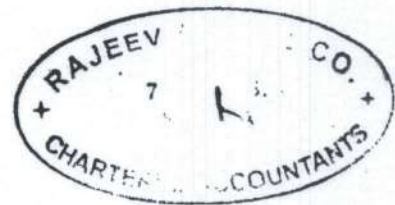
Schedule I-15: Provisions & Write off [Code No. 270]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2701001	Provision for outstanding Property Taxes	-	-
2701006	Provisions for outstanding Water Taxes	-	-
2701005	Provision for outstanding sewerage Tax	-	-
2701004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

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



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

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

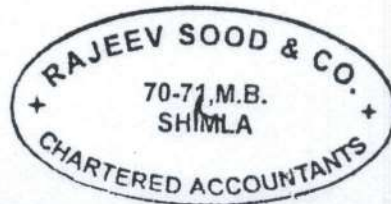


SHIMLA MUNICIPAL CORPORATION

(₹ In Lakhs)

BALANCE SHEET AS ON 31.03.2018

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



 RAJEEV SOOD & CO.

 70-71, M.B.

 SHIMLA

 CHARTERED ACCOUNTANTS

BALANCE SHEET AS ON 31.03.2018

ASSETS:-			
Fixed Assets			
410	Gross Block	B-11	
411	Less:- Accumulated Depreciation		67,740 62,067
	Net Block		21,630 19,897
412	Capital Work In Progress		46,110 42,170
	Total Fixed Assets		971 971
			47,081 43,141
Investments			
420	Investments General Fund	B-12	2,998 3,722
421	Investment Other Funds	B-13	5,074 9,011
	Total Investments		8,072 12,733
Current Assets Loans & Advances			
430	Stock in Hand (Inventories)	B-14	107 70
431	Sundry Debtors (Receivables) Gross	B-15	3,307 2,913
432	Less:- Accumulated Provisions Against		0 0
	Net amount Outstanding		3,307 2,913
440	Prepaid Expenses	B-16	0 0
450	Cash and Bank Balance	B-17	4,352 3,425
460	Loans, Advances & Deposits	B-18	2,309 2,165
461	Less:- Accumulated Provisions Against		0 0
	Net Amount Outstanding		2,309 2,165
	Total Current Assets, Loans & Advances		10,076 8,572
470	Other Assets	B-19	0.42 0.42
480	Miscellaneous Expenditure(to the extent	B-20	0 0
	Notes to Accounts	B-21	
TOTAL ASSETS			65,230 64,447

M
Commissioner
M.C. Shimla

M. Shimla
Joint Commissioner
M.C. Shimla

M. Shimla
Accounts Officer
M.C. Shimla

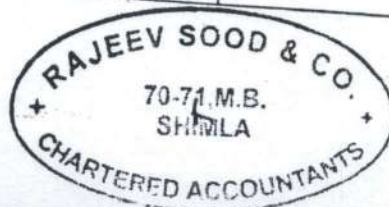
Place :- Shimla
Date :-10-April-2021

For: Rajeev Sood & Co.
Chartered Accountants



SHIMLA MUNICIPAL CORPORATION
TRIAL BALANCE FOR THE YEAR ENDED 31.03.2018

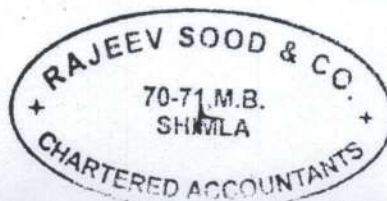
AC Code	AC Description	Debit Amt	Credit Amt
1100101	Property Tax Residential Buildings		
1100102	Property Tax Commercial Buildings		33756640.96
1100103	Property Tax Land		84391602.4
1100104	Property Tax Service Charges		2411188.64
1100201	Water Tax		0
1100301	Sewerage Tax		0
1100401	Conservancy Tax		0
1100501	Conservancy Tax		0
1100601	Education Tax		0
1100701	Vehicle Tax		0
1100801	Tax on Animals		0
1100901	Electricity Tax		0
1101001	Professional Tax		0
1101101	Advertisement Tax Land Hoardings		0
1101102	Advertisement Tax Bus Shelters		0
1101103	Advertisement Tax Traffic Signals		0
1101201	Pilgrimage Tax		0
1101301	Tax on carriage and Carts		0
1101401	Show tax		0
1105101	Octroi & Toll Octroi		288000
1105102	Octroi & Toll Toll		0
1105103	Octroi & Toll Provisional Octroi		0
1105104	Account current Importers		0
1105201	Cess Gross Cess		0
1105202	Cess Net Cess		0
1108001	Other Taxes		0
1109001	Tax Remission & Refund-All Type of Taxes		0
1201001	Taxes and Dutis collected by others -Entertainment Tax		0
1201002	Taxes and Dutis collected by others -Duty on transfer of Property		0
1201003	Taxes and Dutis collected by others -Tax on Consumption of Electricity		0
1201004	Taxes and Dutis collected by others -Tax on sale of Liquor		12492155
1202001	Compensation in lieu of Taxes/Duties-Compensation in lieu of Octroi		6393588
1202002	Compensation in lieu of Taxes/Duties-Octroi in lieu of electricity		260242000
1202003	Compensation in lieu of formation of SJPNL		0
1203001	Compensation in lieu of Concessions-Property Tax compensations due to concessions certain set of tax Payers		0
1203002	compensations due to concessions certain set of tax payers		0
1204001	Other assigned revenue		0
1301001	Rent from Civic Amenities-Markets		0
1301002	Rent from Civic Amenities-Shopping Complexes		989000
			26951390



1301003	Rent from Civic Amenities-Auditorium		0
1301004	Rent from Civic Amenities-Art Galleries		0
1301005	Rent from Civic Amenities-Marriage/Community Halls		0
1301006	Rent from Civic Amenities-PlayGrounds		914700
1301007	Rent from Civic Amenities-Nurseries		0
1301008	Rent from Civic Amenities-Labour Hostel		0
1301009	Rent from Civic Amenities - Use of Open Space		96704
1301010	Rent from Civic Amenities- Working Women Hostel		0
1302001	Rent from Office Buildings-Quarters		407104
1303001	Rent from Guest-Houses		0
1304001	Rent from Lease of Lands		348108
1308001	Other Rents-Lease Rentals		19711957
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		706248
1401104	Licensing Fees-Bazaars		111035
1401105	Licensing Fees-Staff Quarters		0
1401106	Licensing Fees-Plumbing License		589295
1401107	Licensing Fees-Cattle Pounding		52200
1401108	Licensing Fees-Slaughtering		0
1401109	Licensing Fees-Butchers and Traders of meat		160844
1401110	Licensing Fees-Poultry		0
1401111	Fees & User Charges- Licence Fees- Others		0
1401201	Fees for Grant of Permit-Transit		37789
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		32971
1401303	Fees for Certificates or Extract-Occupancy Certificate		94821
1401304	Fees for Certificate-Marriage		0
1401305	Fees for Certificates or Extract - Other		91740
1401401	Development Charges-Development		0
1401402	Development Charges-Betterment		0
1401403	Development Charges-Demolition		0
1401404	Development Charges-Open Space Contribution		0
1401405	Development Charges-Parking Contribution		0
1401501	Regularization Fees-Encroachment		0
1401502	Regularization Fees-Regularization		0
1401503	Regularization Fees-Revalidation		54003
1401504	Regularization Fees-Conversion Fees		0
1402001	Penalties and Fines-Octroi		1950506
1402002	Penalties and Fines-Cess		0
1402003	Penalties and Fines-Surcharge		0
			1773471



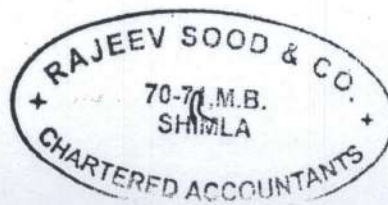
1402004	Penalties and Fines-Others		
1404001	Other Fees-Advertisement Fees		948507
1404002	Other Fees-Tuition Fees		9325478
1404003	Other Fees-Sports Fees		0
1404004	Other Fees-Library Fees		0
1404005	Other Fees-Survey Fees		0
1404006	Other Fees-Connection		0
1404007	Other Fees-Disconnection Charges		2135800
1404008	Other Fees-Notice Fees		152650
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		9650
1404014	Other Fees-NOC Fee		13250799
1404015	Other Fees- Forest application processing Fees		786657
1404016	Other Fees- Plantation Fees		8550
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)		440098
1405013	User Charges-Sale of Electricity		132879754
1405014	User Charges-Water Tanker		0
1405015	User Charges-Meter charges		165047
1405016	User Charges-Fire Extinguishing		8513886
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		5065948
1405022	User Charges-Telephone Tower Charges		0
1405023	User Charges-Connection Maintenance Charges		222920
1405024	User Charges-Garbage Disposal Charges		8890658
1405025	User Charges-Medical Waste Disposal Charges		0
1405026	User Charges-Water Charges (Commercial)		0
1405027	Fees & User Charges- Sewerage user charges		95409093
1406001	Entery Fees-Parks		24389873
1406002	Entery Fees-Playgrounds		204500
1406003	Swimming Pool		0
1406004	Entery Fees-Pool		0
1406005	Entery Fees-Zoo		0
1406006	Entery Fees-Museum		0



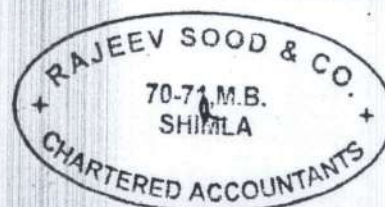
1406007	Entery Fees-Library		0
1406008	Entery Fees-Parking Lots		0
1407001	Service/Administrative Charges-Service Charges		61397.04
1407002	Service/Administrative Charges-Percentage on Deposit Works		0
1407003	Service/Administrative Charges-Plan Preparation Charges		0
1407004	Service/Administrative Charges-Road Damage Recovery Charges		0
1407005	Service/Administrative Charges-Stacking Charges		1535892
1407006	Service/Administrative Charges-Rebate from State Government		8432
1407007	Service/Administrative Charges-Plan Processing Charges		0
1407008	Fees & User Charges- Dumping Charges		2045525
1408001	Other Charges-Other Charges		2417746
1409001	Fees Remission and Refund-Water Supply		190814
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		0
1501102	Sale of Forms & Publications-Data		198650
1501103	Sale of Forms & Publications-Plans		0
1501104	Sale of Forms & Publications-Maps		61210
1501105	Sale of Forms & Publications-Forms & Publication		0
1501201	Sale of stores & Scrap-Obsolete Stores		625605
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		4410
1504002	Hire Charges for Vehicles-Others		0
1504101	Hire Charges on Equipments-Rollers		118155
1504102	Hire Charges on Equipments-Tools & Equipments		230100
1504103	Hire Charges on Equipments-Medical Equipments		0
1601001	Revenue Grants-Road Development Grants		0
1601002	Revenue Grants-Family Welfare Grant		133149247
1601003	Revenue Grants-Census Grant etc.		0
1601004	Revenue Grants-Water Works Maintenance Grant		0
1601005	Revenue Grant Contribution-Other Development Grant		8323531
1601006	Regulating/Controlling unauthorized Vendors		0
1602001	Re-imbusement of Expenses-		0
1603001	Contribution towards schemes-		1576194
1701001	Interest-Fixed Deposits		604504
1701002	Interest-Government Securities		25432221
			0



1701003	Interest-Post Office Deposits		
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		5720577
			0
1712002	Interest on loans and advances to employees-Conveyance		0
1712003	Interest on loans and advances to employees-Computer		0
1712004	Interest on loans and advances to employees-Festival		0
1712005	Interest on loans and advances to employees-Vehicle		0
			0
1712006	Interest on loans and advances to employees-Warm Clothing		0
1712007	Interest on loans and advances to employees-Others		0
1713001	Interest on loans to others-		0
1718001	Interest on Debtors and Other receivable-General Tax		0
1718002	Interest on debtors and other receivable(Rent)		723852
1718003	Others-Others		493400
1801001	Deposit Forfeited-EMD		0
1801002	Deposit Forfeited-Security		116800
1801101	Lapsed Deposits-Contractors		12917
1801102	Lapsed Deposits-Suppliers		0
1802001	Insurance Claim Recovery		0
1803001	Profit on Disposal of Fixed Assets		0
1804001	Recovery From Employees		0
	Unclaimed Refund Payable/Liabilities Written Back-Stale Cheques		212777
1805001			0
1806001	Excess Provisions Written Back-Property Tax		0
1806002	Excess Provisions Written Back-Octroi		0
1806003	Excess Provisions Written Back-Cess		0
1806004	Excess Provisions Written Back-Water Supply		0
1806005	Excess Provisions Written Back-Advertisement Tax		0
1806006	Excess Provisions Written Back-Rent		0
1808001	Miscellaneous-Income		0
			2201361
2101001	Salary, Wages and Bonus-Salary & Allowance-Officers	17275154	
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	378402570.8	
2101003	Salary, Wages and Bonus-Wages	1113362	
2101004	Salary, Wages and Bonus-Exgratia	1528880	
2101005	Salary, Wages and Bonus-Bonus	0	
2101006	Salary, Wages and Bonus-Octroi Performance Bonus	0	
2102001	Benefits and Allowances-Overtime Allowance	0	
2102002	Benefits and Allowances-LTC	0	
2102003	Benefits and Allowances-Medical reimbursement	0	
2102004	Benefits and Allowances-Tution Fees	3626803	
2102005	Benefits and Allowances-Education Allowance	0	
2102006	Benefits and Allowances-Uniform to Staff	0	
2102007	Benefits and Allowances-Compensation to Staff	0	
2102008	Benefits and Allowances-Honorarium to Corporators	1514516	
2102009	Benefits and Allowances-Honorarium to Officers & Staff	1305048	
2102010	Benefits and Allowances-Training	520072	
2102011	Benefits and Allowances-Staff Welfare Expenses	0	



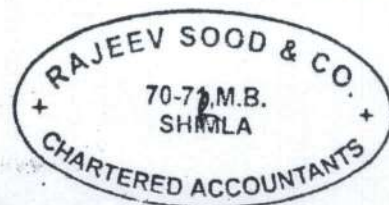
2102012	Benefits and Allowances-HRD activities	1439315
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab. Staff	0
2103001	Pension-Pension	0
2103002	Pension-Family Pension	0
2103003	Pension-Pension Contribution	0
2103004	Pension-Pension Fund Deficit Contribution	8750542
2103005	Pension-Contribution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



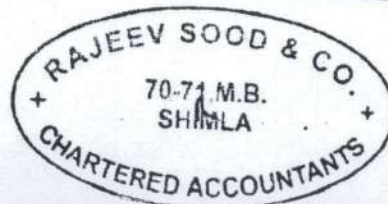
2208002	Others- Cremation of unclaimed Dead Bodies	19500
2208003	Others- Other Office Expenses	
2301001	Power & Fuel	2662482.3
2302001	Bulk Purchases-Electricity	6609408
2302002	Bulk Purchases-Water	23989424
2303001	Consumption of Stores-Stores	0
2304001	Hire Charges-Machinery Rent	0
2304002	Hire Charges-Others	0
		0
2305001	Repair & Maintenance Infrastructure Assets-Road & Bridges	135915730
2305002	Repair & Maintenance Infrastructure Assets-Fly Overs	0
2305003	Repair & Maintenance Infrastructure Assets-Water Supply Lines	52972951
2305004	Repair & Maintenance Infrastructure Assets-Street Lighting	0
2305005	Repair & Maintenance Infrastructure Assets-Storm Water	1781411
2305006	Repair & Maintenance Infrastructure Assets-Drains	3060705
2305007	Repair & Maintenance Infrastructure Assets-Traffic Signals	0
2305008	Repair & Maintenance Infrastructure Assets-Sewerage Lines	43432580
2305009	Repair & Maintenance Infrastructure Asset- Footh path	22385816
2305010	Repair & Maintenance Infrastructure Assets-Others	1165069
2305101	Repair & Maintenance-Civic Amenities-Parks	201524
2305102	Repair & Maintenance-Civic Amenities-Gardens	0
2305103	Repair & Maintenance-Civic Amenities-Lakes	0
2305104	Repair & Maintenance-Civic Amenities-Playgrounds	0
2305105	Repair & Maintenance-Civic Amenities-Aart & Culture	0
2305106	Repair & Maintenance-Civic Amenities-Parking Lots	84556
2305107	Repair & Maintenance-Civic Amenities-Markets	0
2305108	Repair & Maintenance-Civic Amenities-Houses	0
2305109	Repair & Maintenance-Civic Amenities-Commercial Complex	3640691
2305110	Repair & Maintenance-Civic Amenities-Hospitals	0
2305111	Repair & Maintenance-Civic Amenities-Swimming Pools	0
2305112	Repair & Maintenance-Civic Amenities-Stadium	0
2305113	Repair & Maintenance-Civic Amenities-Nursery	0
2305114	Repair & Maintenance-Civic Amenities-Play Materials	0
2305115	Repair & Maintenance-Civic Amenities-Public Toilets	16931246
2305201	Repair & Maintenance-Buildings-Official Buildings	2965106
2305202	Repair & Maintenance-Buildings-Residential Buildings	6715157
2305301	Repair & Maintenance-Vehicle-	8689898.84
2305901	Repair & Maintenance-Others-Furniture Fixture	0
2305902	Repair & Maintenance-Others-Electrical appliances	107524
2305903	Repair & Maintenance-Others-Office Equipment	0
2305904	Repair & Maintenance-Others-Other Fixed Assets	137234
2305905	Repair & Maintenance-Others-Survey & Drawing Equipment	0
2308001	Other Operating & Maintenance expenses-Testing & Inspections	163790



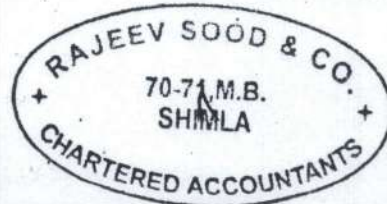
2308002	Other Operating & Maintenance expenses-Water Purification	0	
2308003	Other Operating & Maintenance expenses-Garbage Clearance	78002966	
2308004	Other Operating & Maintenance expenses-Patients food	0	
2308005	Other Operating & Maintenance expenses-Patients laundry	0	
2308006	Other Operating & Maintenance expenses-Tax for Public Transport Vehicles	0	
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	784152.18	
2308008	Other Operating & Maintenance expenses-Others	0	
2308009	Food for ABC-AR Centre and Gau-Sadan	0	
2401001	Interest on Loan from Central Govt.	0	
2402001	Interest on Loan from State Govt.	0	
2403001	Interest on Loan from Govt. Bodies & Associations	0	
2404001	Interest on Loan from Internal Agencies	0	
2405001	Interest on Loan from Banks & other Financial Institutions	0	
2406001	Other Interest-Leases	0	
2406002	Other Interest-Hire Purchases	0	
2406003	Late fee/Interest/Damage Charges	0	
2407001	Bank Charges	0	
		30887.29	
2408001	Other Finance Expenses-Discount on early/prompt payment	5365362	
2408002	Other Finance Expenses-Commitment Charges	0	
2408003	Rebate on collections through online mode	0	
2501001	Election Expenses	0	
2502001	Own Programme	0	
2502002	Skilled development Programme for Women	260132.5	
2503001	Share in Programme of others	0	
2601001	Revenue Grants for-Water Works	11500	
2601002	Revenue Grants for-Road & Buildings	0	
2601003	Revenue Grants for-Health	0	
2602001	Revenue Contribution-Water Works	400000	
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	41938	
2701002	Provisions for Doubtful receivables-Cess	0	
2701003	Provisions for Doubtful receivables-Fees & User Charges	0	
2701004	Provisions for Doubtful receivables-Rent	0	
2701005	Provisions for Doubtful receivables-Sewerage Tax	0	
2701006	Provisions for Doubtful receivables-Water Tax	0	
2701007	Provisions for Doubtful receivables-Show Tax	0	
2702001	Provision for other Assets-Stores	0	
2702002	Provision for other Assets-Fixed Assets	0	
2702003	Provision for other Assets-Investments	0	
2703001	Revenue Written off-Property Tax	0	
2703002	Revenue Written off-Assigned Revenues	0	



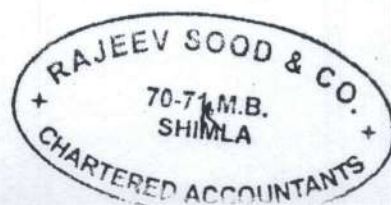
2703003	Revenue Written off-Grants		0
2703004	Revenue Written off-Sewerage Tax		0
2703005	Revenue Written off-Water Tax		0
2703006	Revenue Written off-Show Tax		0
2703007	Revenue written off - Rent		0
2704001	Assets Written off-Stores		0
2704002	Assets Written off-Fixed Assets		0
2705001	Miscellaaneous Expenses Written off-Issue Expenses		0
2705002	Miscellaaneous Expenses Written off-Others		0
2711001	Loss on disposal of Assets		0
2712001	Loss on disposal of Investments		0
2713001	Decline in Value of Investments		0
2722001	Depreciation-Buildings		0
2723001	Depreciation-Roads & Bridges	55658545	
2723101	Depreciation-Sewerage and Drainage	40364075	
2723201	Depreciation-Waterways	27387335	
2723301	Depreciation-Public Lighting	19407526	
2724001	Depreciation-Plant & Machinery	6753451	
2725001	Depreciation-Vehicles	16912922	
2726001	Depreciation-Office & Other Equipments	4208053	
	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	511327	
2727001			
2728001	Depreciation-Other Fixed Assets	166598	
2801001	Period Period Items-Taxes-Taxes	1984662	
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	-44	
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	112169.76	
3101001	Municipal Fund-Closing Balance	0	
3101002	Municipal Fund-Adjustments to Opening Balance sheet		2416928628
3109001	Excess of Income and Expenditure		0
3111001	Special Funds-Road Fund		0
3111002	Special Funds- Water Supply Fund		0
3111003	Special Funds-City Development Fund		0
3115001	Sinking Funds- Borrowing Repayment Fund		0
3115002	Sinking Funds- Assets Replacement Fund		0
3117001	Trust or Agency Funds-General Provident Fund		0
3117002	Trust or Agency Funds-Pension & Gratuity Fund		269929793.4
3117003	Trust or Agency Fund - Contributory Pension Fund		11856487
3121001	Capital Contribution		60286610
3121101	Capital Reserve		1001424713
3122001	Borrowing Redemption reserve		0
3123001	Special Funds		0
3124001	Statutory Reserve		0



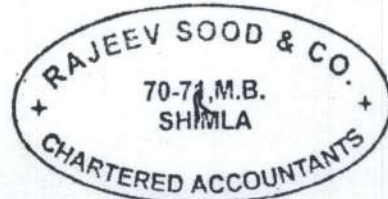
3125001	General Reserve		0
3126001	Revaluation Reserve		0
3201001	Grant/Contribution from Central Government-		87437006.18
3202001	Grant/Contribution from State Government		382703918
3203001	Grant/Contribution from Other govt. Agencies		94274612
3204001	Grant/Contribution from Financial Institutions		0
3205001	Grant/Contribution from Welfare Bodies		0
3206001	Grant/Contribution from International Organisation		26660493
3208001	Grant/Contribution from Others		48611182.77
3301001	Loans from Central Government		0
3302001	Loans from State Government		0
3303001	Loans from Government Bodies & Associations		0
3304001	Loans from International Agencies		0
3305001	Loans from Banks & Financial Institutions		0
3306001	Other Term Loans -HP		3935917
3307001	Bonds & Debentures		0
3308001	Other Loans		0
3311001	Loans from Central Government		0
3312001	Loans from State Government		0
3313001	Loans from Government Bodies & Associations		0
3314001	Loans from International Agencies		0
3315001	Loans from Banks & Financial Institutions		0
3316001	Other Term Loans		0
3317001	Bonds & Debentures		0
3318001	Other Loans		0
3401001	Deposit from Contractors/Suppliers-EMD		4031960
3401002	Deposit from Contractors/Suppliers-Security Deposit		66789953
3402001	Deposits Received-Revenues-Octroi		0
3402002	Deposits Received-Revenues-Transit		42413
3402003	Deposits Received -Revenues-Water		16078419
3402004	Deposits Received -Revenues-Electricity		0
3402005	Deposits Received -Revenues-Rental etc.		0
3403001	Deposits Received from Staff		0
3408001	Deposits Received from Others		153252
3408002	Deposit Received- From Working Women Hostel		6500
3411001	Deposit Works -Civil Works		800000
3412001	Deposit Works -Electrical Works		0
3413001	Deposit Works- Others		11095157
3418001	Deposit Work -Other deposit works		0
3501001	Creditors-Suppliers		2174739965
3501002	Creditors-Contractors		16852640
3501003	Creditors-Expenses		8157986.5
3501004	Creditors-Payable against grants		0
3501005	Creditors-Payavble against specific scheme		330
3501006	Creditors-Contractors Advance Control Account		0
3501101	Employees Liabilities- Gross Salary		5914085
3501102	Employees Liabilities- Net Salary		31791512
3501103	Employees Liabilities- Salary Unpaid		654226
3501104	Employees Liabilities- PF Payable		3994349
3501105	Employees Liabilities- Pension		548871.08
3501106	Employees Liabilities- Gratuity		102959
3501107	Employees Liabilities- Welfare funds		871906



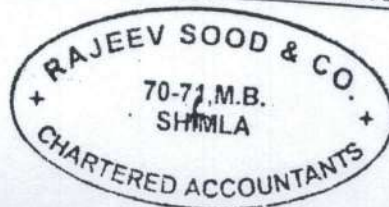
3501108	Employees Liabilities- Leave Salary Payable		
3501201	Interest Accured and due-Loans		496289
3501202	Interest Accured and due-HP		0
3502001	Recoveries Payble-P.F.deductions		0
3502002	Recoveries Payble-LIC		3560578
3502003	Recoveries Payble-Loans		1937987
3502004	Recoveries Payble-Societies		572796
3502005	Recoveries Payble-Service Tax		32688
3502006	Recoveries Payble-Professional Tax		(18,38,721.32)
3502007	Recoveries payable TDS		0
3502008	Recoveries payable Trade Tax		211171
3502009	Recoveries payable Sales Tax/VAT		0
3502010	Recoveries Payble-Works Contract etc.		564183
3502011	Recoveries Payble-GIS		689832
3502012	Recoveries Payble-Recovery from staff on deputation		32113
3502013	Recoveries Payble-Others		3157208
3502014	TDS under GST		4232002
3503001	Govt. Dues Payble-Library Cess		59800
3503002	Govt. Dues Payble-Education Cess		0
3503003	Govt. Dues Payble-Court Atteachment etc.		0
3503004	Govt. Dues Payble-Water Cess		30
3503005	Govt. dues etc. payable- Workers Welfare Cess		0
3504001	Refunds Payble-Taxes		1229470
3504002	Refunds Payble-Other Revenues		0
3504003	Refunds Payble-Grants		122788
3504004	Refunds Payble-Deposit Works		0
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
3508002	Others-Stale Cheque		1055862
3508003	Others-HP Payble		591483
3508004	Others-HP Interest Receivable Control Account etc.		0
3509001	Sale Proceeds-Assets		0
3509002	Sale Proceeds-Investments		0
3509003	Sale Proceeds-Atteched Properties		0
3601001	Provision for Expenses		0
3602001	Provision for Interest		0
3603001	Provision for other Assets-Stores		0
3603002	Provision for other Assets-Investments		0
4101001	Land-Grounds		0
4101002	Lands -Under Buildings	3389160	
4101003	Land-Open Markets & Structures	388610636.8	
4101004	Land-Parks	1035579966	
		41838369	



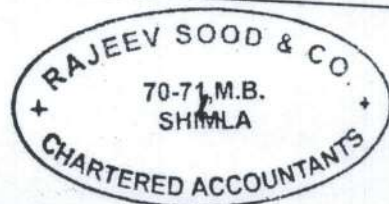
4101005	Land-Gardens	
4101006	Land-Vacant Municipal Land	373077
4101007	Land-Forest Land	1275432425
4101008	Land-Trees	52451147
4102001	Buildings- Residential	0
4102002	Buildings- Official	257026875.6
4102003	Buildings- Commercial	257271918
4102004	Buildings -Pump houses	877977196.1
4102005	Buildings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



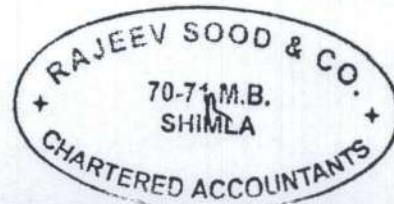
4107005	Furniture, Fixture, Fittings and Electrical Appliances - Electrical Fittings		
		310303.52	
4107006	Furniture, Fixture, Fittings and Electrical Appliances -Tables		
		760389.9454	
4107007	Furniture, Fixture, Fittings and Electrical Appliances -Sofa Sets		
4107008	Furnitures, Fixtures & Fittings-Others	657241.9684	
4108001	Other Fixed Assets -Dumper container	606654.206	
4108002	Other Fixed Assets -Dust Bin	11288860.31	
4108003	Office & Other Equipments-Other fixed Assets-Other	6581640.028	
4109001	Assets Under Disposal	16805286.98	
4112001	Accumulated Depreciation-Buildings	0	
4113001	Accumulated Depreciation-Roads & Bridges		941535431
4113101	Accumulated Depreciation-Sewerage and Drainage		641966274
4113201	Accumulated Depreciation-Waterways		158396672
4113301	Accumulated Depreciation-Public Lighting		118783706
4114001	Accumulated Depreciation-Plant & Machinery		90259715
4115001	Accumulated Depreciation-Vehicles		127374848
4116001	Accumulated Depreciation-Office and Other Equipments		47190932
	Accumulated Depreciation-Furniture,Fixtures,Fitting and Electrical Appliances		13166762
4117001	Accumulated Depreciation-Other Fixed Assets		2410883
4118001	Accumulated Depreciation-Other Fixed Assets		21960536
4121001	Specific Grants -Water Works		
4121002	Specific Grants -Road & Buildings	166940	
4121003	Specific Grants -Health	3853898	
4121004	CWIP-Specific Grants-Sanitation & S.W.Management	59904007	
4121005	CWIP-Specific Grants-Civic Amenities	1814788	
4121006	Specific Grants-Urban Poverty All. & Soc. Welfare	8575498	
4122001	Special funds -Water Works	0	
4122002	Special Funds -Road & Buildings	0	
4122003	Special funds -Health	436855	
4123001	Specific Schemes-Water works	0	
4123002	Specific Schemes-Road &Buildings	0	
4123003	Specific Schemes-Health	12018300	
4123004	CWIP-Specific Schemes-Sanitation & Solid Waste Man	0	
4123005	CWIP -- Specific schemes - Civic Amenities	0	
4123006	CWIP-Specific Schemes-Urban Poverty Alleviation	10358505	
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	0	
4208001	Investments General Fund-Other Investments	0	
4209001	Investments General Fund-Accumulated Provision	299768688	
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	
		507411493	



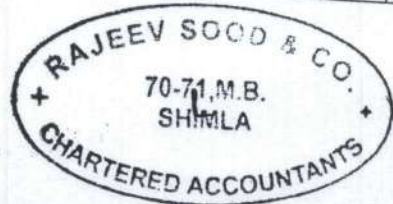
4219001	Investments Other Fund-Accumulated Provision		0
4301001	Store -Opening Stock		0
4301002	Store -Closing Stock		0
4301003	Store -Purchases		10548981
4302001	Loose Tools		0
4303001	Books		81399
4308001	Other-Other Stock in Hand		0
4311001	Receivable for property Taxes		85344
4311901	Receivable for Other Taxes-Sewarage Tax		53514963.58
4311902	Receivable for Other Taxes-Water Tax		0
4311903	Receivable for Other Taxes-Show Tax		0
4312001	Receivable for Cess		717130
4313001	Receivable for Fees & User charges-Licence fees		0
4313002	Receivable for Fees & User charges-Advertisement Fees		270902
4313003	Receivable for Fees & User charges-Water Supply		0
4313004	Receivable for Fees & User charges-Connection and Maintenance Charges		159154405.8
4314001	Receivable from Other Sources-Rent		0
4314002	Receivable from Other Sources-Interest accrued & Due		58919470.5
4314003	Receivable from Other Sources-Interest Accured & not due		55006988
4314004	Receivable from Other Sources-Undertakings		0
4314005	Receivable from Other Sources-Interest due from Employees		0
4314006	Receivable from Other Sources-Hospital Dues		526602
4314007	Receivable from Others		2622482
4315001	Receivable from Govt.-Grants		0
4315002	Receivable from Govt.-Assigned Revenues		0
4318001	Receivable Control Account-Property Tax		0
4318002	Receivable Control Account-Cess		0
4318003	Receivable Control Account-Water supply		0
4318004	Receivable Control Account-Rent		0
4319101	State Govt. Cesses/levies in Property Taxes- Control account		0
4319201	State Govt. Cesses/levies in Water Taxes- Control account		0
4319901	State Govt. Cesses/levies in Other Taxes- Control account		0
4321001	Provision for outstanding Property Taxes		0
4321101	Provisions for outstanding Water Taxes		0
4321201	Provision for outstanding sewerage Tax		0
4321202	Provision for outstanding shows Taxes		0
4323001	Provision for outstanding Fees & User Charges-Water Supply		0
4323002	Provision for outstanding Fees & User Charges-Rent		0
4324001	Provision for outstanding other receivable		0
4329101	State govt. Cesses/levies in Property Taxes- Provision account		0
4329201	State covt. Cesses/levies in Water Taxes- Provision account		0
4329901	State Govt. Cesses/levies in Other Taxes- Provision account		0
4401001	Establishment		0



4402001	Administration	0
4403001	Operations & Maintenance	0
4501001	Cash in Hand	0
4502101	Municipal Fund-Nationalised Banks-SBI Shimla	1763
4502102	Municipal Fund- State Bank of Patiala, Shimla	27572971.45
4502103	UCO BANK(ARTRAC), Shimla (Municipal SWPP Account)	3255555
4502104	MC Fund- Indian Bank, Shimla(Property Tax Account)	62817
4502105	MC Fund- Punjab & Sind Bank, Sanjauli (WWH)	934717.05
4502201	Municipal Fund-Other Schedule Banks-HDFC Bank The Mall Shimla	1788463.04
4502202	MC Fund, HDFC Bank, The Mall Shimla (Green Fees Collection)	40697063.14
4502203	MC Fund, HDFC Bank, The Mall Shimla (Water & Sewerage Collection)	0
4502204	MC Fund, HDFC Bank, The Mall Shimla (Property Tax Collection)	0
4502205	HDFC (Building Map Approval Application)	0
4502206	Municipal Fund-Other Schedule Banks-IndusInd Bank The Mall Shimla (Gateway)	0
4502301	Municipal Fund-Schedule Cooperative Banks-HPSCB Ltd (Main Shimla)	0
4502302	Municipal Fund-H.P.State Co.Op .Bank, The Mall Sml	91308802.73
4502303	Municipal Fund-Schedule Co.Op Bank- HPSCB, Shimla	300641
4502401	Municipal Fund-Post Office	59602685.04
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)	7071795.8
4504301	Balance with Special Funds- Scheduled Co.Op Banks-H.P.State Co.Op.Bank	9938729.25
4504401	Balance with Special Funds- Post Office	7302665.44
4506101	Grant Fund-UCO Bank, ARTRAC Shimla (Biodiversity Management Committee A/C)	0
4506102	Grant Fund -Balance with Bank PNB near Lift	313662
4506103	Grant Fund -Balance with Bank UCO Bank Main	4440515.42
4506104	Grant Fund -Balance with District Treasury(PLA)	184286
4506105	Grant Fund-Indian Bank, The Mall, Shimla (JNNURM)	772780
4506106	Grant Fund- SBI, Shimla (ASCROW ACCOUNT)	336861
4506107	Punjab & Sind Bank, The Ridge, Shimla	5344175
4506108	Grant Fund - AMRUT (Indian Bank)	1001115.52
4506109	Central Bank of India (Zero Waste Project)	107762259.6
4506110	SBI, Lower Bazar, Shimla(JNNURM-EU)	683898
4506111	Grant Fund- SBI, The Mall, Shimla- (CCBP A/c)	61157.5
4506112	UCO Bank, ARTRAC, Grant Fund (Swachh Bharat Mission)	350295.5
4506113	Grant Fund-Nationlized-SBI Bank,Anaj Mandi, PMAY (HFA) FUND	691427
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"		
4506118	Grant Fund-Nationlized- IDBI Bank, The Mall Shimla		0
4506201	Grant Fund-J and k Bank, The Mall, Shimla (JNNURM)		0
4506202	Grant Fund (JNNURM)- ICICI Bank, Shimla		5872785
4506203	Grant Fund-J and k Bank, Shimla (JNNURM - PIU)		1398351
4506204	J&K Bank, Shimla (JNNURM - ASHIANA)		175092
4506205	ICICI Bank Shimla (JNNURM Ashiana-II)		11612229.5
4506206	HDFC Bank Shimla (JNNURM-RAY)		483642
4506207	IndusInd Bank, Shimla (JNNURM-eGov.)		1930384.79
4506208	UCO BANK(ARTRAC), Shimla (Small Grant - ICLEI-SA)		28995247.09
4506209	ICICI Bank, Shimla (JNNURM-Capacity Building)		1239845.14
4506210	HDFC Bank Shimla (CHALLENGE FUND)		2986847
4506211	IndusInd Bank Shimla(JNNURM-Sanitary Landfil Site)		22844
4506212	Grant Fund, Beneficiary Share A/c, Himachal Gramin Bank, The Mall Shimla (Ashiana-JNNURM)		3937590.32
4506213	AXIS Bank, Kasumpti, Grant Fund		999361
4506214	Grant Fund-other Scheduled- Kotak.Bank near Lift, The Mall Shimla		1734976
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)		0
4506302	Grant Fund, HP State Co-op Bank, The Mall Shimla (Greater Shimla Water Supply & Sewerage Circle)		899570
4506303	HPSCB CLC (NULM)		1127902
4506304	HPSCB Challenge Fund (Beneficiary Share)		0
4601001	Loans and advances to employees-HBA		0
4601002	Loans and advances to employees-Conveyance		0
4601003	Loans and advances to employees-Computer Advance		0
4601004	Loans and advances to employees-Festival Advance		0
4601005	Loans and advances to employees-Vehicle Advance		3663771
4601006	Loans and advances to employees-Warm Clothing		0
4601007	Loans and advances to employees-Medical Advance		4442
4601008	Loans and advances to employees-Others		253714
4602001	Employee Provident Fund Loans-		0
4603001	Loans to Others-		0
4604001	Advance to Suplliers and Contractors-Public Works		0
4604002	Advance to Suplliers and Contractors-Stores		19897421
4604003	Advance to Suplliers and Contractors-Material Issued to Contractors/Store		8920019
4604004	Advance to Suplliers and Contractors-Lease Rentals		0
4604005	Advance to Suplliers and Contractors-HP Accounts		0
4605001	Advance to Others-Permanent Advance		0
4605002	Advance to Others-Advance against Projects		49404
4605003	Advance to Others-Advance against Scheme		11447232
4605004	Advance to Others-Grants		957891
4605005	Advance to Others-Temporary Advance to HODs		0
4606001	Deposit with External Agencies-Electricity		156485087
4606002	Deposit with External Agencies-Telephones		12616436
4606003	Deposit with External Agencies-Water		12621
			4388827



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



MEMORANDUM FOR THE CONSIDERATION OF FC&PC

NAME OF DEPARTMENT – (R&B) M.C. SHIMLA
HEAD OF DEPARTMENT - Executive Engineer

2(5)

Subject:- Requirement of new LED Street Light fixtures from EESL for financial year 2021-22

On the subject cited above, it is submitted that various estimated costs for new street light poles and wires have been deposited or yet to be deposited with HPSEBL against new street light works proposed by Hon'ble Councillors of different wards within M.C. Shimla. So accordingly LED street light fixtures are to be installed on these new poles through EESL by M.C. Shimla. Hence it has been proposed by M.C. Shimla that the following requirement of 500 new LED street light fixtures from EESL for financial year 2021-22.

Sr. No.	Wattage of LED street light	Qty.
1.	35 Watt	50
2.	70 Watt	300
3.	130 Watt	100
4.	200 Watt	50

The tentative projected cost of these lights as mentioned above as intimated by EESL is about Rs.50.00 lakhs under Supplementary LED street light project done with M.C. Shimla and EESL.

Hence it is proposed that 500 Nos LED fixtures may be sanctioned by Hon'ble M.C. House for financial year 2021-22 so that these lights can be installed by EESL in different wards from time to time as per requirement. These lights will be installed by EESL under Supplementary Agreement signed between M.C. Shimla and EESL on dated 01.02.2019. The payment will be done to EESL for these 500 lights as per conditions of the Supplementary Agreement.

Therefore, the matter is placed before FC&PC for consideration and approval of following:-

4. To sanction 500 LED street lights to be installed in different wards in M.C. Shimla by EESL for financial year 2021-22.
5. Payment to be done to EESL as per conditions of Supplementary Agreement done between M.C. Shimla and EESL.
6. The payment of projected cost of LED fixtures to be done under "Shimla Smart City Mission"/M.C. Head.


Commissioner,


Head of Department

वित्त संविदा एवं योजना समिति के उक्त मद संख्या 2(5) पर विचार-विमर्श उपरान्त समिति द्वारा विभागीय प्रस्तावना पर स्वीकृति प्रदान की गई।

अतः मामला सदन सम्मुख अनुमोदनार्थ प्रस्तुत है।



MEMORANDUM FOR THE CONSIDERATION OF FC&PC MEETING

NAME OF DEPARTMENT - (R&B) M.C. SHIMLA
HEAD OF DEPARTMENT - Executive Engineer

2(b)
Subject:-

Regarding installation of Electrical Vehicles Charging Station.

It is submitted that at present electrical buses are being operated by HRTC in Shimla. Also in future there will be demand for increase in electrical vehicles which may be private or Govt. vehicles. The charging stations will be required for charging these electrical vehicles.

The proposals have been submitted with M.C. Shimla by EESL (Energy Efficiency Services Limited) and REIL (Rajasthan Electronics Industries Limited) for installation of EV charging stations within M.C. Shimla.

The sites have been visited by M.C. Officials along with Officials of EESL and following sites have been proposed for installation of EV charging stations:-

1. Near Snow View Parking on circular road.
2. At Rain Basera Parking near Auckland Tunnel.
3. Road Parking near Sainik Rest House Longwood.
4. Parking floor of Vending Zone Complex near HPTDC Lift.
5. Amar Bhawan Parking at Jakhu
6. Parking at Adda Villa in Annandale
7. Road parking near Kandhari Niwas in Kaithu
8. Road parking near Cecil Hotel Chaura Maidan
9. Parking floor of Community Centre Summerhill
10. Parking near Jaswal House at Chakkar
11. Parking at Anji in Kachighati
12. Road parking in Dhingra Estate near Petrol Pump

The sites have also been visited by M.C. Officials along with Official of REIL and following sites have been proposed for installation of EV charging stations:-

1. Metropol parking near Lift
2. Parking near Income Tax Office at SDA Complex Kasumpti
3. Road Parking in sector-I, New Shimla
4. Road parking near SPM Model School at Sanjauli
5. Road parking near Block 30A Sector-III New Shimla
6. MC parking below IGMC on circular road
7. Parking floor near Fauji Dhaba Sector-III New Shimla
8. Road parking near Fauji Shop at Lower Khalini

The above mentioned charging stations will be installed by EESL and REIL after having agreement with M.C. Shimla and revenue so generated from these charging stations will be shared between MC Shimla, EESL/REIL. The expenditure for laying LT line up to the charging station will have to be bear by M.C.Shimla. The charging stations will be maintained and run by EESL/REIL.

The matter is thus placed before FC&PC for consideration and following approvals:-


1. To provide sites to EESL/REIL as mentioned above for installation of EV charging stations.
2. To sign agreement by M.C. Shimla with EESL & REIL for installation of EV charging stations.
3. To bear the expenditure by M.C. Shimla for laying LT line connection upto EV charging stations.


Commissioner,


Head of Department

वित्त संविदा एवं योजना समिति के उक्त मद संख्या 2(6) पर विचार-विमर्श उपरान्त समिति द्वारा विभागीय प्रस्तावना पर स्वीकृति प्रदान की गई और यह निर्णय भी लिया गया कि जो पार्षद अपने वार्डों में Electrical Vehicles Charging Station लगवाने के लिए स्थान चिन्हित करते हैं और यदि वहां पर इसकी feasibility बनती है तो उन स्थानों को भी consider किया जाए, Skill Development Scheme के तहत EESL/REIL लोगों को Electrical Vehicles Charging Station की Training दे।

अतः मामला सदन सम्मुख अनुमोदनार्थ प्रस्तुत है।


S. K. Anand

MEMORANDUM FOR THE CONSIDERATION OF FC& PC MEETING


NAME OF DEPARTMENT – (R&B) M.C. SHIMLA
HEAD OF DEPARTMENT - Executive Engineer

Subject:- Construction of Ambulance Road from Chitranta Bauri to Froot Village in ward No.22 Shanti Vihar RD 0/0 to 0/125 (SH:- C/O Breast wall and Retaining wall RD 0/0 to 0/070)

It is submitted that Sh. Rajinder Chauhan, Hon'ble Nominated Councillor represented for construction of ambulance road from Chitranta Bauri to Froot Village immediately in the larger public interest. Accordingly an estimate amounting to Rs.26,56,900/- only has been prepared for construction of breast wall & retaining wall to connect the road between RD 0/0 to 0/070. As per revenue papers the land belongs to H.P. Govt. and possession entered as Share-aam. It is pertinent to mention here that the work is of urgent nature and requires immediate attention. The said area is thickly populated due to which there is urgent need to facilitate the public of area.

The matter is thus placed before FC&PC for consideration and following approvals:-

1. Approval of above estimate amounting to Rs.26,56,900/- only.
2. To execute the said work through contractor by calling/ publishing the tenders in **Giriraj, e-tendering & two local dailies.**
3. To authorise the Executive Engineer (R&B), M.C. Shimla for awarding the said work to the lowest contractor after fulfilling all codal formalities and to take action under agreement clauses in case it requires.
4. To authorise the Executive Engineer (R&B) to make the payments to the contractor within sanctioned amount subject to the completion of all requisite codal formalities and the quality of work will be ensured.
5. To incur the expenditure under funds received from **MC Head.**


Commissioner,


Head of Department

वित्त संविदा एवं योजना समिति के उक्त मद संख्या 2(7) पर चर्चा के दौरान श्री दिवाकर देव शर्मा व श्रीमती सिमी नंदा मा0 पार्षदों ने कहा कि हमारे वार्डों में जो Ambulance Road प्रस्तावित है उसका estimate भी बनाया जाए।

विचार-विमर्श उपरान्त समिति द्वारा विभागीय प्रस्तावना पर स्वीकृति प्रदान की गई।

अतः मामला सदन सम्मुख अनुमोदनार्थ प्रस्तुत है।



MEETING

2(8)

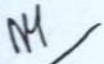
NAME OF DEPARTMENT - (R&B) M.C. SHIMLA
HEAD OF DEPARTMENT - Executive Engineer

Subject:- Construction of Parking at Dhing Dhar, Sanjauli in ward No.19, Phase-2 under AMRUT.

It is submitted that original estimate for the subject cited work was approved for Rs.1,50,00,000/- only under AMRUT SAAP 2017-18. After calling tender on the said estimate, the work was awarded to contractor for Rs. 1,19,56,910/- only. Accordingly the contractor has started the work at the site. During execution of work the site was visited by Hon'ble Mayor and directed to construct R/wall in front of parking to increase the space for parking of more vehicles due to which the cost of work has been deviated from the awarded amount. Now the revised estimate as per actual execution has been prepared amounting to Rs.1,50,00,000/- only.

The matter is thus placed before FC&PC for consideration and following approvals:-

1. To accord approval of revised estimates amounting to Rs.1,50,00,000/- and to accord approval of deviation from the awarded amount i.e. up to revised estimate.
2. To accord ex post facto approval of the work already executed through same contractor against the original tender agreement in terms of the time constraint for continuing the work under engaged contractor.
3. To authorise the Executive Engineer, R&B, for making payment to the contractor for work done.
4. To incur the expenditure from the funds received under AMRUT.


Commissioner,


Head of Department

वित्त संविदा एवं योजना समिति के उक्त मद संख्या 2(8) पर विचार-विमर्श उपरान्त समिति द्वारा विभागीय प्रस्तावना पर स्वीकृति प्रदान की गई।

अतः मामला सदन सम्मुख अनुमोदनार्थ प्रस्तुत है।



MEMORANDUM FOR THE CONSIDERATION OF FC& PC MEETING

2(9)


NAME OF DEPARTMENT – (R&B) M.C. SHIMLA
HEAD OF DEPARTMENT - Executive Engineer

Subject:- Widening of path from Sanchayka Building (near Railway Tunnel) to Panwar Niwas RD 0/0 to 0/200 in ward No.6 Totu (SH:- P/L C.C. 1:6:12 and 1:5:10 Plum C.C. etc).

An estimate amounting to Rs.23,22,800/- only has been prepared to construct the above said path as ambulance road in the larger public interest. The path is very old and is being used the public at large. The Hon'ble Councillor of the ward and the public of the area are demanding for conversion of said path into the ambulance road on priority. It is pertinent to mention here that the work is of urgent nature and requires immediate attention. The said area is thickly populated due to which there is urgent need to facilitate the public of area.

The matter is thus placed before FC&PC for consideration and following approvals:-

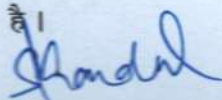
1. Approval of above estimate amounting to Rs.23,22,800/- only.
2. To execute the said work through contractor by calling/ publishing the tenders in **Giriraj, e-tendering & two local dailies.**
3. To authorise the Executive Engineer (R&B), M.C. Shimla for awarding the said work to the lowest contractor after fulfilling all codal formalities and to take action under agreement clauses in case it requires.
4. To authorise the Executive Engineer (R&B) to make the payments to the contractor within sanctioned amount subject to the completion of all requisite codal formalities and the quality of work will be ensured.
5. To incur the expenditure under funds received from **MC Head.**


Commissioner,


Head of Department

वित्त संविदा एवं योजना समिति के उक्त मद संख्या 2(9) पर विचार-विमर्श उपरान्त समिति द्वारा विभागीय प्रस्तावना पर स्वीकृति प्रदान की गई।

अतः मामला सदन सम्मुख अनुमोदनार्थ प्रस्तुत है।



MEMORANDUM FOR THE CONSIDERATION OF FC& PC MEETING-

NAME OF DEPARTMENT – (R&B) M.C. SHIMLA
HEAD OF DEPARTMENT - Executive Engineer

2(10)

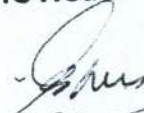
Subject:- Providing and laying interlocking paver block in ward No.21 Mashobra-II to Koti Resort (SH:- P/L 80mm thick heavy duty interlocking block between Rd0/0 to 0/075)

It is submitted that the road from Mashobra-II to Koti Resort has been damaged at various points due to which the people of the area are facing a lot of inconvenience. The said road pertains to HPPWD whereas the area in question is within the M.C. Limit. There is a dispute between above mentioned RDs. Now the Hon'ble Deputy Mayor, M.C. Shimla and the public of area are demanding to repair this road by providing and laying interlocking paver block. It is pertinent to mention here that the work is of urgent nature and requires immediate attention. The said area is thickly populated due to which there is urgent need to facilitate the public of area so that water accumulated on road surface could divert properly. Keeping in view, the estimate has been prepared amounting to Rs.12,20,300/- only for execution of work.

The matter is thus placed before FC&PC for consideration and following approvals:-

1. Approval of above estimate amounting to Rs.12,20,300/- only.
2. To execute the said work through contractor by calling/ publishing the tenders in **Giriraj, e-tendering & two local dailies.**
3. To authorise the Executive Engineer (R&B), M.C. Shimla for awarding the said work to the lowest contractor after fulfilling all codal formalities and to take action under agreement clauses in case it requires.
4. To authorise the Executive Engineer (R&B) to make the payments to the contractor within sanctioned amount subject to the completion of all requisite codal formalities and the quality of work will be ensured.
5. To incur the expenditure under funds received from **MC Head.**


Commissioner,


Head of Department

वित्त संविदा एवं योजना समिति के उक्त मद संख्या 2(10) पर विचार-विमर्श उपरान्त समिति द्वारा विभागीय प्रस्तावना पर स्वीकृति प्रदान की गई।

अतः मामला सदन सम्मुख अनुमोदनार्थ प्रस्तुत है।



MEMORANDUM FOR THE CONSIDERATION OF FC& PC MEETING

NAME OF DEPARTMENT – (R&B) M.C. SHIMLA
HEAD OF DEPARTMENT - Executive Engineer

(11)

Subject:-


Public path from R.M. Sharma House to Ghora Chowki in ward No.9 Kachighati RD 0/0 to 0/280 (SH:- C/O R/wall RD 0/030 to 0/090)

It is submitted that the road from R.M. Sharma House to Ghora Chowki has been damaged at RD 0/030 to 0/090 due to heavy snowfall in the recent winter season. The public of the area are facing a lot of inconvenience and are pressing hard for restoration of said path. The Hon'ble Councillor of the ward has also represented to repair this path. Keeping in view the same, the estimate has been prepared amounting to Rs.15,00,000/- only for execution of work by taking provision of retaining wall between RD 0/030 to 0/090.

The matter is thus placed before FC&PC for consideration and following approvals:-

1. Approval of above estimate amounting to Rs.15,00,000/- only.
2. To execute the said work through contractor by calling/ publishing the tenders in **Giriraj, e-tendering & two local dailies.**
3. To authorise the Executive Engineer (R&B), M.C. Shimla for awarding the said work to the lowest contractor after fulfilling all codal formalities and to take action under agreement clauses in case it requires.
4. To authorise the Executive Engineer (R&B) to make the payments to the contractor within sanctioned amount subject to the completion of all requisite codal formalities and the quality of work will be ensured.
5. To incur the expenditure under funds received from **MC Head.**


Commissioner,


Head of Department

वित्त संविदा एवं योजना समिति के उक्त मद संख्या 2(11) पर विचार-विमर्श उपरान्त समिति द्वारा विभागीय प्रस्तावना पर स्वीकृति प्रदान की गई।
अतः मामला सदन सम्मुख अनुमोदनार्थ प्रस्तुत है।



MEMORANDUM FOR THE CONSIDERATION OF FC&PC MEETING

2(12)

NAME OF DEPARTMENT – (R&B) M.C. SHIMLA
HEAD OF DEPARTMENT - Executive Engineer

Subject:-

Construction of Vending Zone Complex for street vendors near Subji Mandi Ground (Bakery Building) Shimla including site development, C/O rain water harvesting tanks, internal WS&SI and Electrical installation

The revised estimate amounting to Rs.5.20 Crore has been approved by Hon'ble M.C. House vide its resolution No.3(7) dated 30.11.2019 for the completion of subject cited work. At present in the 6-storey structure 90% of the portion has been constructed and finishing work is in progress. The payment amounting to Rs.5,90,49,026/- has been made to the firm till date for work done (in which Rs.5,00,67,308/- & Rs.89,81,718/- spent under Challenge Fund/MC Head & AMRUT Mission respectively). But due to creation of additional floor and some extra items i.e. Paneling work of Front Portion, Fire Fighting System, Kota Stone etc. and increase in the quantities of original items, the cost of work has been deviated from the revised sanctioned estimate i.e. Rs.5.20 Crore. So the revised sanctioned estimate has been reframed as per prevailing circumstances and accordingly the another revised estimate amounting to Rs.6,48,65,300/- only has been worked out for the completion of this project.

Earlier the original estimate for the subject cited work was technically approved from the office of Engineer-in-Chief, HPPWD, Shimla and thereafter said estimate was approved by Hon'ble M.C. House vide its resolution No.3(15) dated 27.03.2015 for amounting to Rs.489.59 lakhs only. Accordingly the work was awarded to the lowest contractor M/s Vishwa Bhumi Engineers (P) Ltd. after completing all codal formalities of tender agreement amounting to Rs. 3,92,66,955/- against the funds deposited under Challenge fund.

Sharma

Further it is clarified that during execution of work there was a big der which was broken to execute the work at site and also there occurred heavy slides from the back side of this building for which it was essential to restore the by constructing RCC breast wall in some part.

Keeping in view, the approval of revised estimate amounting to 6,48,65,300/- is required for the completion of this project immediately so that shops constructed in this building may be allotted/rented out to the eligible persons as per norms.

Therefore, the matter is placed before FC & PC for following consideration and approvals:-

1. To accord approval of revised estimated cost amounting to Rs.6,48,65,300/- only and to approve the deviation from the awarded amount i.e. up to revised estimated cost.
2. To execute the work through same contractor against the original tender agreement and to authorise the Executive Engineer (R&B) M.C. Shimla for making payment to the contractor for work done after observing all requisite code formalities.
3. To incur the expenditure from "Shimla Smart City Mission"/M.C. Head
4. To ensure quality of work as per prevailing norms.


Commissioner,


Head of Department

वित्त संविदा एवं योजना समिति के उक्त मद संख्या 2(12) पर विचार-विमर्श उपरान्त समिति द्वारा विभागीय प्रस्तावना पर स्वीकृति प्रदान की गई।
अतः मामला सदन सम्मुख अनुमोदनार्थ प्रस्तुत है।

