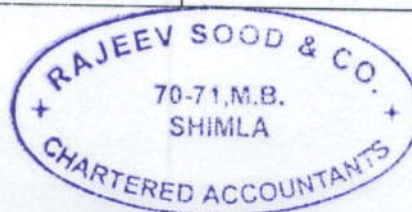


SHIMLA MUNICIPAL CORPORATION


BALANCE SHEET AS ON 31.03.2025


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	69,08,80,809	97,41,33,319
311	Earmarked Funds	B-2	36,09,74,650	37,50,05,295
312	Reserves	B-3	4,69,91,87,947	4,12,25,68,750
	Total Reserves & Surplus		5,75,10,43,406	5,47,17,07,364
320	Grants, Contributions for Specific Purposes	B-4	58,83,83,357	91,00,86,720
	<u>Loans:-</u>			
330	Secured Loans	B-5	0	0
331	Unsecured Loans	B-6	0	0
	Total Loans		0	0
	<u>Current Liabilities & Provisions</u>			
340	Deposits Received	B-7	14,71,44,083	12,79,35,591
341	Deposits Works	B-8	1,17,36,087	1,18,09,152
350	Other Liabilities (Sundry Creditors)	B-9	2,37,17,22,650	3,11,03,66,136
360	Provisions	B-10	0	0
	Total Current Liabilities & Provisions		2,53,06,02,820	3,25,01,10,879
	TOTAL LIABILITIES		8,87,00,29,582	9,63,19,04,963

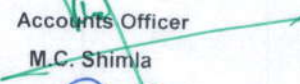


BALANCE SHEET AS ON 31.03.2025

ASSETS:-				
	Fixed Assets	B-11		
410	Gross Block		9,56,98,08,921	8,98,85,92,845
411	Less:- Accumulated Depreciation		3,54,20,58,945	3,21,29,68,154
	Net Block		6,02,77,49,976	5,77,56,24,691
412	Capital Work In Progress		9,71,28,791	9,71,28,791
	Total Fixed Assets		6,12,48,78,767	5,87,27,53,482
	Investments			
420	Investments General Fund	B-12	64,99,55,050	64,99,55,050
421	Investment Other Funds	B-13	33,93,62,079	34,35,85,441
	Total Investments		98,93,17,129	99,35,40,491
	Current Assets Loans & Advances			
430	Stock in Hand (Inventories)	B-14	1,23,02,273	1,23,02,273
431	Sundry Debtors (Receivables) Gross Amount Outstanding	B-15	48,16,53,011	46,35,51,042
432	Less:- Accumulated Provisions Against Bad & Doubtful Receivables		0	0
	Net amount Outstanding		48,16,53,011	46,35,51,042
440	Prepaid Expenses	B-16	0	0
450	Cash and Bank Balance	B-17	99,59,64,348	1,94,79,80,392
460	Loans, Advances & Deposits	B-18	26,58,72,253	34,17,35,481
461	Less:- Accumulated Provisions Against Loans		0	0
	Net Amount Outstanding		26,58,72,253	34,17,35,481
	Total Current Assets, Loans & Advances		1,75,57,91,884	2,76,55,69,189
470	Other Assets	B-19	41,801	41,801
480	Miscellaneous Expenditure(to the extent not written off)	B-20	0	0
	TOTAL ASSETS		8,87,00,29,582	9,63,19,04,963


Commissioner
M.C. Shimla


Joint Commssioner
M.C. Shimla


Accounts Officer
M.C. Shimla

Place :- Shimla
Date :- 17/10/2025




Income and Expenditure Account

for the year ending on 31.3.2025

Code No.	Head of Account	Schedule No.	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4	5
	INCOME:			
110	Tax Revenue	I-1	19,20,51,161	16,91,05,228
120	Assigned Revenues & Compensation	I-2	34,50,44,113	36,56,29,568
130	Rental Income from Municipal Properties	I-3	11,77,89,244	3,67,12,169
140	Fees & User Charges	I-4	7,27,10,409	4,80,87,573
150	Sale & Hire Charges	I-5	29,20,185	33,97,940
160	Revenue Grants, Contributions & Subsidies	I-6	12,50,62,089	22,23,51,124
170	Income from Investments	I-7	2,15,811	3,26,850
171	Interest Earned	I-8	3,42,01,254	2,88,49,545
180	Other Income	I-9	56,13,827	25,69,622
A	TOTAL INCOME:		89,56,08,093	87,70,29,619
	EXPENDITURE:			
210	Establishment Expenses	I-10	62,75,23,123	61,75,77,309
220	Administrative Expenses	I-11	2,70,80,200	2,42,02,883
230	Operations & Maintenance	I-12	16,91,61,433	13,84,25,962
240	Interest & Finance Expenses	I-13	20,36,635	40,33,544
250	Programme Expenses	I-14	4,16,710	16,672
260	Revenue Grants, Contributions & subsidies	I-15	55,000	2,15,000
270	Provisions & Write off	I-16	-	0
271	Miscellaneous Expenses	I-17	-	0
272	Depreciation	I-18	32,90,90,791	30,33,67,274
B	TOTAL EXPENDITURE:		1,15,53,63,892	1,08,78,38,644
A-B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(25,97,55,798.96)	(21,08,09,025.26)
280	Add: Prior period Items (Net)	I-19	2,34,96,711.00	4,25,070.00
	Gross surplus/ (deficit) of income over expenditure after Prior Period		(28,32,52,509.96)	(21,12,34,095.26)
290	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ deficit carried over to Municipal Fund	0	(28,32,52,509.96)	(21,12,34,095.26)


Commissioner
M.C. Shimla


Joint Commissioner
M.C. Shimla


Accounts Officer
M.C. Shimla

Place :- Shimla
Date :- 17/10/2025


Rajeev Sood
(Partner)

CASH FLOW STATEMENT

SHIMLA MUNICIPAL CORPORATION

Consolidated Cash Flow Statement for Year Ended 31st Mar

Particulars	Amount (Rs.)
(A) CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts	
Tax Revenue	2,50,000
Receipts from Taxes	52,60,22,205
Rent from Municipal Properties	11,00,71,560
Fees & User Charges	7,21,79,276
Sale & Hire Charges	11,43,141
Revenue Grants, Contribution and subsidies	12,49,034
Other Income	56,22,326
	<hr/>
Interest Receipts	3,35,49,394
Other Receipts	33,61,299
Payments	
Establishment Expenses	(1,07,88,48,274)
Administrative Expenses	(2,03,42,848)
Operations & Maintenance	(64,53,81,666)
Interest & finance Charges	(20,36,634)
Programme Expenses	(4,16,710)
Revenue Grants, Contribution and Subsidies	(55,000)
	<hr/>
Other Payments	(3,71,39,945)
	<hr/>
<u>Net Cash Flow from operating activities</u>	
(B) CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase/Addition to Fixed Assets	(1,76,06,534)
Sale Proceeds of assets	-
Purchase of Investments	-
Sale of Investments	42,23,362
Interest on Investments	4,38,785
	<hr/>



Net Cash Flow from investing activities

(1,29,44,387)

(C) CASH FLOWS FROM FINANCING ACTIVITIES

Special Fund Receipts	7,45,76,829	
Payment out of Special Funds	(34,35,00,004)	
Grants Receipts	37,87,88,204	
Grant expenditure	(59,315)	
Issue of borrowings	46,49,073	
Repayment of Borrowings	<u>(2,27,53,601)</u>	9,17,01,185

Net Cash Flow from financing activities

9,17,01,185

Net Cash Flow (A+B+C)

(95,20,16,045)

Opening Balance of Cash and cash equivalents


1,94,79,80,392

Closing Balance of Cash and cash equivalents


99,59,64,348


Commissioner
M.C. Shimla


Joint Commissioner
M.C. Shimla


Accounts Officer
M.C. Shimla

Place :- Shimla
Date:-17/10/2025

For: Rajeev Sood & Co.
Chartered Accountants


SCHEDULES: ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

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

Amount in (₹)

Code No.	Particulars	Opening balance as per the last account	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
1	2	3	4	5 (3+4)	6	7 (5+6)
3101001	Municipal Fund	97,41,33,319	-	97,41,33,319.13	-	97,41,33,319.13
3109001	Excess of Expenditure over Income	-	-	-	-	(28,32,52,509.96)
	Total Municipal Fund	97,41,33,319.13	-	97,41,33,319.13	-	69,08,80,809.17



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

Particulars	Pension Fund	General Provident Fund	Contributory Pension Fund (Scheme)	Amount in (₹)
				Total Funds
Code No.	3117002	3117001	3117003	
(a) Opening Balance	3,23,44,670.75	32,94,52,207.67	1,32,08,416.59	37,50,05,295.01
(b) Addition to the special Fund				
i) Transfer from Municipal Fund	23,88,83,004.00			23,88,83,004.00
ii) Interest /Dividend earned on special fund Investment		81,44,546.00		81,44,546.00
iii) Profit on disposal of special Fund Investment				
iv) Appreciation in value of Special Fund Investments				
v) Other addition		10,07,85,164.83		33,96,68,168.83
Total (b)	23,88,83,004.00	10,89,29,710.83		34,78,12,714.83
Total(a+b)	27,12,27,674.75	43,83,81,918.50	1,32,08,416.59	72,28,18,009.84
(c) Payment out of Fund				
i) Capital expenditure on fixed assets				
Others				
Sub- Total				
ii) Revenue Expenditure on				
Payments out of Special Funds	25,48,00,011.00	10,70,43,349.00		36,18,43,360.00
Rent				
Other Administrative Charges				
Sub- Total	25,48,00,011.00	10,70,43,349.00		36,18,43,360.00
iii) Other:				
Loss on disposal of Special Fund Investment diminution in value of Special Fund Investments transferred to Municipal Fund				
Sub- Total				
Total of (i+ii+iii+) ©	25,48,00,011.00	10,70,43,349.00		36,18,43,360.00
Net Balance at the year end (a+b)(-c)	1,64,27,663.75	33,13,38,569.50	1,32,08,416.59	36,09,74,649.84
Grand Total of The Special Fund	1,64,27,663.75	33,13,38,569.50	1,32,08,416.59	36,09,74,649.84



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	4122568749.52	576619197.00	4699187946.52	0.00	4699187946.52
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	4122568749.52	576619197.00	4699187946.52	0.00	4699187946.52



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	49,09,17,745.61	27,05,94,800.58	13,76,73,221.45		1,06,67,952.14	2,33,000.00	91,00,86,719.78
(b) Addition to the grants							
i) Grants & Contribution received during the the year	24,15,57,394.00	1,00,63,064.00	10,97,15,143.00				
ii) Interest/Dividend Received on grants Investments	1,69,16,305.00		4,76,646.13		337.00		
iii) Profit on disposal of grant investment							
iv) Appreciations in value of grant Investments							
v) Other addition							
Total (a+b)	25,84,73,699.00	1,00,63,064.00	11,01,91,789.13		337.00		37,87,28,889.13
c) Payment out of Funds	74,93,91,444.61	28,06,57,864.58	24,78,65,010.58		1,06,68,289.14	2,33,000.00	1,28,88,15,608.91
j) Capital Expenditure on Fixed Assets							
Others	38,18,22,538.00	9,47,08,664.00	10,00,87,995.00				57,66,19,197.00
Sub-Total	38,18,22,538.00	9,47,08,664.00	10,00,87,995.00				57,66,19,197.00
ii) Revenue Expenditure on							
Salary, wages and allowances and repair maintenance work, poor welfare activities etc.	9,63,90,714.06	2,73,42,486.00	60,611.00		19,244.14		12,38,13,055.20
Rent							
Other Administrative Charges							
(iii) Other:							
Sub- Total	9,63,90,714.06	2,73,42,486.00	60,611.00		19,244.14		12,38,13,055.20
Loss on disposable of special fund investment diminution in value of special fund investments transferred to Municipal Fund							
Refund of Grant during the year Transfer /Other Adjustment							
Sub- Total							
Total of (i+ii+iii+iv)	47,82,13,252.06	12,20,51,150.00	10,01,48,606.00		19,244.14		70,04,32,252.20
Net Balance at the year end (a+b)-(c)	27,11,78,192.55	15,86,06,714.58	14,77,16,404.58		1,06,49,045.00	2,33,000.00	58,83,83,356.71
Total Grants & Contribution for specific Purpose	27,11,78,192.55	15,86,06,714.58	14,77,16,404.58		1,06,49,045.00	2,33,000.00	58,83,83,356.71

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

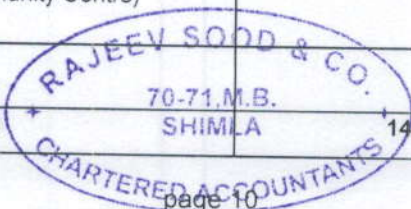
Code No.	Particulars	Current Year Amount (`)	Previous Year Amount (`)
1	2	3	4
3301001	Loan from Central Govt.	-	-
3302001	Loan from State Govt.	-	-
3303001	Loan from Govt Bodies & associations	-	-
3304001	Loan from International Agencies	-	-
3305001	Loans from banks & other financial institutions	-	-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

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

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

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

Code No.	Particulars	Current Year Amount (`)	Previous Year Amount (`)
1	2	3	4
3401001	EMD From Contractors	45,25,537	39,91,505.00
3401002	Security From Contractors	11,64,88,282	10,06,91,424.00
3402002	Security - Transit	-	-
3402003	Water Security from Customer	1,62,82,009	1,62,82,009.00
3408001	From Others (Security of Community Centre)	98,02,255	69,27,153.00
3408002	Deposit- Working Women	46,000	43,500.00
Total Deposits Received		14,71,44,082.50	12,79,35,591.00



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

Code No.	Particulars	Opening balance at the beginning of the year Amount ()	Additions during the current year Amount ()	Utilisation / expenditure Amount ()	Amount Transferred to Grant Head 320-30-01	Balance outstanding at the end of the current year Amount ()
1	2	3	4	6	7	8
3411001	Civil Works	8,00,000.00	-	-	-	8,00,000.00
3412001	Electric Works	-	-	-	-	-
3413001	Others	1,10,09,152.00	-	73,065.00	-	1,09,36,087.00
3418001	Other Deposit Works	-	-	-	-	-
	Total of Deposit Work	1,18,09,152.00	-	73,065.00	-	1,17,36,087.00



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	2,35,51,883.00	3,27,43,777.00
3501003	Other Liabilities - Creditors Expenses	1,48,21,819.12	1,35,01,489.12
3501004	Other Liabilities - Creditors Expenses	-	-
3501005	Creditors- Payable Against Specific Scheme	1,078.00	1,078.00
3501101	Employees Liabilities- Gross Salary	(69,90,279.00)	59,14,085.00
3501102	Other Liabilities - Employees Liabilities-Net Salary	4,16,18,387.00	3,02,98,401.00
3501103	Other Liabilities - Employees Liabilities-Salary Unpaid	-	6,54,226.00
3501104	Other Liabilities - Employees Liabilities-PF. Payable	-	39,94,349.00
3501105	Other Liabilities - Employees Liabilities- Pension	-	1,06,56,924.00
3501106	Other Liabilities - Employees Liabilities- Gratuity	-	1,91,440.00
3501107	Employees Liabilities- Welfare funds	4,73,517.00	4,21,154.00
3501108	Employees Liabilities- Leave Salary Payable	23,83,371.00	8,21,823.00
3502001	Other Liabilities - Recoveries Payables -P.F. Deductios	35,36,762.00	38,04,727.00
3502002	Other Liabilities - Recoveries Payables -LIC	20,71,251.00	18,67,029.00
3502003	Other Liabilities - Recoveries Payables -Loans	(9,67,106.00)	(14,61,539.00)
3502004	Other Liabilities - Recoveries Payables - Societies Loans	1,75,111.00	74,773.00
3502005	Recovery Payable- Service Tax	(1,06,32,096.00)	(1,39,45,798.00)
3502007	Other Liabilities - Recoveries Payables - TDS	(10,81,724.00)	(14,629.00)
3502009	Other Liabilities - Recoveries Payables - VAT	-	5,67,517.00



3502010	Recoveries Payble-Works Contract etc.	1,88,21,006.00	1,87,74,713.00
3502011	Other Liabilities - Recoveries Payables - GIS	32,128.00	32,148.00
3502012	Other Liabilities - Recoveries from staff on Deputation	2,86,07,213.00	1,32,03,574.00
3502013	Other Liabilities - Recoveries Payables - Others (RD)	4,77,48,108.00	78,07,13,666.00
3502014	TDS under GST	(4,83,597.00)	(4,38,502.00)
3502015	Recoveries Payble-Water Charges	7,75,08,692.00	7,75,49,955.00
3502016	Recoveries Payble-Panelty On Royalty	20,53,518.00	20,50,083.00
3503003	Govt. Dues Payble-Court Atteachment etc	(30,11,651.00)	(18,57,320.00)
3503005	Govt. dues etc. payable- Workers Welfare Cess	(4,48,47,595.10)	(4,64,04,845.00)
3504001	Refunds Payble-Taxes	-	-
3504002	Refunds Payable- Other Revenue (Excess Deduction of Interest from Employees)	-	1,14,919.00
3504105	Advance collection of revenues-Rent	-	-
3504106	Advance Collection of Revenues-Advertisement Charges	10,55,862.00	10,55,862.00
3508001	Others-Compensation Payble	-	-
3508002	Others-Stale Cheque	-	5,91,483.00
3509001	Sale Proceeds-Assets	1,49,609.00	1,49,609.00
3505001		3,87,418.00	-
Total other Liabilities (Sundry Creditors)		2,37,17,22,650.02	3,11,03,66,136.12

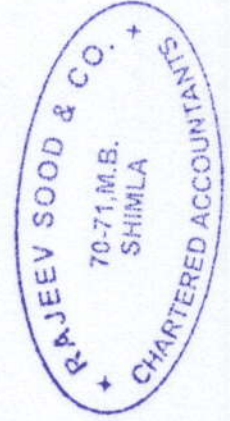
Schedule B-10: Provisions [Code No. 360]

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



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	1,20,18,300.00	-	-	1,20,18,300.00
4123005	CWIP -- Specific schemes - Civic Amenities	1,03,58,505.00	-	-	1,03,58,505.00
	Total	9,71,28,791.00	-	-	9,71,28,791.00



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

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

Refer Note No. 10

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

Code No.	Particulars	With whom invested	Current Year		Previous Year	
			Face value	Carrying Cost	Face value	Carrying Cost
4218001	GP Fund Investments:-	FD in State Banks	33,93,62,079.28		33,93,62,079.28	
	Total of GP Fund Investments:-		33,93,62,079.28		33,93,62,079.28	
4218001	Pension Fund Investments:-	FD in State Banks				
	Total of Pension Fund Investments:-					
4218001	CPS Fund Investment	FD in State Banks				
	Total CPS Fund Investment:-					
4218001	Grant Fund Investments:-	FD in State Banks				
	Total of Grant Fund Investments:-					
	Grand Total of Other Fund Investments		33,93,62,079.28		33,93,62,079.28	42,23,361.55
						42,23,361.55
						34,35,85,440.83

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4311903	Receivables of other Taxes -Show Tax							
	Less than 2 Years	6,44,125					6,44,125.00	6,44,125.00
	Net Receivables of Other Taxes-Show Tax	6,44,125.00					6,44,125.00	6,44,125.00
4313001	Receivable for Fees & User Charges-Licence fees	2,70,902					2,70,902.00	2,70,902.00
4313002	Receivable for Fees & User Charges- Advertisement Fees							
	Sub- total	2,70,902.00					2,70,902.00	2,70,902.00
4313003	Receivables for Fees and other Charges- Water Charges							
	Less than 3 Years	15,91,54,406					15,91,54,405.76	15,91,54,405.76
	More than 3 Years							
	Sub- total	15,91,54,405.76					15,91,54,405.76	15,91,54,405.76
4314001	Receivables from other Sources- Rent							
	Less than 2 Years	16,56,78,669					16,56,78,668.87	16,56,78,668.87
	More than 2 Years but less than 3 Years							
	More than 3 Years							
	Sub- total	16,56,78,668.87					16,56,78,668.87	16,56,78,668.87
4314002	Receivables from other Sources- Interest Accrued & Due	3,99,35,478					3,99,35,477.59	4,03,74,262.59
4314003	Receivables from other Sources- Interest Accrued & But Not Due on Grant Fund							
4314005	Receivables from other Sources- Interest due from Employees	5,19,602					5,19,602.00	5,19,602.00
4314006	Receivables from other Sources- Hospital Dues	21,25,548					21,25,548.00	21,25,548.00
4315001	Receivable from Govt.-Grants							
4318001	Receivable Control Account-Property Tax							
4318002	Receivable Control Account-Cess							
4318004	Receivable Control Account-Rent							
	Sub- total	77,17,684					77,17,684	20,00,000
	Net Receivables from other Sources	5,02,98,311.71					5,02,98,311.71	4,50,19,412.59
	Total Sundry Debtors (Receivables)	21,59,76,980.58					21,59,76,980.58	21,06,98,081.46
		48,16,53,010.77					48,16,53,010.77	46,35,51,042.22

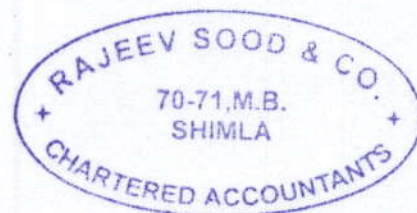
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 SHIMLA
 CHARTERED ACCOUNTANTS

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	1,594.00	1594
Balance with Bank - Municipal Funds			
4502101	Nationalised Banks -SBI	8,74,70,266	54467304
4502102	IDBI Bank - 98847	81,68,336	92934807
4502103	UCO Bank (ARTRAC)	77,064	75121
4502104	MC Fund- Indian Bank, Shimla(Property Tax Account)	2,66,00,165	2756663
4502105	MC Fund- Punjab & Sind Bank, Sanjauli (VWH)	36,41,705	3040404
4502106	Union Bank of India, The Mall Shimla	45,37,176	7946940
4502201	Other Scheduled Banks-HDFC Bank	1	450040728
4502203	MC Fund, HDFC Bank, The Mall Shimla (Water & Sewerage Collection)	34,33,358	2369220
4502206	MC Fund, Indus Bank, The Mall Shimla	7,33,136	620385
4502207	AU Small Finance Bank, The Mall Shimla	6,19,44,226	263469852
4502208	Axis Bank, The Mall Shimla (Gateway)	8,42,979	492722
4502209	IDFC First Bank (My City My App)	5,93,66,340	54612622
4502211	HDFC Bank (Birth and Death Registration) (50200099772693)	375	
4502301	Scheduled Co-operative Banks-HPSCB (Main)	1,41,63,679	29882810
4502302	Municipal Fund-H.P.State Co.Op .Bank, The Mall Sml	99,21,481	49586701
4502303	Municipal Fund Schdule Co-Op. Bank-HPSCB, Shimla	2,00,75,973	14076568
4502304	HPSCB Main (43810137685)	2,82,36,901	
Sub-total		32,92,13,160.07	1,02,63,72,846.23
Balance with Bank - Special Funds			
4504102	Nationalised Banks-PNB (Main)	-	7130887
4504103	Special Fund- SBI (P&G Fund)	1,11,78,824	22447114
4504201	IDFC First Bank (10194569208) GPF	2,46,85,009	
4504301	Scheduled Co-operative Banks-HPSCB (Main) GP Fund	33,80,651	6096335
Sub-total		3,92,44,484.11	3,56,74,337.28



Balance with Bank - Grant Funds			
4506101	Grant Fund-UCO Bank, ARTRAC Shimla (Biodiversity Management Committee A/C)	3,02,053	294647
4506102	Nationalised Banks-PNB (Near Lift)	5,05,336	6559
4506103	Nationalised Banks-UCO Bank (Main)	-	0
4506105	Grant Fund- Indian Bank The Mall Shimla (JNNURM)	-	0
4506106	Grant Fund -SBI Shimla (ESCROW ACCOUNT)	94,542	261829
4506107	Punjab & Sind Bank, The Ridge, Shimla	3,97,561	386977
4506108	Indian Bank (Socio. Eco. Census Account)	36,28,357	4041401
4506110	SBI, Lower Bazar, Shimla (JNNURM-EU)	72,972	72972
4506111	IDFC First Bank (10140656547)	5,59,99,839	93296921
4506112	UCO Bank (ARTRAC), Grant Fund (Swach Bharat Mission)	8,16,599	796695
4506113	Grant Fund-Nationlized-SBI Bank,Anaj Mandi, PMAY (HFA) FUND	-	0
4506114	AU Small Finance Bank (SFC) (2301238147720122)	37,94,874	82839265
4506115	Grant Fund-Nationlized-Indian Bank, Scandal Point, The Mall Shimla-Public Contribution A/c	36,59,387	2301634
4506116	Grant Fund-Nationlized- Bank of Baroda, The Mall Shimla-CFC	4,72,89,522	123931086
4506117	Grant Fund-Nationlized- UCO Bank Main, The Mall Shimla-"Cesus"	24,75,321	2412257
4506118	Grant Fund-Nationlized- IDBI Bank, The Mall Shimla	12,36,75,747	120192768
4506119	UCO Bank, the Mall Shimla (Sanitary Landfill site)	2,79,30,001	32277482
4506121	SBI Kalibari, (Ashiana-1)	64,61,098	6331775
4506123	UCO Bank, the Mall Shimla (RAY)	91,67,245	24555592
4506124	SBI Kalibari, (Sewerage Networking)	31,114	30264
4506125	H.P. Gramin Bank (Misc. A/c)	1,99,10,770	19376738
4506126	PNB - AMRUT	-	0
4506127	UCO BANK - PMAY		
4506128	Union Bank, The Mall Shimla (SJVN Ltd.)	15,05,775	4059150
4506129	Union Bank, The Mall Shimla (SJVN Ltd.) Laboratory	7,886	7598



4506130	INDIAN Bank NULM	-	0
4506131	INDIAN Bank Smile Beggary Scheme	16,88,489	
4506201	Grant Fund-J and k Bank, The Mall, Shimla (JNNURM)	53,23,739	5479970
4506202	Grant Fund (JNNURM)- ICICI Bank, Shimla	1,33,481	135805
4506203	Grant Fund-J and k Bank, Shimla (JNNURM - PIU)	1,70,299	165447
4506206	HDFC Bank Shimla (JNNURN-RAY)	18,89,494	1870500
4506207	H.P.State Co.-Op. Bank (e-Gov.) (43810135691)	1,69,63,231	23715160
4506208	UCO BANK(ARTRAC), Shimla (Small Grant - ICLEI-SA)	-	18907
4506209	ICICI Bank Shimla (JNNURM Capacity Building)	2,44,399	238938
4506210	HDFC Bank Shimla (CHALLENGE FUND)	1,82,499	175796
4506211	HDFC Bank SBM	-	0
4506212	Grant Fund, Beneficiary Share A/c, Himachal Gramin Bank, The Mall Shimla (Ashiana-JNNURM)	1,66,33,689	15756781
4506213	AXIS Bank, Kasumpti (Grant Fund)	12,80,72,365	0
4506214	Grant Fund-other Scheduled- Kotak Bank near Lift, The Mall Shimla	214	4964550
4506215	Grant Fund-other Scheduled-ICICI Bank, The Mall Shimla-CFC	57,433	30066808
4506216	Grant Fund-other Scheduled-HDFC Bank, The Mall Shimla- Shimla Smart City	3,84,28,988	40429541
4506217	Axis Bank 15th CFC	-	113636628
4506218	RBL Bank (Grant Fund)	-	60611
4506219	AU Small Finance Bank	10,72,08,400	129033672
4506222	HDFC Bank, The Mall Shimla (Grant Fund) (50100725762752)	0	
4506220	HDFC PPP based project	5,41,028	525097
4506301	Scheduled Co-operative Banks-HPSCB (JNNURM)	17,43,783	1695670
4506303	HPSCB CLC (NULM)	2,67,463	264356
4506304	HPSCB Challenge Fund (Beneficiary Share)	2,30,116	223767
Sub-total		62,75,05,109.43	88,59,31,614.90
Total Cash and Bank Balances		99,59,64,347.61	1,94,79,80,392.41



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	-	-
4601003	Loans and advances to employees- Computer Advance	76,570	76,570.00
4601004	Loans and advances to employees- Festival Advance	3,52,320	10,95,948.00
4601005	Loans and advances to employees- Vehicle Advance	-	-
4601006	Loans and advances to employees- Warm Clothing advance	1,107	1,107.00
4601007	Loans and advances to employees-Medical Advance	7,20,226	1,85,226.00
4601008	Loans and advances to employees- Others	55,578	55,578.00
4602001	Employee Provident Fund Loans	-	-
4603001	Loans to Others-	-	1,00,00,000.00
4604001	Advance to Suppliers and Contractors-Public Works	8,26,596	8,26,596.00
4604002	Advance to Suppliers and Contractors-Stores	1,60,54,137	1,60,97,637.00
4604003	Advance to Suppliers and Contractors-Material Issued to Contractors/Store	(4,22,286)	-
4604004	Advance to Suppliers and Contractors-Lease Rentals	5,000	5,000.00
4605001	Advance to others -Permanent Advances	2,43,576	2,68,393.00
4605002	Advance to Others-Advance against Projects	77,85,900	2,34,82,561.00
4605003	Advance to Others-Advance against Scheme	57,07,891	57,07,891.00
4605005	Advance to others -Temporary Advance to HODs	16,98,30,268	17,89,31,812.00
4606001	Advance to others-Deposit with External agencies (Electricity)	4,00,86,289	8,13,93,674.00
4606002	Advance to others-Deposit with External agencies(Telephones)	12,621	12,621.00
4606003	Deposit with External Agencies-Water	43,88,827	43,88,827.00
4606004	Deposit with External Agencies-Petrol Pumps	2,200	2,200.00
4606005	Deposits with External Agencies- Others	1,92,03,840	1,92,03,840.00
4606008	Deposit with External Agencies-Office & Other Equipments	9,41,593	
	Sub- Total	26,58,72,253.00	34,17,35,481.00
4612001	Less: Accumulated Provisions against Loans Advances and Deposits(Schedule B-18 (a))	-	-
	Total Loans, Advances and Deposits	26,58,72,253.00	34,17,35,481.00



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	-	-

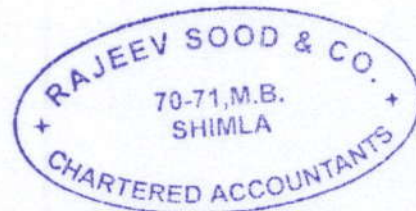


Schedule B-14: Stock in Hand (Inventories) [Code 430]

Code No.	Particulars	Current Year Amount (₹)	Previous Year Amount (₹)
1	2	3	4
4301001	Store -Opening Stock	-	-
4301002	Store -Closing Stock	-	-
4301003	Store -Purchases	1,21,35,530	1,21,35,530.00
4302001	Loose Tools	81,399	81,399.00
4308001	Others	85,344	85,344.00
Total Stock In Hand		1,23,02,273.00	1,23,02,273.00

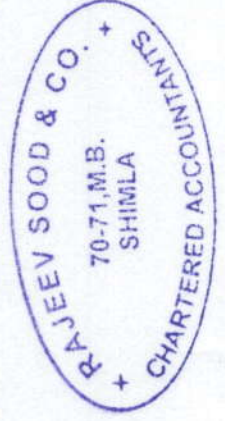
Schedule B-16: Prepaid Expenses [Code No 440]

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

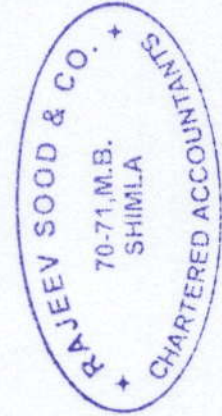


Schedule B-11: Fixed Assets [Code No. 410 & 411]

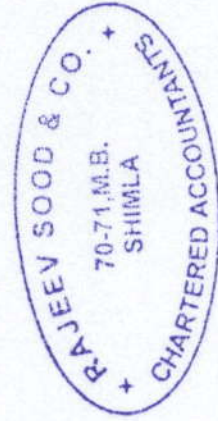
Head of Account	Particulars	Gross Block			Rate of depreciation	Accumulated Depreciation		Net Block		
		Opening Balance as on 01.04.2024	Additions	Deductions		Closing Balance as on 31.03.2025	Depreciation during the year	Sale/Disposal/Transfer/Adjustment	Closing Balance as on 31.03.2025	At the end of current year
1	2	3	4	5	6	7	8	9	10	11
	Land & Buildings :-									
4101001	Land-Grounds	1,47,66,408	17,00,899	0	1,64,67,307	0	0	0	1,64,67,307	1,47,66,408
4101002	Lands -Under Buildings	38,86,10,637	0	0	38,86,10,637	0	0	0	38,86,10,637	38,86,10,637
4101003	Land-Open Markets & Others	1,03,56,24,692	2,98,545	0	1,03,59,23,237	0	0	0	1,03,59,23,237	1,03,56,24,691,74
4101004	Land-Parks	16,88,89,225	33,88,492	0	17,22,77,717	0	0	0	17,22,77,717	16,88,89,225
4101005	Land-Gardens	3,73,077	0	0	3,73,077	0	0	0	3,73,077	3,73,077
4101006	Land-Vacant Land	1,27,54,32,425	0	0	1,27,54,32,425	0	0	0	1,27,54,32,425	1,27,54,32,425
4101007	Land-Forest Land	5,32,78,471	0	0	5,32,78,471	0	0	0	5,32,78,471	5,32,78,471
4102001	Buildings- Residential	26,23,66,965	8,43,460	0	26,32,10,425	5	54,26,166	0	15,97,42,293	10,80,50,838
4102002	Buildings- Official	27,67,42,559	1,29,18,147	0	28,96,60,706	10	65,36,344	0	22,84,09,988	5,48,68,915
4102003	Buildings- Commercial	1,01,03,15,276	2,54,45,006	0	1,03,57,60,282	10	2,62,78,544	0	79,12,09,089	24,53,84,731
4102005	Buildings -Toilets	9,66,26,850	2,04,73,470	0	11,71,00,320	10	67,21,031	0	5,14,72,283,99	5,18,75,597
4102006	Buildings -Houses	9,49,08,152	2,01,03,708	0	11,50,11,860		42,53,373	0	2,41,45,917	7,50,15,608
4102007	Parking	59,05,77,326	7,32,89,786	0	66,38,67,112	10	4,98,09,198	0	20,06,63,337	43,97,23,187
4102008	Fixed Assets-Buildings-Labour Hostel	1,11,90,062	0	0	1,11,90,062		4,01,134	0	35,68,520	80,22,676
	Infrastructure Assets :-	0			0				0	0
4103001	Roads & Bridges -concrete	8,30,65,349	2,38,16,005	0	10,68,81,354	0	74,92,802	0	3,89,40,782	5,16,17,369
4103002	Roads & Bridges -Black Topped	1,00,63,01,638	17,32,14,403	0	1,17,95,16,041	0	4,93,94,851	0	70,60,22,246	34,96,74,243
4103003	Roads & Bridges -Foot Path	46,51,73,358	8,68,53,942	0	55,20,27,300	0	3,20,07,850	0	24,32,68,872	25,39,12,336
4103004	Roads & Bridges -Bridges	11,20,49,831	4,00,499	0	11,24,50,330	0	63,37,532	0	5,54,12,541	6,29,74,823
4103005	Roads & Bridges -Stairs and Alleys	1,87,62,673	48,75,985	0	2,36,38,658	0	11,16,883	0	1,24,12,142	74,67,415



4103101	Sewerage & Drainage -Open Drains	8,47,43,619	1,57,31,190	0	10,04,74,809	0	2,65,09,037	70,21,166	0	3,35,30,203	6,69,44,606	5,82,34,582
4103102	Sewerage & Drainage -Underground Sewerage	61,90,02,204	1,14,58,700	0	63,04,60,904	0	18,09,78,246	4,43,75,331	0	22,53,53,577	40,51,07,327	43,80,23,958
4103103	Sewerage & Drainage-Storm Water Drain/Mallah	17,69,76,127	1,91,62,655	0	19,61,38,782	0	5,95,58,875	1,30,43,827	0	7,26,02,702	12,35,36,080	11,74,17,252
4103201	Water ways -Underground Water Lines	46,86,61,161	38,40,000	0	47,25,01,161	0	15,36,57,326	3,18,84,384	0	18,55,41,710	28,69,59,451	31,50,03,835
4103202	Water ways -Open Wells	4,33,874	0	0	4,33,874	0	1,99,394	23,448	0	2,22,842	2,11,032	2,34,480
4103203	Water ways- Reservoirs	28,51,223	0	0	28,51,223	0	12,51,785	1,59,944	0	14,11,729	14,39,494	15,99,438
4103301	Public Lighting -Lamp Posts	21,71,82,002	4,97,79,973	0	26,69,61,975	0	14,76,67,855	1,19,05,302	0	15,95,73,157	10,73,88,819	6,95,14,148
4103302	Public Lighting -Transformers	21,83,133	0	0	21,83,133	0	11,91,158	99,198	0	12,90,356	8,92,777	9,91,975
	Other Assets:-	0	0	0	0	0	0	0	0	0	0	0
4104001	Plant & Machinery -Project Machinery	4,60,68,589	0	0	4,60,68,589	0	4,47,47,955	1,98,095	0	4,49,46,050	11,22,539	13,20,634
4104002	Plant & Machinery -Pump House Machinery	11,02,500	0	0	11,02,500	0	6,86,693	62,371	0	7,49,064	3,53,436	4,15,807
4104003	Plant & Machinery -Others	14,86,38,210	5,40,000	0	14,91,78,210	0	12,18,74,927	40,54,992	0	12,59,29,919	2,32,48,292	2,67,63,284
4105003	Vehicles -Cars	40,39,294	0	0	40,39,294	0	34,22,194	92,565	0	35,14,759	5,24,534	6,17,099
4105004	Vehicles- Jeeps	66,53,493	0	0	66,53,493	0	56,47,734	1,50,864	0	57,98,598	8,54,894	10,05,758
4105005	Vehicles -Cranes	52,73,237	0	0	52,73,237	0	44,76,380	1,19,529	0	45,95,909	6,77,328	7,96,857
4105006	Vehicles -Trucks	14,25,42,935	1,61,65,121	0	15,87,08,056	0	7,76,08,034	1,21,29,869	0	8,97,37,903	6,89,70,153	6,49,34,901
4105008	Vehicles- Motor Bike	1,59,316	0	0	1,59,316	0	82,389	11,539	0	93,928	65,388	76,927
4106002	Office & other Equipments - Computers	1,53,12,282	22,91,641	0	1,76,03,923	0	1,43,55,515	12,99,363	0	1,56,54,878	19,49,044	9,56,766
4106003	Office & other Equipments- Faxes	47,191	0	0	47,191	0	45,809	207	0	46,016	1,175	1,382
4106004	Office & other Equipments - Photocopiers	11,79,789	0	0	11,79,789	0	10,80,823	14,845	0	10,95,668	84,121	98,966
4106005	Office & other Equipments - Refrigerators	36,936	0	0	36,936	0	35,791	172	0	35,963	973	1,145



4106006	Office & other Equipments - Laboratories	8,69,290	0	0	0	8,69,290	0	7,79,221	90,069	1,05,964
4106007	Office & other Equipments - Heater	2,97,736	12,500	0	0	3,10,236	0	2,00,369	1,09,866	1,15,651
4106008	Office & other Equipments - others	1,85,33,649	1,30,59,466	0	0	3,15,93,115	0	92,81,598	2,23,11,516	1,29,14,371
4107001	Furniture, Fixture, Fittings and Electrical Appliances - Cabinets(steel Almarh)	4,71,136	0	0	0	4,71,136	0	4,39,934	31,203	34,670
4107003	Furniture, Fixture, Fittings and Electrical Appliances -Chairs	16,80,010	88,245	0	0	17,68,255	0	10,62,404	7,05,850	6,93,805
4107004	Furniture, Fixture, Fittings and Electrical Appliances -Fans	21,608	0	0	0	21,608	0	17,286	4,322	4,802
4107005	Furniture, Fixture, Fittings and Electrical Appliances -Electrical Fittings	3,10,304	0	0	0	3,10,304	0	2,40,567	69,737	77,486
4107006	Furniture, Fixture, Fittings and Electrical Appliances -Tables	11,96,990	60,038	0	0	12,57,028	0	7,29,930	5,27,098	5,24,494
4107007	Furniture, Fixture, Fittings and Electrical Appliances -Sofa Sets	6,87,308	0	0	0	6,87,308	0	5,97,617	89,691	99,657
4107008	Furniture, Fixture, Fittings and Electrical Appliances -Others	7,91,725	0	0	0	7,91,725	0	4,92,147	2,99,578	3,32,864
4108001	Other Fixed Assets -Dumper container	1,28,91,238	14,04,200	0	0	1,42,95,438	0	1,09,15,168	33,80,270	25,72,588
4108002	Other Fixed Assets -Dust Bin	1,00,08,583	0	0	0	1,00,08,583	0	73,47,792	26,60,791	31,30,342
4108003	Other Fixed Assets -Others	3,26,91,181	0	0	0	3,26,91,181	0	2,29,61,970	97,29,211	1,14,46,131
	Total Fixed Assets	8,98,85,92,845	58,12,16,076.0	0	0	9,56,98,08,921	0	3,21,29,68,154	6,02,77,49,976.10	5,77,56,24,691.10



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	5,37,04,325	4,73,22,383
1100102	Property Tax Commercial Buildings	13,42,60,813	11,83,05,956
1100103	Property Tax Land	38,36,023	33,80,170
1100201	Water Tax	-	-
1100301	Sewerage Tax	-	-
1100701	Vehicle Tax	-	-
1100801	Tax on Animals	-	-
1101401	Show tax	2,50,000	96,719
Total Tax Revenue		19,20,51,161	16,91,05,228

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	1,90,56,042	1,00,81,507
1201004	Taxes & Duties Collected by other- Tax on Sale of Liquor	-	-
1202001	Compensation in lieu of Taxes/Duties-Compensation in lieu of Octroi	32,59,88,071	35,55,48,061
Total Assigned Revenues & Compensation		34,50,44,113	36,56,29,568

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	3,10,17,857	4,63,050
1301002	Rent from Civic Amenities-Shopping Complexes	7,32,45,670	87,49,173
1301005	Rent from Civic Amenities-Marriage/Community Halls	39,000	63,150
1301008	Rent from Civic Amenities-Labour Hostel	8,05,488	4,60,800
1301009	Rent from Civic Amenities - Use of Open Space	49,64,668	55,65,233
1301010	Rent from Civic Amenities- Working Women Hostel	5,48,940	5,53,640
1302001	Rent from Office Buildings-Quarters	-	-
1303001	Rent from Guest-Houses	8,71,200	22,17,600
1304001	Rent from lease of Land	62,96,421	1,86,39,523
1308001	Other Rents-Lease Rentals Municipal Assets	-	-
1309001	Rent remission and refund	-	-
Total Rental Income from Municipal Properties		11,77,89,244	3,67,12,169



Schedule I-4 : Fees & User Charges - Income head-wise [Code No. 140]

Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1401001	Empanelment & Registration Charges-Carts	-	-
1401002	Empanelment & Registration Charges-Contractors	-	-
1401004	Empanelment & Registration Charges-Professionals	-	-
1401101	Licensing Fees-D & O	-	-
1401102	Licensing Fees-Hawking	1,56,141	2,41,820
1401103	Licensing Fees-Shops	4,05,085	-
1401105	Licensing Fees-Staff Quarters	5,95,579	5,68,159
1401106	Licensing Fees-Plumbing License	-	-
1401108	Licensing Fees-Slaughtering	60,27,645	10,36,000
1401111	Fees & User Charges- License Fees- Others	2,19,100	2,55,790
1401301	Fees for Certificates or Extract-Copying	1,654	4,150
1401302	Fees for Certificates or Extract-Birth & Death Certificate	98,271	75,755
1401304	Fees for Certificate-Marriage	1,02,820	1,01,020
1401305	Fees for Certificates or Extract - Other	-	-
1401403	Development Charges-Demolition	-	-
1401502	Regularization Fees-Regularization	68,53,611	28,428
1401503	Regularization Fees-Revalidation	-	-
1401504	Regularization Fees-Conversion Fees	10,43,333	7,51,399
1402001	Penalties and Fines-Octroi	-	500
1402003	Penalties and Fines-Surcharge	-	-
1402004	Penalties and Fines-Others	4,70,994	3,73,789
1402005	Dishonored Cheques	40,165	1,426
1404001	Other Fees-Advertisement Fees	87,95,995	36,79,028
1404002	Other Fees-Tution Fees	-	-
1404006	Other Fees-Connection	-	-
1404007	Other Fees-Disconnection Charges	-	-
1404012	Other Fees-Fees for Job Porters	5,400	29,160
1404013	Other Fees-Compounding Fee	1,49,95,770	1,67,57,612
1404014	Other Fees-NOC Fee	40,545	42,100
1404015	Other Fees- Forest application processing Fees	-	-
1404016	Other Fees- Plantation Fees	-	-
1404017	Fees&User Charges-Other Fees-Green Fees on Vehicle	-	-
1404018	Inspection Fee (Architect Planner)	-	5,08,000
1404019	Other Fees-Exhibition Holding Charges	4,10,000	-
1405002	User Charges -Examination Charges	(5,332)	-
1405004	User Charges - Funeral Van	-	-
1405005	User Charges - Garbage Collection Charges	(3,543)	-
1405007	User Charges-Septic Tank Clearance	-	-
1405011	User Charges-Pay and Use Toilets	-	-
1405012	User Charges-Water Charges (Domestic)	-	-
1405014	User Charges-Water Tanker	-	-
1405015	User Charges-Meter charges	-	-
1405018	User Charges-Ticket Charges	7,89,804	-
1405020	User Charges-Parking Fees	1,63,07,434	1,33,29,729
1405021	User Charges-Laboratory Charges	10,504	24,478
1405022	User Charges-Telephone Tower Charges	-	-
1405023	User Charges-Connection Maintenance Charges	-	-
1405024	User Charges-Garbage Disposal Charges	-	-
1405025	User Charges-Medical Waste Disposal Charges	-	-
1405026	User Charges-Water Charges (Commercial)	-	-
1405027	Fees & User Charges - Sewarage User Charges	-	-
1406001	Entry Fees-Parks	-	-
1407001	Service/Administrative Charges-Service Charges	8,000	3,000
1407002	Service/Administrative Charges-Percentage on Deposit Works	-	-
1407004	Service/Administrative Charges-Road Damage Recovery Charges	17,25,823	69,65,139
1407005	Service/Administrative Charges-Stacking Charges	-	-
1407007	Service/Administrative Charges-Plan Processing Charges	1,09,16,312	11,98,649
1407008	Fees & User Charges- Dumping Charges	25,73,432	19,70,652
1407009	Service/Administrative Charges-	11,157	-
1408001	Other Charges-Other Charges	1,14,710	1,41,790
Total Fees & User Charges		7,27,10,409	4,80,87,573



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
1501003	Sale of Products-Manure	200	-
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	10,39,180	14,07,968
1501102	Sale of Forms & Publications-Data	-	-
1501103	Sale of Forms & Publications-Plans	63,612	90,767
1501105	Sale of Forms & Publications-Forms & Publication	4,525	5,780
1501201	Sale of stores & Scrap-Obsolete Stores	-	-
1501202	Sale of stores & Scrap-Obsolete Assets	-	7,14,592
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	9,88,468	4,11,733
1504101	Hire Charges on Equipments-Rollers	8,24,200	7,67,100
1504102	Hire Charges on Equipments-Tools & Equipments	-	-
Total Income from Sale & Hire Charges -		29,20,185	33,97,940

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

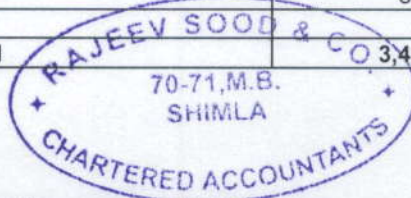
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1601001	Revenue Grants- Development Grants	-	1,71,69,807
1601004	Revenue Grants-Water Works Maintenance Grant	-	-
1601005	Revenue Grants Contribution- Other Development Grant	12,38,13,055	20,38,54,004
1602001	Re-imburement of Expenses-Salary of Health staff from CPWD	-	-
1603001	Contribution towards schemes.	12,49,034	13,27,313
Total Revenue Grants, Contribution & Subsidies		12,50,62,089	22,23,51,124

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

Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1701001	Interest-Fixed Deposits	2,15,811	3,26,850
1708001	Other-Other Income	-	-
Total Income from Investments		2,15,811	3,26,850

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	3,05,15,125	2,67,26,788
1712001	Interest on Loans and advances to employees-HBA	-	-
1712004	Interest on loans and advances to employees-Festival	6,51,410	4,23,600
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	450	-
1718001	Interest on Debtors and Other receivable-General Tax	-	5,32,282
1718002	Interest on debtors and other receivable (Rent)	30,34,269	11,66,875
1718003	Others-Others	-	-
Total. - Interest Earned		3,42,01,254	2,88,49,545



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	41,400	60,988
1801002	Deposit Forfeited-Security	3,00,000	20,000
1802001	Insurance Claim Recovery	-	-
1804001	Recovery From Employees	22,08,747	8,99,187
1805001	Unclaimed Refund Payable/Liabilities Written Back-Stale Cheques	-	300
1808001	Miscellaneous-Income	30,63,680	15,89,147
Total Other Income		56,13,827	25,69,622

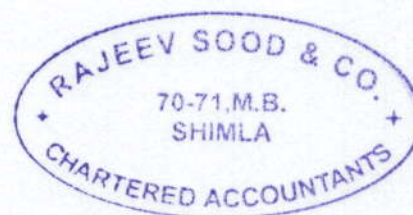
Schedule I-10 : Establishment Expenses- [Code No. 210]

Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2101001	Salary, Wages and Bonus-Salary & Allowance-Officers	1,32,81,353	1,56,16,873
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	35,02,52,499	34,89,83,817
2101003	Salary, Wages and Bonus-Wages	97,21,130	78,09,269
2101004	Salary, Wages and Bonus-Exgratia	7,47,000	4,71,000
2102002	Benefits and Allowances-LTC	-	-
2102003	Benefits and Allowances-Medical reimbursement	57,05,763	62,48,798
2102006	Benefits and Allowances-Uniform to Staff	-	-
2102007	Benefits and Allowances-Compensation to Staff	-	-
2102008	Benefits and Allowances-Honorarium to Corporators	39,23,628	31,09,377
2102009	Benefits and Allowances-Honorarium to Officers and Staff	-	-
2102010	Benefits and Allowances-Training	-	4,24,360
2102012	Benefits and Allowances-HRD Activities	40,84,500	-
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab. Staff	-	-
2103003	Pension-Pension Contribution	2,17,99,670	2,53,85,052
2103004	Pension-Pension Fund Deficit Contribution	16,34,91,051	16,26,73,869
2103005	Pension-Contribution to other Fund	2,11,80,053	1,65,74,090
2104001	Other Terminal & Retirement Benefits-Leave Encashment	2,39,60,350	1,90,63,898
2104002	Other Terminal & Retirement Benefits-Death cum Retirement Gratuity	90,70,087	1,08,93,800
2104003	Other Terminal & Retirement Benefits-Contribution to PF or other Funds	3,06,039	3,23,106
Total Establishment Expenses		62,75,23,123	61,75,77,309



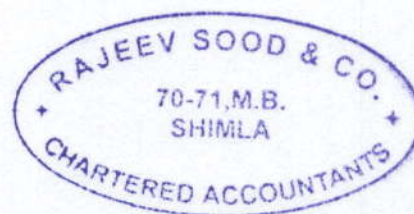
Schedule I-11: Administrative Expenses [Code No. 220]

Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2201001	Rent, Rates and Taxes- Rent	9,000	
2201002	Rent, Rates and Taxes- Land Revenue	-	
2201003	Rent, Rates and Taxes- Land Revenue	-	
2201101	Office maintenance-Electricity	25,31,463	32,36,208
2201102	Office maintenance-Water	2,28,534	78,609
2201103	Office maintenance-Security expenses	11,46,528	38,167
2201104	Office maintenance-Internet Expenses	6,032	49,536
2201105	Office maintenance-Laboratory Expenditure	1,03,946	71,280
2201201	Communication Expenses-Telephone	6,36,055	6,07,533
2201202	Communication Expenses-Mobile	35,800	52,685
2202001	Books & Periodicals-Megasines	-	-
2202002	Books & Periodicals-Newspapers	30,169	20,093
2202003	Books & Periodicals- Journals	-	-
2202004	Books & Periodicals-Books	5,688	42,885
2202101	Printing and Stationery-Service Postage	3,87,982	5,44,357
2202102	Printing and Stationery-Printing	10,34,374	11,39,180
2202103	Printing and Stationery-Stationery	78,209	3,95,239
2202104	Computer consumables	90,378	1,19,043
2203001	Traveling & Conveyance-Fuel	-	-
2203002	Traveling & Conveyance-Traveling	50,604	1,83,670
2203003	Traveling & Conveyance-Petrol & Diesel	19,44,933	17,67,343
2204001	Insurance	27,88,491	20,86,290
2205001	Audit Fee	6,69,709	-
2205101	Legal Expenses-Legal Fees	65,55,058	35,88,263
2205103	Legal Expenses-Suit Compromises	30,000	25,000
2205301	Professional and other fees-Architect Fees	1,22,301	6,07,988
2205302	Professional and other fees-Engineers Fees	1,35,000	1,33,108
2205303	Professional and other fees-Technical Fees	6,95,814	20,000
2205304	Professional and other fees-Consultancy Charges	12,40,239	18,22,999
2206001	Advertisement and Publicity-Hospitality Expenses	1,53,014	5,89,769
2206002	Advertisement and Publicity-Advertisement	8,24,973	4,51,729
2206003	Advertisement and Publicity-Organization of Festival	(5,47,779)	12,35,840
2206101	Membership & Subscription	23,600	23,600
2208001	Expenditure on Urban Forestry	18,09,872	15,50,000
2208002	Cremation of unclaimed Dead Bodies	69,916	22,500
2208003	Other Office Expenses	41,90,297	36,99,969
Total Administrative Expenses		2,70,80,200	2,42,02,883



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

Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2301001	Power & Fuel	27,74,896	29,50,809
2302001	Bulk Purchases-Electricity	4,71,20,274	4,41,29,854
2302002	Bulk Purchases-Water	-	5,585
2303001	Consumption of Stores-Stores	-	-
2304001	Hire Charges- Machinery Rent	-	-
2304002	Hire Charges-Others (Tanker)	-	2,57,862
2305001	Repair & Maintenance Infrastructure Assets-Road & Bridges	90,06,952	1,72,01,892
2305002	Repair & Maintenance Infrastructure Assets-Fly Overs	2,99,059	-
2305003	Repair & Maintenance Infrastructure Assets-Water Supply Lines	284	-
2305004	Repair & Maintenance Infrastructure Assets-Street Lighting	-	-
2305005	Repair & Maintenance Infrastructure Assets-Storm Water	-	18,50,888
2305006	Repair & Maintenance Infrastructure Assets-Drains	1,32,103	4,73,624
2305008	Repair & Maintenance Infrastructure Assets-Sewerage Lines	-	-
2305009	Repair & Maintenance Infrastructure Asset- Footh path	27,02,801	60,12,811
2305010	Repair & Maintenance Infrastructure Assets- Others	30,74,794	18,81,698
2305101	Repair & Maintenance-Civic Amenities-Parks	4,36,860	-
2305104	Repair & Maintenance-Civic Amenities Playgrounds	3,57,738	-
2305105	Repair & Maintenance-Civic Amenities-Art & Culture	-	-
2305106	Repair & Maintenance-Civic Amenities Parking lots	1,59,000	-
2305108	Repair & Maintenance-Civic Amenities-Houses	-	-
2305109	Repair & Maintenance-Civic Amenities Commercial Complex	6,36,370	9,18,362
2305115	Repair & Maintenance-Civic Amenities-Public Toilets	4,65,954	3,20,234
2305201	Repair & Maintenance-Buildings-Official Buildings	5,32,758	65,204
2305202	Repair & Maintenance-Buildings-Residential Buildings	37,11,977	10,79,492
2305301	Repair & Maintenance-Vehicle	66,25,710	38,16,828
2305901	Repair & Maintenance-Others-Furniture Fixture	1,26,254	62,426
2305902	Repair & Maintenance-Others-Electrical appliances	3,75,219	2,80,460
2305903	Repair & Maintenance-Others-Office Equipment	12,664	-
2305904	Repair & Maintenance-Others-Other Fixed Assets	82,131	34,936
2305905	Repair & Maintenance-Others-Survey & Drawing Equipment	-	-
2308001	Other Operating & Maintenance expenses-Testing & Inspections	-	-
2308002	Other Operating & Maintenance expenses-Water Purification	-	-
2308003	Other Operating & Maintenance expenses-Garbage Clearance	8,41,34,275	5,24,81,415
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	63,93,360	46,01,582
2308008	Other Operating & Maintenance expenses-Others	-	-
Total Operations & Maintenance Expenses head wise		16,91,61,433	13,84,25,962



Schedule I-13: Interest & Finance Charges [Code No. 240]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2405001	Interest on Loan from Banks & other Financial Institutions	-	-
2406001	Other Interest-Leases	-	-
2406002	Other Interest- Hire Purchases	-	-
2406003	Late fee/Interest/Damage Charges	-	-
2406004	Interest on Reversal of ITC	20,25,298	-
2407001	Bank Charges	11,336	2,511
2408001	Other Finance Expenses-Discout on early/prompt payment	-	4022398
2408003	Rebate on collections through online mode	1	8635
Total Interest & Finance Charges		20,36,635	40,33,544

Schedule I-14: Programme Expenses [Code No. 250]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2502001	Own Programme	1,89,980	5,892
2503001	Share in Programme of others	2,26,730	10,780
Total Programme Expenses		4,16,710	16,672

Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2601003	Revenue Grants for-Health & others	-	-
2602001	Revenue Contribution-Water Works	-	-
2602003	Revenue Grants for-Health & others	-	-
2603001	Revenue Subsidies-Water Works	-	-
2603002	Revenue Subsidies-Road & Buildings	-	-
2603003	Revenue Grants for-Health & others	55,000	2,15,000
Total Revenue Grants, Contributions & Subsidies		55,000	2,15,000



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

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

Schedule I-18: Depreciation [Code No. 272]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2722001	Depreciation-Buildings	9,94,25,790	9,54,88,485
2723001	Depreciation-Roads & Bridges	9,63,49,918	7,64,92,513
2723101	Depreciation-Sewerage and Drainage	6,44,40,324	6,74,32,741
2723201	Depreciation-Waterways	3,20,67,776	3,39,30,500
2723301	Depreciation-Public Lighting	1,20,04,500	78,15,794
2724001	Depreciation-Plant & Machinery	43,15,458	50,29,363
2725001	Depreciation-Vehicles	1,25,04,366	1,18,99,684
2726001	Depreciation-Office & Other Equipments	50,11,088	21,54,274
2727001	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	1,88,582	1,73,322
2728001	Depreciation-Other Fixed Assets	27,82,989	29,50,598
Total Depreciation		32,90,90,791	30,33,67,274

Schedule I-19: Prior Period Items (Net) [Code No. 280]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
2802001	Period Period Items-Other Revenues	-	
2804001	Period Period Items-Other Income	(1,92,15,976)	
Sub Total Income (a)		(1,92,15,976)	
Expenses			
2805001	Refund of Taxes-All Type of Taxes	-	
2806001	Refund of Other Revenues-Water Supply	-	
2806002	Refund of Other Revenues-Rent	-	
2808001	Prior Period Items-Other Expenses	4,27,12,687	4,25,070
Sub Total Expenses (b)		4,27,12,687	4,25,070
Total Prior Period (Net) (a-b)		2,34,96,711	4,25,070



CASH FLOW STATEMENT

SHIMLA MUNICIPAL CORPORATION

Cash Flow Statement for Year Ended 31st March 2025

Particulars	Amount (Rs.)	Amount (Rs.)
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Tax Revenue		250000.00
1101401 Show tax	250000.00	
Assigned revenues and compensation		
	19056042.00	526022205
1201003 Taxes and Dutis collected by others -Tax on Consumption of Electricity		
1201004 Taxes and Dutis collected by others -Tax on sale of Liquor	325988071.00	
1202001 Compensation in lieu of Taxes/Duties-Compensation in lieu of Octroi		
4318001 Receivable Control Account-Property Tax	180978091.57	
Rent from Municipal Properties		
		110071560
1301005 Rent from Civic Amenities-Marriage/Community Halls	39000.00	
1301008 Rent from Civic Amenities - Labour Hostel	805488.00	
1301009 Rent from Civic Amenities - Use of Open Space	4964668.00	
1301010 Rent from Civic Amenities- Working Women Hostel	548940.00	
1303001 Rent from Guest-Houses	871200.00	
4318004 Receivable Control Account-Rent	102842263.78	
Fees & User Charges		
		72179275.64
1401102 Licensing Fees-Hawking	156141.00	
1401103 Licensing Fees-Shops	405084.76	
1401105 Licensing Fees-Staff Quarters	67946.00	
1401108 Licensing Fees-Slaughtering	6027645.00	
1401111 Fees & User Charges- Licence Fees- Others	219100.00	
1401301 Fees for Certificates or Extract-Copying	1654.00	
1401302 Fees for Certificates or Extract-Birth & Death Certificate	98270.88	
1401304 Fees for Certificates or Extract-Others	102820.00	
1401403 Development Charges-Demolition		
1401502 Regularization Fees-Regularization	6853611.00	
1401504 Regularization Fees-Conversion Fees	1043333.00	
1402001 Penalties and Fines-Octroi	0.00	
1402004 Penalties and Fines-Others	467494.00	
1402005 Dishonored Cheques	40165.00	
1404001 Other Fees-Advertisement Fees	8795995.00	
1404007 Other Fees-Disconnection Charges		
1404012 Other Fees-Fees for Job Porters	5400.00	
1404013 Other Fees-Compounding Fee	14995770.00	
1404014 Other Fees-NOC Fee	40545.00	
1404019 Other Fees-Exhibition Holding Charges	410000.00	



1404019 Other Fees-Exhibition Holding Charges	410000.00	
1405002 User Charges -Examination Charges	-5332.00	
1405005 User Charges - Garbage Collection Charges	-3543.00	
1405018 User Charges-Ticket Charges	789804.00	
1405020 User Charges-Parking Fees	16307434.00	
1405021 User Charges-Laboratory Charges	10504.00	
1406001 Entry Fees-Parks		
1407001 Service/Administrative Charges-Service Charges	8000.00	
1407004 Service/Administrative Charges-Road Damage Recovery Charges	1725823.00	
1407007 Service/Administrative Charges-Plan Processing Charges	10916312.00	
1407008 Fees & User Charges- Dumping Charges	2573432.00	
1407009 Service/Administrative Charges-	11157.00	
1408001 Other Charges-Other Charges	114710.00	
Sale & Hire Charges		1143141.00
1501003 Sale of Products-Manure	200.00	
1501101 Sale of Forms & Publications-Tenders	1039180.00	
1504101 Hire Charges on Equipments-Rollers		
1501103 Sale of Forms & Publications-Plans	63612.00	
1501202 Sale of Store & Scrape - obsolete assets	0.00	
1501105 Sale of Forms & Publications-Forms & Publication	4525.00	
1504002 Hire Charges for Vehicles-Others	35624.00	
Revenue Grants, Contribution and subsidies		1249034.00
1603001 Contribution towards schemes-	1249034.00	
Other Income		5622326
1701001 Interest-Fixed Deposits	215810.54	
1712007 Interest on loans and advances to employees-Others	450.00	
1801001 Deposit Forfeited-EMD	41400.00	
1804001 Recovery From Employees	39505.00	
1808001 Miscellaneous-Income	2996262.48	
2804001 Share in Programme of others	2328898.00	
Payments		
Establishment Expenses		(1,07,88,48,274)
2101001 Salary, Wages and Bonus-Salary & Allowance-Officers	0.00	
2101002 Salary, Wages and Bonus-Salary & Allowances-Staff	9454621.00	
2101003 Salary, Wages and Bonus-Wages	311754.00	
2101004 Salary, Wages and Bonus-Exgratia	747000.00	
2102003 Benefits and Allowances-Medical reimbursement	5687762.00	
2102008 Benefits and Allowances-Honorarium to Corporators		
2102010 Benefits and Allowances-Training	0.00	
2103005 Pension-Contribution to other Funds		
2104001 Other Terminal & Retirement Benefits-Leave Encashment	13342007.00	
2104002 Other Terminal & Retirement Benefits-Death cum Retirement Gratuity		
3501101 Employees Liabilities- Gross Salary	0.00	
3501102 Employees Liabilities- Net Salary	247554965.00	
3501103 Employees Liabilities- Salary Unpaid	-116220.00	
3501104 Employees Liabilities- PF Payable	0.00	

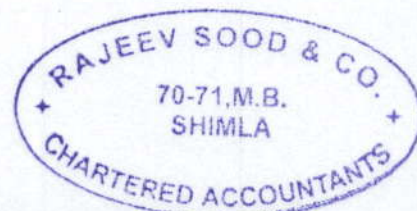


3501104 Employees Liabilities- PF Payable	0.00
3501105 Employees Liabilities- Pension	
3501106 Employees Liabilities- Gratuity	
3501107 Employees Liabilities- Welfare funds	1930215.00
3501108 Employees Liabilities- Leave Salary Payable	8865127.00
3502001 Recoveries Payble-P.F.deductions	5313257.00
3502002 Recoveries Payble-LIC	8492074.00
3502003 Recoveries Payble-Loans	15547156.00
3502004 Recoveries Payble-Societies	2280707.00
3502007 Recoveries Payble-TDS	14052267.00
3502011 Recoveries Payble-GIS	124470.00
3502012 Recoveries Payble-Recovery from staff on deputation	656189.00
3502013 Recoveries Payble-Others (RD)	733104811.00
3502014 Recoveries Payble TDS under GST	10923849.00
3502015 Recoveries Payble Water charges	41263.00
4601007 Loans and advances to employees-Medical Advance	535000.00

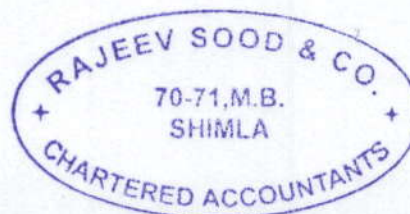
Administrative Expenses

(2,03,42,848)

2201001 Rent, Rates and Taxes- Rent	9000.00
2201101 Office maintenance-Electricity	2518395.00
2201102 Office maintenance-Water	222234.00
2201103 Office maintenance-Security expenses	45402.00
2201104 Office maintenance-Internet Expenses	6032.00
2201105 Office maintenance-Laboratory Expenditure	103946.00
2201201 Communication Expenses-Telephone	636055.00
2201202 Communication Expenses-Mobile	35800.00
2202002 Books & Periodicals-Newspapers	30169.00
2202004 Books & Periodicals-Books	5688.00
2202101 Printing and Stationery-Service Postage	2993.00
2202102 Printing and Stationery-Printing	623086.00
2202103 Printing and Stationery-Stationery	78209.00
2202104 Computer consumables	90378.00
2203002 Traveling & Conveyance-Traveling	50604.00
2203003 Traveling & Conveyance-Petrol & Diesel	1944933.00
2204001 Insurance	2788491.00
2205001 Audit Fees	476000.00
2205101 Legal Expenses-Legal Fees	5101593.00
2205103 Legal Expenses-Suit Compromises	30000.00
2205301 Professional and other fees-Architect Fees	7301.00
2205302 Professional and other fees-Engineers Fees	135000.00
2205303 Professional and other fees-Technical Fees	695814.00
2205304 Professional and other fees-Consultancy Charges	0.00
2206001 Advertisement and Publicity-Hospitality Expenses	153014.00
2206002 Advertisement and Publicity-Advertisement	824973.00
2206003 Advertisement and Publicity-Organisation of Festival	-547779.00
2206101 Membership & Subscription	23600.00
2208001 Others- Expenditure on Urban Forestry	1710672.00
2208002 Others- Cremation of unclaimed Dead Bodies	35416.00
2208003 Others- Other Office Expenses	2505829.00



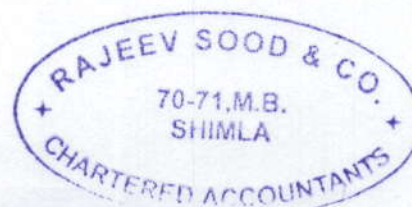
		(64,53,81,666)
Operations & Maintenance		
2301001	Power & Fuel	2524846.00
2302001	Bulk Purchases-Electricity	28859815.00
2302002	Bulk Purchases-Water	0.00
2304002	Hire Charges-Others	0.00
2305003	Repair & Maintenance Infrastructure Assets-Water Supply Lines	284.00
2305010	Repair & Maintenance Infrastructure Assets-Others	11476.00
2305101	Repair & Maintenance-Civic Amenities-Parks	159510.00
2305115	Repair & Maintenance-Civic Amenities-Public Toilets	172869.00
2305202	Repair & Maintenance-Buildings-Residential Buildings	0.00
2305201	Repair & Maintenance-Buildings-Official Buildings	
2305301	Repair & Maintenance-Vehicle-	5844883.00
2305901	Repair & Maintenance-Others-Furniture Fixture	126254.00
2305902	Repair & Maintenance-Others-Electrical appliances	114353.00
2305903	Repair & Maintenance-Others-Office Equipment	12664.00
2305903	Repair & Maintenance-Others-Office Equipment	
2305904	Repair & Maintenance-Others-Other Fixed Assets	82131.00
2308001	Other Operating & Maintenance expenses-Testing & Inspections	
2308003	Other Operating & Maintenance expenses-Garbage Clearance	84095673.00
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	3726974.00
	Other operating & maintenance expenses-Food for ABC-AR Centre and	
2308009	Gau-Sadan	
4601004	Loans and advances to employees-Festival Advance	7147275.00
4604001	Advance to Suppliers and Contractors-Public Works	
4604002	Advance to Suppliers and Contractors-Stores	12000000.00
4605001	Advance to Others-Permanent Advance	104113.00
4605005	Advance to Others-Temporary Advance to HODs	5456325.00
4606001	Deposit with External Agencies-Electricity	2897043.00
4606005	Deposit with External Agencies - Others	
4606008	Deposit with External Agencies-Office & Other Equipments	15693.00
3501001	Creditors-Suppliers	0.00
3501002	Creditors-Contractors	466116593.00
3501003	Creditors-Expenses	25912892.00
3501004	Creditors payable against grants	0.00
3501005	Creditors-Payable against specific scheme	0.00
Interest & finance Charges		
		(20,36,634)
2406003	Late fee/Interest/Damage Charges	
2406004	Interest on Reversal of ITC	2025298.00
2407001	Bank Charges	11336.48
Programme Expenses		
		(4,16,710)
2502001	Own Programme	189980.00
2503001	Share in Programme of others	226730.00
Revenue Grants, Contribution and Subsidies		
		(55,000)
2601003	Revenue Grants for-Health	55000.00
2603003	Revenue Subsidies-Health	



		33549394.26
Interest Receipts		
1711001 Interest from Bank Account-SB Accounts	30515125.26	
1718001 Interest on Debtors and Other receivable-General Tax	0.00	
1718002 Interest on debtors and other receivable(Rent)	3034269.00	
Other Receipts		
4314006 Receivable from Other Sources-Hospital Dues	0.00	3361299
3502005 Recoveries Payble-Service Tax	3361299.00	
Other Payments		
2408003 Rebate on collections through online mode	0.00	(3,71,39,945)
2808001 Prior Period Items-Other Expenses	32518978.50	
3503003 Govt. dues payable court attachment etc.	1159231.00	
3503005 Govt. dues etc. payable- Workers Welfare Cess	3461735.10	
3504002 Refunds payable other revenues		
<u>Net Cash Flow from operating activities</u>		(1,03,07,72,843)

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase/Addition to Fixed Assets		(1,76,06,534)
4102005 Buildings toilet	-	
4102006 Buildings -Houses	1,60,46,838	
4102007 Buildings -parkings	45,614	
4103002 Roads & Bridges -Black Topped	10,61,943	
4103003 Roads & Bridges -Foot Path	-	
4103004 Roads & Bridges -Bridges	-	
4103301 Public Lighting -Lamp Posts		
4106006 Office & other Equipments -Laboratories		
4106007 Office & other Equipments -Heater	12,500	
4106008 Office & other Equipments -Others	2,91,356	
4107008 Furnitures, Fixtures & Fittings-Others	-	
4107003 Furniture, Fixture, Fittings and Electrical Appliances -Chairs	88,245	
4107006 Furniture, Fixture, Fittings and Electrical Appliances -Tables	60,038	
4107007 Furniture, Fixture, Fittings and Electrical Appliances -Sofa Sets	-	
4108002 Other Fixed Assets -Dust Bin	-	
Sale Proceeds of assets		0.00
4103301 Public Lighting -Lamp Posts	0.00	
Purchase of Investments		-
4208001 Investments General Fund-Other Investments		
4218001 Investments Other Fund-Other Investments	-	
Sale of Investments		42,23,362
4208001 Investments General Fund-Other Investments		
4218001 Investments Other Fund-Other Investments	4223361.55	
Interest on Investments		4,38,785.00
1701001 Interest-Fixed Deposits		
4314002 Receivable from Other Sources-Interest accrued & Due	438785.00	



		33549394.26
Interest Receipts		
1711001 Interest from Bank Account-SB Accounts	30515125.26	
1718001 Interest on Debtors and Other receivable-General Tax	0.00	
1718002 Interest on debtors and other receivable(Rent)	3034269.00	
Other Receipts		
4314006 Receivable from Other Sources-Hospital Dues	0.00	3361299
3502005 Recoveries Payble-Service Tax	3361299.00	
Other Payments		
2408003 Rebate on collections through online mode	0.00	(3,71,39,945)
2808001 Prior Period Items-Other Expenses	32518978.50	
3503003 Govt. dues payable court attachment etc.	1159231.00	
3503005 Govt. dues etc. payable- Workers Welfare Cess	3461735.10	
3504002 Refunds payable other revenues		
<u>Net Cash Flow from operating activities</u>		(1,03,07,72,843)


CASH FLOWS FROM INVESTING ACTIVITIES

		(1,76,06,534)
Purchase/Addition to Fixed Assets		
4102005 Buildings toilet	-	
4102006 Buildings -Houses	1,60,46,838	
4102007 Buildings -parkings	45,614	
4103002 Roads & Bridges -Black Topped	10,61,943	
4103003 Roads & Bridges -Foot Path	-	
4103004 Roads & Bridges -Bridges	-	
4103301 Public Lighting -Lamp Posts		
4106006 Office & other Equipments -Laboratories		
4106007 Office & other Equipments -Heater	12,500	
4106008 Office & other Equipments -Others	2,91,356	
4107008 Furnitures, Fixtures & Fittings-Others	-	
4107003 Furniture, Fixture, Fittings and Electrical Appliances -Chairs	88,245	
4107006 Furniture, Fixture, Fittings and Electrical Appliances -Tables	60,038	
4107007 Furniture, Fixture, Fittings and Electrical Appliances -Sofa Sets	-	
4108002 Other Fixed Assets -Dust Bin	-	
Sale Proceeds of assets		
4103301 Public Lighting -Lamp Posts	0.00	0.00
Purchase of Investments		
4208001 Investments General Fund-Other Investments		
4218001 Investments Other Fund-Other Investments		
Sale of Investments		
4208001 Investments General Fund-Other Investments		42,23,362
4218001 Investments Other Fund-Other Investments	4223361.55	
Interest on Investments		
1701001 Interest-Fixed Deposits		4,38,785.00
4314002 Receivable from Other Sources-Interest accrued & Due	438785.00	
<u>Net Cash Flow from investing activities</u>		(1,29,44,387)

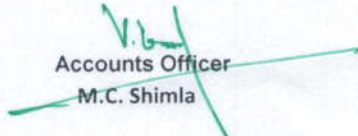


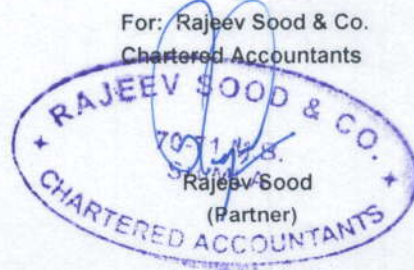
CASH FLOWS FROM FINANCING ACTIVITIES

Special Fund Receipts		74576828.83
3117001 Trust or Agency Funds-General Provident Fund	50494121.83	
3117002 Trust or Agency Funds-Pension & Gratuity Fund	24082707.00	
3117003 Trust or Agency Fund - Contributory Pension Fund	0.00	
Payment out of Special Funds		(34,35,00,004.00)
3117001 Trust or Agency Funds-General Provident Fund	8,88,64,120	
3117002 Trust or Agency Funds-Pension & Gratuity Fund	25,46,35,884	
3117003 Trust or Agency Fund - Contributory Pension Fund	-	
Grants Receipts		378788204.00
3201001 Grant/Contribution from Central Government-	258473699.00	
3202001 Grant/Contribution from State Government	10063064.00	
3203001 Grant/Contribution from Other govt. Agencies	110251104.00	
3204001 Grant/Contribution from Financial Institutions	0.00	
3206001 Grant/Contribution from International Organisation	337.00	
3208001 Grant/Contribution from Others	0.00	
Grants Expenditure		(59,314.87)
3202001 Grant/Contribution from State Government	-	
3203001 Grant/Contribution from Other govt. Agencies	59,315	
Issue of Borrowings		46,49,072.50
3401001 Deposit from Contractors/Suppliers-EMD	534032.00	
3401002 Deposit from Contractors/Suppliers-Security Deposit	264746.00	
3402003 Deposits Received -Revenues-Water		
3408001 Deposits Received from Others	3847794.50	
3408002 Deposit Received- From Working Women Hostel	2500.00	
Repayment of Borrowings		(2,27,53,601.00)
3401001 Deposit from Contractors/Suppliers-EMD	-	
3401002 Deposit from Contractors/Suppliers-Security Deposit	2,20,07,843	
3402003 Deposits Received -Revenues-Water		
3408001 Deposits Received from Others	6,72,693	
3408002 Deposit Received- From Working Women Hostel	-	
3413001 Others	73,065	
<u>Net Cash Flow from financing activities</u>		9,17,01,185
Net Cash Flow (A+B+C)		(95,20,16,045)
Opening Balance of Cash and cash equivalents		1,94,79,80,392
Closing Balance of Cash and cash equivalents		99,59,64,348


 Commissioner
 M.C. Shimla


 Joint Commissioner
 M.C. Shimla


 Accounts Officer
 M.C. Shimla

For: Rajeev Sood & Co.
 Chartered Accountants

 Rajeev Sood
 (Partner)

Place :- Shimla
 Date:- 17/10/2025

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-imburement 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. 331338569/-**-Contributory Pension Fund of **Rs.13208416.59/-**-and Pension & Gratuity Fund of **Rs.16427663.75/-**
3. 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 588383356.71** (opening balance of **Rs. 910086719.78** addition & utilization of **Rs. 378728889.13** and **Rs.700432252.2** respectively).
5. Deposits received amounting **Rs.147144082.5/-**-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. 2,17,47,39,965/-** on the account of cost of water.
 - b) Other Current Liabilities –**Rs. 19,69,82,685.02 ./-**
7. The value of the fixed assets has been taken on historical cost less accumulated depreciation.

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

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



- xiii. Road & Bridges @10%
- xiv. Other Fixed Assets @15%

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

8. Capital Work-in-Progress has opening and closing balance of **Rs.9,71,28,791**. No Capitalization has been done during the year. All the additions have been made directly to the respective Fixed Assets.
9. Actuarial Valuation has not been done for pension and other retirement benefits and the same is being recorded on cash basis.
10. Investment in General Fund (Investment out of Municipal Fund) as on 31.03.2025 amounts to **Rs.64,99,55,050/-**-Investment in Other Fund represents General Provident Fund investment of **Rs. 33,93,62,079/-**, and Grant Fund Investments of **Rs. 4,223,362/-**, Investment in Equity Shares of SJPNL of **Rs. 5,10,000/-**, Other Investments of **Rs. 64,94,45,050/-** (represents assets transferred to SJPNL on demerger).
11. No Physical verification has been done in the respect of fixed assets and stock in hand during the year by the management as required by the Shimla Municipal Corporation Accounts Manual.
12. Receivables under the head Sundry Debtors include amount receivable against the following heads:-
 - a) Property Taxes **Rs. 10,56,06,597.43** /- (including Show Tax)
 - b) Receivable for water supply **Rs.15,91,54,406/-**
 - c) Rent **Rs. 16,56,78,669/-** (including rent from Commercial Buildings, Shops and Stalls).
 - d) Interest due from Employees amounting **Rs. 5,19,602/-**
13. Loans, Advances and Deposits **Rs. 26,58,72,253.00** /- includes advances given to HOD's amounting to **Rs. 169830268/-**and advances to HPSEB amounting to **Rs. 40086289/-**and other advances of **Rs. 5,59,55,696.00** /-
14. As per Bank Reconciliation Statement of Account No. 438022527 and A/c code 4502301, there are digital/online payments received through Lok Mitra Kendra and directly by individuals or entities up to FY 2018-19. These credits remain unconnected for want of information i.e., tracking number/UTR No. etc. and the entire unreconciled amount is figuring in the bank reconciliation statement as a balancing figure under this group which reflects amount received on account of water charges through Lok Mitra Kendra and direct online payments by various users.



15. Other Operating and Maintenance Expenses-Garbage Clearance (2308003): The amount of **Rs. 84134275-/-** represents amount reimbursed to SEHB Society towards Wages of Street Sweepers, drivers, casual workers and JCB Operators.

16) Prior Period Adjustments, Liability Reversals and Financial Impact (FY 2024-25)

During the year, the Municipal Corporation Shimla reviewed old balances and long-standing items carried forward from earlier years. Certain liabilities were found to be non-existent, and some transactions had been wrongly classified or omitted in prior periods. The following adjustments were made during FY 2024-25 in accordance with Accounting Standards AS 1, AS 4, AS 5, AS 9, AS 12, and AS 29, to ensure proper disclosure and faithful representation of the financial statements.

1. Recoveries Payable (VAT) - ₹5,67,480

The balance represented VAT recoveries already paid in FY 2017-18 but not reversed in the books.

Financial Impact: The liability has been written back, and the amount of ₹5,67,480 has been recognized as Prior Period Income in the Income & Expenditure Account for FY 2024-25.

2. Grant to SEHB Society - ₹1,00,00,000

The amount earlier classified as a loan was found to be a non-recoverable operational grant to SEHB Society.

Financial Impact: The asset has been reduced, and the amount of ₹1,00,00,000 has been recognized as Prior Period Expense in the Income & Expenditure Account.

3. Other - Stale Cheque - ₹59,148

A cheque dishonoured in an earlier period and later realized had remained under liabilities.

Financial Impact: The amount of ₹59,148 has been written back and recognized as Prior Period Income during FY 2024-25.

4. Reversal of Ineligible Input Tax Credit (ITC) and Interest - ₹3,45,32,948

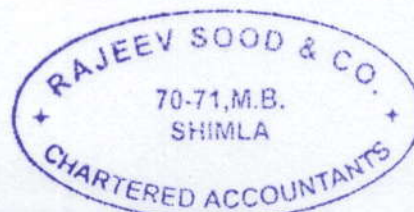
As per GST department notice, previously claimed blocked ITC (₹3,25,07,650) and interest thereon (₹20,25,298) were reversed in FY 2024-25.

Financial Impact: The ITC asset has been reduced, and the total amount of ₹3,45,32,948 has been recognized as Prior Period Expense in the Income & Expenditure Account.

5. Dishonoured Cheques (Prior Years) - ₹23,29,898

Dishonoured cheques from FY 2016-17 to FY 2023-24 were not recorded earlier and are now adjusted.

Financial Impact: The amount of ₹23,29,898 has been recognized as Prior Period Expense in the Income & Expenditure Account.



6. Advance Collection of Advertisement Revenue - ₹10,55,862

The amount collected in FY 2021-22 for advertisement charges had remained as an advance liability though the service was already provided.

Financial Impact: The liability has been written back, and the amount of ₹10,55,862 has been recognized as Prior Period Income during FY 2024-25.

7. Refund Payable - Other Revenue Head - ₹1,14,919

The amount shown under 'Refund Payable' from FY 2022-23 was confirmed to be no longer payable.

Financial Impact: The amount of ₹1,14,919 has been written back and recognized as Prior Period Income in the current financial year.

8. Employee-Related Liabilities (Salary, PF, Pension, Gratuity) - ₹1,54,96,939

Long-standing employee-related liabilities from FY 2021-22 and FY 2022-23 were reviewed and found fully settled.

Financial Impact: The total amount of ₹1,54,96,939 has been written back and recognized as Prior Period Income in FY 2024-25.

9. Outstanding Audit Fees - ₹3,87,418

Audit fees for FY 2023-24 and FY 2024-25 were accrued during FY 2024-25. The liability for FY 2023-24 relates to a prior period, while the 2024-25 fee pertains to the current year.

Financial Impact: The audit fee for FY 2023-24 amounting to ₹1,93,709 has been recognized as Prior Period Expense, and the audit fee for FY 2024-25 of ₹1,93,709 has been recognized as Current Year Expense in the Income & Expenditure Account.

Overall Financial Impact:

The adjustments made during FY 2024-25 resulted in elimination of old, non-existent liabilities and proper recognition of previously unrecorded obligations. The Balance Sheet now presents only existing and verified obligations, while the Income & Expenditure Account accurately reflects both prior period and current year activities.

Disclosure Statement:

All the above adjustments were verified and recorded based on management confirmation and internal audit observations by M/s Rajeev Sood & Co., Chartered Accountants. These adjustments ensure compliance with the relevant Accounting Standards and enhance the reliability and transparency of the financial statements for FY 2024-25.

We have compiled the attached Balance Sheet of Shimla Municipal Corporation as at 31st March 2025 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. 2024-25

(A) Observations related to Finance & Accounts Department

1. INTERNAL CONTROL SYSTEM

The audit has identified significant weaknesses in the internal control framework of the Municipal Corporation, particularly within the Accounts Department. The current system lacks effective monitoring mechanisms and a structured internal check process, which adversely affects the reliability and accuracy of financial reporting.

While a system of voucher preparation and verification exists, it is largely procedural and does not ensure timely detection or rectification of accounting errors. The absence of periodic review and validation of financial transactions by a senior finance officer further limits the department's ability to maintain compliance with Generally Accepted Accounting Principles (GAAP) and applicable Accounting Standards. Consequently, there is an increased risk of misstatements, incomplete disclosures, and non-compliance with statutory financial reporting requirements.

Additionally, the audit observed that several accounts personnel have limited proficiency in Tally accounting software and insufficient understanding of Accounting Standards and financial reporting norms. This skill gap reduces operational efficiency and leads to inconsistencies in data entry, classification, and reporting.

To address these deficiencies and strengthen the control environment, it is recommended that the Corporation:

1. Establish a structured system of internal check by assigning responsibility to a designated senior member of the accounts team for periodic review and verification of transaction records.
2. Implement a regular training and capacity-building program focused on Tally operations, accounting principles, and relevant Accounting Standards (AS).
3. Develop a monitoring mechanism to ensure continuous adherence to internal financial controls, accounting policies, and statutory compliance requirements.

Furthermore, the audit noted the absence of a formal succession planning framework for key administrative and technical positions. The lack of structured transition planning has resulted in operational inefficiencies during staff turnover, dependency on a few senior individuals, and the loss of institutional knowledge.

It is therefore recommended that the Corporation:

- Formulate a succession planning policy,
- Identify critical positions and potential successors,
- Conduct skill-gap assessments, and
- Introduce training and mentorship programs to ensure continuity of operations and sustainable governance.



By implementing these measures, the Corporation can significantly enhance the reliability of its financial reporting, strengthen internal controls, and build institutional capacity for long-term efficiency and accountability.

2. FINANCIAL ACCOUNTING SOFTWARE

During the internal audit for the period under review, it was observed that the Municipal Corporation is using Tally Prime version 4.1 as its core financial accounting software. While the system effectively supports key functions such as ledger accounting, inventory management, GST compliance, payroll processing, and cost centre monitoring, it was noted that the **audit trail feature is not enabled** in the current version. The absence of this functionality limits the ability to track edits or deletions in accounting records, thereby posing potential risks to data integrity, transparency, and regulatory compliance. Although financial transactions appear to be accurately and promptly recorded, the internal audit recommends enabling the audit trail feature in line with statutory requirements, or where not feasible, implementing compensating controls such as strict user access restrictions, manual change logs, and periodic review of critical entries to strengthen accountability and mitigate operational risks.

3. ADVANCES TO HEADS OF DEPARTMENT

This Para is being repeated since 2006-07 and no action is being taken in this respect, and this legacy issue needs immediate action.

As of April 1, 2023, the opening balance of advances to Heads of Department stands at Rs.17,84,71,939, with an additional Rs 4,59,873 in advances accumulated during the year. This head of account continues to grow rather than decline. The process for issuing advances and their subsequent adjustments with invoices and measurement books needs to be streamlined, as the nature of these advances remains unclear. Management indicates that the amount primarily consists of advances paid to contractors and suppliers for which bills have not yet been received. Consequently, both the Fixed Asset and Income & Expenditure Account are understated, and the corresponding depreciation on these capitalized amounts has not been recorded in the financial statements.

The ageing of advances and receivables has not been assessed, with some advances dating back to 1945. To address this issue, it is crucial to establish a dedicated committee to eliminate these fictional assets from the Balance Sheet. Monthly reconciliations should be conducted to track adjustments of advances across departments, and clear correspondence should be maintained to ensure accountability for each department's advances. A one-time special task force should be assigned to review supporting vouchers and verify work completed to reverse outdated entries. While some work may have been completed, invoices may not have been received, and contractors might no longer be pursuing these contracts. A case-by-case assessment is necessary to appropriately categorize advances as repairs and maintenance or fixed assets.

Additionally, strict administrative directives should be issued to ensure executing departments reconcile advances and obtain the necessary bills and supporting documents, enabling the accounts department to record the appropriate journal entries.



Pertinent to mention that similar objection and qualification is being raised in every report since a long time, but no initiative has been taken to iron out and adjust the overstated advances.

4. GRANTS

The corporation's grant management practices require significant improvement, particularly for MLALAD, MPLAD, and other government agency grants. Current issues include inadequate separate maintenance of these grants, lack of proper classification in monitoring and utilization, insufficient internal checks and controls, and non-compliance with accounting standards and benefactor terms. To address these concerns, the corporation should implement separate grant registers and maintain distinct receipt and disbursement accounts for each grant in a memorandum register. Regular audits of utilization certificates, clear distinction between revenue and capital grants, and strict adherence to grant terms are essential. The corporation must also align its accounting treatments with relevant standards.

The terms of the grant shall be strictly complied with, particularly as balances of some grants remain standing from the previous financial year. These persistent balances indicate potential delays in project implementation or issues with fund utilization, which may violate grant agreements. Immediate attention is required to address these lingering balances and ensure alignment with grantor expectations. The organization must review each grant's specific terms, focusing on spending timelines, allowed uses of funds, and reporting requirements. A comprehensive plan should be developed to utilize these opening balances in accordance with the original grant purposes. Additionally, the reasons for the delayed utilization must be analyzed and documented to prevent similar occurrences in the future.

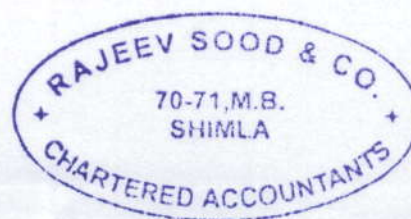
5. CAPITAL WORK-IN-PROGRESS

Repeated Para

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

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

S.No.	A/c Code	A/c Description	Amount	Unadjusted since
1.	4121001	Specific Grants -Water Works	1,66,940	2007-08
2.	4121004	CWIP-Specific Grants-Sanitation & S.W. Management	18,14,788	2008-09
3.	4121002	Specific Grants -Road & Buildings	38,53,898	2014-15
4.	4121003	Specific Grants -Health	5,99,04,007	2015-16
5.	4121005	CWIP-Specific Grants-Civic Amenities	85,75,498	2014-15
6.	4122002	Special Funds -Road & Buildings	4,36,855	2013-14



7.	4123002	Specific Schemes-Road & Buildings	1,20,18,300	2015-16
8.	4123005	CWIP- Specific Schemes-Civic Amenities	1,03,58,505	2016-17

It is recommended that proper reconciliation and ageing schedules should be prepared every year and efforts should be made to trace the above unadjusted balances, and capitalize the same. The Income & Expenditure prepared does not take effect of the depreciation on such capitalization.

6. OTHER OBSERVATIONS:

- **Revenue from Property Taxes:** The Corporation records property tax revenue on a cash basis, which contradicts accrual accounting principles. This approach makes historical figures non-comparable and results in a lack of records for amounts receivable. It is recommended to shift to an accrual basis for more accurate financial reporting.
- **Implementation of Online Payment System with Rebate Scheme** During the year under review, the Municipal Corporation introduced online property tax bill collection with a rebate incentive, aimed at encouraging timely payments and improving taxpayer convenience. This initiative, implemented for the first time during the current financial year, allows taxpayers to avail a rebate when making payments through the online portal within a specified period. The audit acknowledges this as a positive step toward enhancing digital adoption and strengthening revenue collection mechanisms. However, it is essential to ensure that the rebate policy is clearly communicated, uniformly applied, and accurately reflected in both the billing system and accounting records. Periodic reconciliation between online payments, rebates granted, and the property tax ledger is necessary to maintain transparency and avoid revenue misstatements.
- **Compounding Fee Based on Deviation** The compounding fee collected by the Municipal Corporation varies based on the extent of deviation from approved building plans. As the number and nature of such cases differ each year, comparative figures are not consistent across periods. The audit also noted a lack of standardized calculation methods and incomplete documentation in some cases. It is recommended to adopt a clear, uniform fee structure and maintain proper records to ensure transparency and accurate reporting.
- **Liability of SJPNL** An amount of ₹2,17,47,39,965 is reflected under **Code 3501001 – Other Liabilities - Creditors (Suppliers)**. This balance has remained unchanged since FY 2016-17. On verification, it was observed that the said amount pertains to liabilities that should have been transferred to **Shimla Jal Prabandhan Nigam Limited (SJPNL)**, consequent to the transfer of water supply and sewerage functions.
The continued reflection of this liability in the Municipal Corporation's books results in overstatement of liabilities and distorts the financial position. No adjustment or reconciliation has been undertaken for over seven years.
It is recommended that necessary accounting entries be passed to transfer this amount to SJPNL, after due reconciliation and documentation, in order to present a true and fair view of liabilities in the Corporation's accounts.
- **Rental Income** The audit observed that the **rental income of the Municipal Corporation depends on the demand raised during the year**, which is based on the number of active lease agreements, revisions in rent rates, and occupancy status. As the



demand may vary annually due to renewals, cancellations, or revisions, **rental income figures are not directly comparable across years.** It is recommended that demand registers be updated regularly and reconciled with collections to ensure accurate reporting and timely recovery. The accounting of rental income should also be on accrual basis and rent recoverable /outstanding should be reflected in the books of account for proper safeguard

- **Unadjusted Balances:** The following balances have not been settled since many years and being shown as opening balances:

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

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

- **Suspense A/c:** Suspense of Rs. 41,808 is being carried from FY 2015-16. The same should either be traced or written off accordingly.
- **Water Security from Customer:** In the fitness of things, it would be appropriate to transfer the security from customer to SJPNL after making full details as now the liability for security payable towards water meters etc. is of SJPNL and to carry this liability in the Balance Sheet is not in accordance with the terms of agreement with SJPNL and Shimla Municipal Corporation.
- **Security of Community Centre:** Regular reconciliations should be conducted for community center securities, and any unclaimed securities should be identified and forfeited.
- **Deposits Works:** There are certain redundant balances related to deposits-works appearing in the Balance Sheet as mentioned below which needs to be identified and dealt accordingly so that the financial statements reflect a true and fair view of the state of affairs.

S. No.	A/c Code	A/c Description	Amount (Rs.)
1.	3411001	Civil Works	8,00,000
2.	3413001	Deposits Works-Others	1,10,09,152

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

S.No.	A/c Code	A/c Description	Amount (Rs.)
1.	3501101	Employees Liabilities- Gross Salary	59,14,085
2.	3501102	Employees Liabilities- Net Salary	3,02,98,401
3.	3501105	Employees Liabilities- Pension	1,06,56,924



4.	3501106	Employees Liabilities- Gratuity	191,440
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➤ **Input Tax Credit under GST:** During FY 2023–24, it was observed that the Municipal Corporation did not properly account for Input Tax Credit (ITC). ITC was recorded only at year-end, and no distinction was made between eligible and ineligible services. Despite prior audit recommendations to improve GST accounting practices, the Corporation continued this practice.

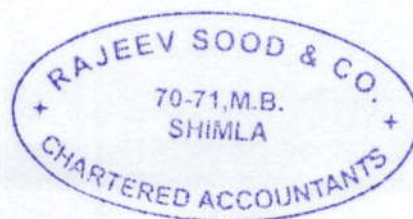
As a result, in FY 2024–25, the GST Department issued a notice, requiring reversal of ineligible ITC of ₹3,25,07,650 along with interest of ₹20,25,298, totaling ₹3,45,32,948

Recommendation:

- 1) Ensure ITC is recorded promptly on invoice receipt with proper eligibility checks.
 - 2) Maintain clear segregation of eligible and ineligible services and reverse blocked credits regularly.
 - 3) Conduct monthly reconciliation with GSTR-2B and vendor invoices.
 - 4) Provide periodic GST training to accounts staff and appoint a GST compliance officer.
 - 5) Establish strong internal controls to prevent recurrence of non-compliance and interest liabilities
- **Recoveries Payable-Loans (3502003):** It has been observed that the liability under **Recoveries Payable – Loans** has not been properly recorded since the financial year 2017–18. Due to this prolonged inaccuracy, the account currently shows a **negative balance of ₹14,61,539**, which indicates incorrect treatment of loan-related liabilities. This inconsistency distorts the Corporation’s financial statements and misrepresents its true financial position. It is strongly recommended that the Corporation undertake a thorough review and reconciliation of this account, identify the source of discrepancies, and pass necessary adjustment entries. Rectifying this issue will ensure accurate representation of outstanding liabilities and improve the reliability of financial reporting.

(B) Observations related to Road and Building Department

1. **Reporting Issues:** The Road and Building Department is not submitting monthly, quarterly, or annual reports to the Accounts Department. This lack of reporting leads to incomplete financial data, inaccurate recording of transactions, and delays in the adjustment of advances.
2. **Fixed Assets Register:** The department has not maintained a Fixed Assets Register, which hinders the identification of capital expenditures and the tracking of assets created during the financial year.
3. **Physical Verification:** It is recommended that the department conduct annual physical verification of assets with proper supporting documentation. This will help reconcile physical assets with the accounting records, ensuring accurate financial reporting and enhanced accountability.



(C) Observations related to Tax Department

The audit observed that the **Property Tax Department** has not been submitting adequate reports on bills raised to the **Accounts Department**, which has hindered the accurate recording of transactions and resulted in financial statements that are not compliant with accrual accounting principles. This longstanding issue requires urgent correction. It is recommended that the department submit **periodic summary statements of bills raised**, prepared **ward-wise and tax-head-wise**, in accordance with **Form P&OT-1** as outlined in the **Shimla Municipal Corporation Accounts Manual**. Additionally, **ageing reports of property tax receivables** have not been made available, restricting the Corporation's ability to assess collectability and make appropriate provisions as of **March 31, 2024**. As per the **Municipal Act**, property tax arrears are recoverable as arrears of land revenue, which calls for timely and proactive recovery efforts. The **total receivables have increased by approximately 4.75%, from ₹8.85 crore to ₹9.27 crore**, reflecting the need for improved arrears tracking and recovery. Furthermore, it has been noted that despite taxpayers making **online payments**, bills continue to appear as outstanding in the system due to **delays or errors in updating the accounting records**. This discrepancy not only affects the **accuracy of receivables**, but also contributes to **taxpayer dissatisfaction**. Immediate steps must be taken to ensure **timely reconciliation of online payments** and accurate reflection of receipts in the property tax ledger to enhance both financial reporting and service quality.

Revenue from both residential and commercial properties is largely driven by arrears recovery, with limited reliance on current-year billing. This results in significant year-on-year fluctuations, depending on the timing and focus of recovery efforts, making financial comparisons unreliable. The absence of ward-wise and age-wise analysis further limits transparency and impedes effective monitoring of dues.

Recommendation:

Property tax revenue should be recognized on an accrual basis, with all receivables retained in the books until collected or written off. This ensures accurate financial reporting and compliance with accounting standards. Regular reconciliation and maintenance of ward-wise and age-wise receivable data is essential for improving oversight and enabling timely recovery.

(D) Observations related to Estate Department

The Estate Department has not been providing adequate reports on bills raised to the Accounts Department, resulting in challenges in ensuring accurate recording of transactions. Consequently, the financial statements of the Municipal Corporation do not fully comply with the accrual basis of accounting. To rectify this, it is recommended that the Estate Department prepare and submit periodic summary statements of bills raised, organized ward-wise and head-wise, in accordance with Form OTH-1 as prescribed in the Shimla Municipal Corporation Accounts Manual. Additionally, a certificate should be obtained from the Estate Department confirming that the tenants in possession are in line with the terms of the lease agreements, that the leased areas correspond with the agreements, and that all premises are backed by valid lease or rent agreements. This will help enhance transparency and ensure the accuracy of records. The department has also not submitted ageing schedules of rent receivables, resulting in the absence of appropriate provisions for doubtful debts as on March 31, 2024. Moreover, the department has not compiled or submitted lists of cases involving sub-letting, encroachment, unauthorized



alterations, or additions, thereby limiting the Corporation's ability to effectively monitor violations and take enforcement action.

The audit further observed that the rental income of the Municipal Corporation depends on the demand raised during the year, which is based on the number of active lease agreements, revisions in rent rates, and occupancy status. As the demand may vary annually due to renewals, cancellations, or revisions, rental income figures are not directly comparable across years. It is recommended that demand registers be updated regularly and reconciled with collections to ensure accurate reporting and timely recovery. Receivables should be duly recognized and held standing for proper accrual-based accounting and financial presentation.

(E) Observations related to Stores Department

The audit revealed that the Stores Ledger is inadequately maintained, as it records only the quantities of items received and issued, without capturing the rates and values of these transactions. Additionally, management has not conducted any physical verification of stock for several years, which undermines the reliability of inventory records. To improve inventory management, it is recommended that detailed records reflecting receipts, issues, and closing balances—including rates and values—be maintained consistently. Furthermore, annual physical verification of stock should be performed to reconcile physical inventory with accounting records. The absence of a system to identify obsolete, slow-moving, or dead stock, combined with no scrap sales recorded during the year, raises concerns about the accuracy and realism of stock reporting. Addressing these shortcomings will strengthen inventory controls and enhance the accuracy of financial reporting.

(F) Observations related to Overall Corporation

During the audit, it was observed that most staff members **require further training and skills development** to effectively use the accounting software, which significantly impedes the efficiency and effectiveness of the Corporation's operations. Despite this ongoing issue, management has not taken sufficient measures to rectify the situation over an extended period. To enhance operational performance, it is essential to implement targeted training programs aimed at improving staff competencies. If existing personnel cannot be adequately trained, the Corporation should consider recruiting skilled professionals to fill these gaps. This lack of proficiency has also complicated the audit process within the computerized accounting environment, underscoring the urgent need for investment in staff development and training. Addressing this deficiency will not only improve overall efficiency but also facilitate smoother and more accurate auditing.

It has been observed that the Corporation has not taken any significant or acceptable action for several years with respect to the settlement of audit observations, as mandated under Section 163 of the Municipal Corporation Act. This continued inaction undermines the accountability mechanisms intended by the legislation and may affect the financial and administrative discipline of the organization.

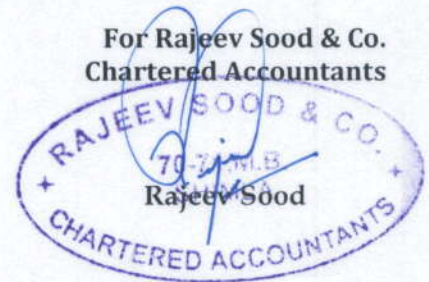
Given the current circumstances, it is imperative that the Corporation take proactive steps under Section 395 of the Municipal Corporation Act, which empowers the Corporation to frame Bye-laws. The Corporation should exercise this power to formulate department-specific rules and procedures to ensure proper maintenance of records and to promote



systematic functioning across various departments—such as the Public Works Department, Estate Department, Health Department, and Tax Department. Establishing such Bye-laws will provide clear operational guidelines, enhance inter-departmental coordination, improve transparency, and ensure that each department adheres to a uniform standard of recordkeeping and process control. This step is crucial for addressing long-standing audit issues and aligning the Corporation's administrative practices with statutory requirements.

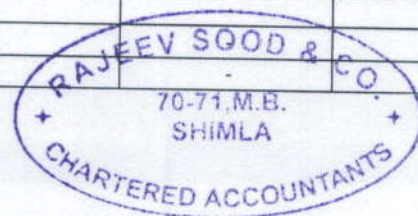
Paras in bold is to emphasize and invite immediate attention of the Administrators to take corrective action.

Place: Shimla
Date 17/10/2025
(Partner)

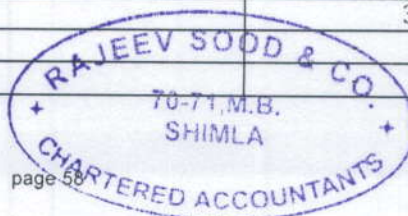


SHIMLA MUNICIPAL CORPORATION
TRIAL BALANCE FOR THE YEAR ENDED 31.03.2025

AC Code	AC Description	Debit amount	Credit amount
1100101	Property Tax Residential Buildings	-	53704325
1100102	Property Tax Commercial Buildings	-	134260813
1100103	Property Tax Land	-	3836023
1100104	Property Tax Service Charges	-	-
1100201	Water Tax	-	-
1100301	Sewerage Tax	-	-
1100401	Conservancy Tax	-	-
1100501	Conservancy Tax	-	-
1100601	Education Tax	-	-
1100701	Vehicle Tax	-	-
1100801	Tax on Animals	-	-
1100901	Electricity Tax	-	-
1101001	Professional Tax	-	-
1101101	Advertisement Tax Land Hoardings	-	-
1101102	Advertisement Tax Bus Shelters	-	-
1101103	Advertisement Tax Traffic Signals	-	-
1101201	Pilgrimage Tax	-	-
1101301	Tax on carriage and Carts	-	-
1101401	Show tax	-	-
1105101	Octroi & Toll Octroi	-	250000
1105102	Octroi & Toll Toll	-	-
1105103	Octroi & Toll Provisional Octroi	-	-
1105104	Account current Importers	-	-
1105201	Cess Gross Cess	-	-
1105202	Cess Net Cess	-	-
1108001	Other Taxes	-	-
1109001	Tax Remission & Refund-All Type of Taxes	-	-
1201001	Taxes and Dutis collected by others -Entertainment Tax	-	-
1201002	Taxes and Dutis collected by others -Duty on transfer of Property	-	-
1201003	Taxes and Dutis collected by others -Tax on Consumption of Electricity	-	19056042
1201004	Taxes and Dutis collected by others -Tax on sale of Liquor	-	-
1202001	Compensation in lieu of Taxes/Duties-Compensation in lieu of Octroi	-	325988071
1202002	Compensation in lieu of Taxes/Duties-Octroi in lieu of electricity	-	-
1202003	Compensation in lieu of formation of SJPNL	-	-
1203001	Compensation in lieu of Concessions-Property Tax compensations due to concessions certain set of tax Payers	-	-
1203002	compensations due to concessions certain set of tax payers	-	-
1204001	Other assigned revenue	-	-
1301001	Rent from Civic Amenities-Markets	-	31017856.9
1301002	Rent from Civic Amenities-Shopping Complexes	-	73245670
1301003	Rent from Civic Amenities-Auditorium	-	-
1301004	Rent from Civic Amenities-Art Galleries	-	-
1301005	Rent from Civic Amenities-Marriage/Community Halls	-	39000
1301006	Rent from Civic Amenities-PlayGrounds	-	-
1301007	Rent from Civic Amenities-Nurseries	-	-
1301008	Rent from Civic Amenities-Labour Hostel	-	805488
1301009	Rent from Civic Amenities - Use of Open Space	-	4964668
1301010	Rent from Civic Amenities- Working Women Hostel	-	548940
1302001	Rent from Office Buildings-Quarters	-	-
1303001	Rent from Guest-Houses	-	871200
1304001	Rent from Lease of Lands	-	6296421
1308001	Other Rents-Lease Rentals	-	-
1309001	Rent remission and refund	-	-
1401001	Empanelment & Registration Charges-Carts	-	-
1401002	Empanelment & Registration Charges-Contractors	-	-
1401003	Empanelment & Registration Charges-Patients	-	-



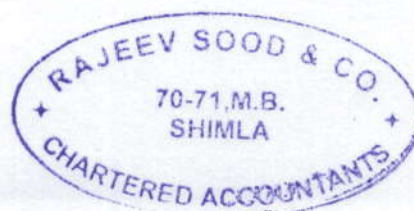
1401004	Empanelment & Registration Charges-Professionals	-	-
1401005	Empanelment & Registration Charges-P W Contractors	-	-
1401006	Empanelment & Registration Charges-Cess Registration	-	-
1401101	Licensing Fees-D & O	-	-
1401102	Licensing Fees-Hawking	-	156141
1401103	Licensing Fees-Shops	-	405084.76
1401104	Licensing Fees-Bazaars	-	-
1401105	Licensing Fees-Staff Quarters	-	595579
1401106	Licensing Fees-Plumbing License	-	-
1401107	Licensing Fees-Cattle Pounding	-	-
1401108	Licensing Fees-Slaughtering	-	6027645
1401109	Licensing Fees-Butchers and Traders of meat	-	-
1401110	Licensing Fees-Poultry	-	-
1401111	Fees & User Charges- Licence Fees- Others	-	219100
1401201	Fees for Grant of Permit-Transit	-	-
1401202	Fees for Grant of Permit-Escort	-	-
1401203	Fees for Grant of Permit-Layout	-	-
1401204	Fees for Grant of Permit-Sub-division	-	-
1401205	Fees for Grant of Permit-Plan	-	-
1401301	Fees for Certificates or Extract-Copying	-	1654
1401302	Fees for Certificates or Extract-Birth & Death Certificate	-	98270.88
1401303	Fees for Certificates or Extract-Occupancy Certificate	-	-
1401304	Fees for Certificate-Marriage	-	102820
1401305	Fees for Certificates or Extract - Other	-	-
1401401	Development Charges-Development	-	-
1401402	Development Charges-Betterment	-	-
1401403	Development Charges-Demolition	-	-
1401404	Development Charges-Open Space Contribution	-	-
1401405	Development Charges-Parking Contribution	-	-
1401501	Regularization Fees-Encroachment	-	-
1401502	Regularization Fees-Regularization	-	6853611
1401503	Regularization Fees-Revalidation	-	-
1401504	Regularization Fees-Conversion Fees	-	1043333
1402001	Penalties and Fines-Octroi	-	-
1402002	Penalties and Fines-Cess	-	-
1402003	Penalties and Fines-Surcharge	-	-
1402004	Penalties and Fines-Others	-	470994
1402005	Penalties and Fines-Dishonour Cheque Charges	-	40165
1404001	Other Fees-Advertisement Fees	-	8795995
1404002	Other Fees-Tution Fees	-	-
1404003	Other Fees-Sports Fees	-	-
1404004	Other Fees-Library Fees	-	-
1404005	Other Fees-Survey Fees	-	-
1404006	Other Fees-Connection	-	-
1404007	Other Fees-Disconnection Charges	-	-
1404008	Other Fees-Notice Fees	-	-
1404009	Other Fees-Warrant Fees	-	-
1404010	Other Fees-Mutation Fees	-	-
1404011	Other Fees-Property Transfer Charges	-	-
1404012	Other Fees-Fees for Job Porters	-	5400
1404013	Other Fees-Compounding Fee	-	14995770
1404014	Other Fees-NOC Fee	-	40545
1404015	Other Fees- Forest application processing Fees	-	-
1404016	Other Fees- Plantation Fees	-	-
1404017	Fees&User Charges-Other Fees-Green Fees on Vehicle	-	-
1404018	Inspection Fee (Architect Planner)	-	-
1404019	Other Fees-Exhibition Holding Charges	-	410000
1405001	User Charges - Medicines	-	-
1405002	User Charges -Examination Charges	5332	-
1405003	User Charges - Ambulance	-	-
1405004	User Charges - Funeral Van	-	-
1405005	User Charges - Garbage Collection Charges	3543	-
1405006	User Charges-Littering and Debris Collection	-	-
1405007	User Charges-Septic Tank Clearance	-	-



1405008	User Charges -Sewerage Clearance Charges	-	-
1405009	User Charges-Crematorium Charges	-	-
1405010	User Charges-Burial Ground Charges	-	-
1405011	User Charges-Pay and Use Toilets	-	-
1405012	User Charges-Water Charges (Domestic)	-	-
1405013	User Charges-Sale of Electricity	-	-
1405014	User Charges-Water Tanker	-	-
1405015	User Charges-Meter charges	-	-
1405016	User Charges-Fire Extinguishing	-	-
1405017	User Charges-Lighting Charges	-	-
1405018	User Charges-Ticket Charges	-	789804
1405019	User Charges-Luggage Charges	-	-
1405020	User Charges-Parking Fees	-	16307434
1405021	User Charges-Laboratory Charges	-	10504
1405022	User Charges-Telephone Tower Charges	-	-
1405023	User Charges-Connection Maintenance Charges	-	-
1405024	User Charges-Garbage Disposal Charges	-	-
1405025	User Charges-Medical Waste Disposal Charges	-	-
1405026	User Charges-Water Charges (Commercial)	-	-
1405027	Fees & User Charges- Sewerage user charges	-	-
1406001	Entry Fees-Parks	-	-
1406002	Entry Fees-Playgrounds	-	-
1406003	Swimming Pool	-	-
1406004	Entry Fees-Pool	-	-
1406005	Entry Fees-Zoo	-	-
1406006	Entry Fees-Museum	-	-
1406007	Entry Fees-Library	-	-
1406008	Entry Fees-Parking Lots	-	-
1407001	Service/Administrative Charges-Service Charges	-	8000
1407002	Service/Administrative Charges-Percentage on Deposit Works	-	-
1407003	Service/Administrative Charges-Plan Preparation Charges	-	-
1407004	Service/Administrative Charges-Road Damage Recovery Charges	-	1725823
1407005	Service/Administrative Charges-Stacking Charges	-	-
1407006	Service/Administrative Charges-Rebate from State Government	-	-
1407007	Service/Administrative Charges-Plan Processing Charges	-	10916312
1407008	Fees & User Charges-Dumping Charges	-	2573432
1407009	Service/Administrative Charges-	-	11157
1408001	Other Charges-Other Charges	-	114710
1409001	Fees Remission and Refund-Water Supply	-	-
1501001	Sale of Products-Tree Guards	-	-
1501002	Sale of Products-Garbage	-	-
1501003	Sale of Products-Manure	-	200
1501004	Sale of Products-Rubbish	-	-
1501005	Sale of Products-Compost	-	-
1501006	Sale of Products-Nursery Plant	-	-
1501007	Sale of Products-Fruits	-	-
1501008	Sale of Products-Flowers	-	-
1501009	Sale of Products-Grass	-	-
1501010	Sale of Products-Trees	-	-
1501011	Sale of Products-Others	-	-
1501101	Sale of Forms & Publications-Tenders	-	1039180
1501102	Sale of Forms & Publications-Data	-	-
1501103	Sale of Forms & Publications-Plans	-	63612
1501104	Sale of Forms & Publications-Maps	-	-
1501105	Sale of Forms & Publications-Forms & Publication	-	4525
1501201	Sale of stores & Scrap-Obsolete Stores	-	-



1501202	Sale of stores & Scrap-Obsolete Assets	-	-
1501203	Sale of stores & Scrap-Sale of Stores	-	-
1501204	Sale of stores & Scrap-Profit on sale of Stores	-	-
1503001	Sale of Others-Old Newspapers	-	-
1504001	Hire Charges for Vehicles-Buses	-	-
1504002	Hire Charges for Vehicles-Others	-	988468
1504101	Hire Charges on Equipments-Rollers	-	824200
1504102	Hire Charges on Equipments-Tools & Equipments	-	-
1504103	Hire Charges on Equipments-Medical Equipments	-	-
1601001	Revenue Grants-Road Development Grants	-	-
1601002	Revenue Grants-Family Welfare Grant	-	-
1601003	Revenue Grants-Census Grant etc.	-	-
1601004	Revenue Grants-Water Works Maintenance Grant	-	-
1601005	Revenue Grant Contribution-Other Development Grant	-	123813055.2
1601006	Regulating/Controlling unauthorized Vendors	-	-
1602001	Re-imbusement of Expenses-	-	-
1603001	Contribution towards schemes-	-	1249034
1701001	Interest-Fixed Deposits	-	215810.54
1701002	Interest-Government Securities	-	-
1701003	Interest-Post Office Deposits	-	-
1702001	Dividend-	-	-
1703001	Income from projects taken up on commercial basis	-	-
1704001	Profit in Sale of Investments	-	-
1708001	Other-Other Income	-	-
1711001	Interest from Bank Account-SB Accounts	-	30515125.26
1712001	Interest on Loans and advances to employees-HBA	-	-
1712002	Interest on loans and advances to employees-Conveyance	-	-
1712003	Interest on loans and advances to employees-Computer	-	-
1712004	Interest on loans and advances to employees-Festival	-	651410
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	-	450
1713001	Interest on loans to others-	-	-
1718001	Interest on Debtors and Other receivable-General Tax	-	-
1718002	Interest on debtors and other receivable(Rent)	-	3034269
1718003	Others-Others	-	-
1801001	Deposit Forfeited-EMD	-	41400
1801002	Deposit Forfeited-Security	-	300000
1801101	Lapsed Deposits-Contractors	-	-
1801102	Lapsed Deposits-Suppliers	-	-
1802001	Insurance Claim Recovery	-	-
1803001	Profit on Disposal of Fixed Assets	-	-
1804001	Recovery From Employees	-	2208747
1805001	Unclaimed Refund Payable/Liabilities Written Back-Stale Cheques	-	-
1806001	Excess Provisions Written Back-Property Tax	-	-
1806002	Excess Provisions Written Back-Octroi	-	-
1806003	Excess Provisions Written Back-Cess	-	-
1806004	Excess Provisions Written Back-Water Supply	-	-
1806005	Excess Provisions Written Back-Advertisement Tax	-	-
1806006	Excess Provisions Written Back-Rent	-	-
1808001	Miscellaneous-Income	-	3063680.48
2101001	Salary, Wages and Bonus-Salary & Allowance-Officers	13281353	-
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	350252499	-
2101003	Salary, Wages and Bonus-Wages	9721130	-
2101004	Salary, Wages and Bonus-Exgratia	747000	-
2101005	Salary, Wages and Bonus-Bonus	-	-
2101006	Salary, Wages and Bonus-Octroi Performance Bonus	-	-



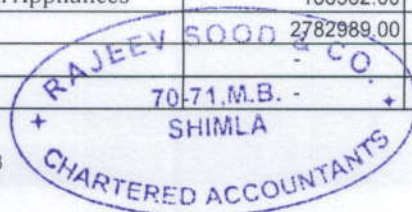
2102001	Benefits and Allowances-Overtime Allowance	-	-
2102002	Benefits and Allowances-LTC	-	-
2102003	Benefits and Allowances-Medical reimbursement	5705763	-
2102004	Benefits and Allowances-Tution Fees	-	-
2102005	Benefits and Allowances-Education Allowance	-	-
2102006	Benefits and Allowances-Uniform to Staff	-	-
2102007	Benefits and Allowances-Compensation to Staff	-	-
2102008	Benefits and Allowances-Honorarium to Corporators	3923628	-
2102009	Benefits and Allowances-Honorarium to Officers & Staff	-	-
2102010	Benefits and Allowances-Training	-	-
2102011	Benefits and Allowances-Staff Welfare Expenses	-	-
2102012	Benefits and Allowances-HRD activities	4084500	-
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab. Staff	-	-
2103001	Pension-Pension	-	-
2103002	Pension-Family Pension	-	-
2103003	Pension-Pension Contribution	21799670	-
2103004	Pension-Pension Fund Deficit Contribution	163491051	-
2103005	Pension-Contribution to other Funds	21180053	-
2104001	Other Terminal & Retirement Benefits-Leave Encashmnet	23960350	-
2104002	Other Terminal & Retirement Benefits-Death cum Retirement Gratuity	9070087	-
2104003	Other Terminal & Retirement Benefits-Contribution to PF or other Funds	306039	-
2104004	Other Terminal & Retirement Benefits-Leave Salary Conntribution	-	-
2201001	Rent, Rates and Taxes- Rent	9000	-
2201002	Rent, Rates and Taxes- Land Revenue	-	-
2201003	Rent, Rates and Taxes- Land Revenue	-	-
2201101	Office maintenance-Electricity	2531463	-
2201102	Office maintenance-Water	228534	-
2201103	Office maintenance-Security expenses	1146528	-
2201104	Office maintenance-Internet Expenses	6032	-
2201105	Office maintenance-Laboratory Expenditure	103946	-
2201201	Communication Expenses-Telephone	636055	-
2201202	Communication Expenses-Mobile	35800	-
2201203	Communication Expenses-Fax	-	-
2202001	Books & Periodicals-Megasines	-	-
2202002	Books & Periodicals-Newspapers	30169	-
2202003	Books & Periodicals-Journals	-	-
2202004	Books & Periodicals-Books	5688	-
2202101	Printing and Stationery-Service Postage	387982	-
2202102	Printing and Stationery-Printing	1034374	-
2202103	Printing and Stationery-Stationery	78209	-
2202104	Computer consumables	90378	-
2203001	Traveling & Conveyance-Fuel	-	-
2203002	Traveling & Conveyance-Traveling	50604	-
2203003	Traveling & Conveyance-Petrol & Diesel	1944933	-
2204001	Insurance	2788491	-
2205001	Audit Fees	669709	-
2205101	Legal Expenses-Legal Fees	6555058	-
2205102	Legal Expenses-Cost of Recovery of Tax Revenue	-	-
2205103	Legal Expenses-Suit Compromises	30000	-
2205301	Professional and other fees-Architect Fees	122301	-
2205302	Professional and other fees-Engineers Fees	135000	-
2205303	Professional and other fees-Technical Fees	695814	-
2205304	Professional and other fees-Consultancy Charges	1240239	-
2206001	Advertisement and Publicity-Hospitality Expenses	153014	-
2206002	Advertisement and Publicity-Advertisement	824973	-



2206003	Advertisement and Publicity-Organisation of Festival	-	547779
2206101	Membership & Subscription	23600	-
2208001	Others- Expenditure on Urban Forestry	1809872	-
2208002	Others- Cremation of unclaimed Dead Bodies	69916	-
2208003	Others- Other Office Expenses	4190297	-
2301001	Power & Fuel	2774896	-
2302001	Bulk Purchases-Electricity	47120274	-
2302002	Bulk Purchases-Water	-	-
2303001	Consumption of Stores-Stores	-	-
2304001	Hire Charges-Machinery Rent	-	-
2304002	Hire Charges-Others	-	-
2305001	Repair & Maintenance Infrastructure Assets-Road & Bridges	9006952	-
2305002	Repair & Maintenance Infrastructure Assets-Fly Overs	299059	-
2305003	Repair & Maintenance Infrastructure Assets-Water Supply Lines	284	-
2305004	Repair & Maintenance Infrastructure Assets-Street Lighting	-	-
2305005	Repair & Maintenance Infrastructure Assets-Storm Water	-	-
2305006	Repair & Maintenance Infrastructure Assets-Drains	132103	-
2305007	Repair & Maintenance Infrastructure Assets-Traffic Signals	-	-
2305008	Repair & Maintenance Infrastructure Assets-Sewerage Lines	-	-
2305009	Repair & Maintenance Infrastructure Asset- Footh path	2702801	-
2305010	Repair & Maintenance Infrastructure Assets-Others	3074794	-
2305101	Repair & Maintenance-Civic Amenities-Parks	436860	-
2305102	Repair & Maintenance-Civic Amenities-Gardens	-	-
2305103	Repair & Maintenance-Civic Amenities-Lakes	-	-
2305104	Repair & Maintenance-Civic Amenities-Playgrounds	357738	-
2305105	Repair & Maintenance-Civic Amenities-Art & Culture	-	-
2305106	Repair & Maintenance-Civic Amenities-Parking Lots	159000	-
2305107	Repair & Maintenance-Civic Amenities-Markets	-	-
2305108	Repair & Maintenance-Civic Amenities-Houses	-	-
2305109	Repair & Maintenance-Civic Amenities-Commercial Complex	636370	-
2305110	Repair & Maintenance-Civic Amenities-Hospitals	-	-
2305111	Repair & Maintenance-Civic Amenities-Swimming Pools	-	-
2305112	Repair & Maintenance-Civic Amenities-Stadium	-	-
2305113	Repair & Maintenance-Civic Amenities-Nursery	-	-
2305114	Repair & Maintenance-Civic Amenities-Play Materials	-	-
2305115	Repair & Maintenance-Civic Amenities-Public Toilets	465954	-
2305201	Repair & Maintenance-Buildings-Official Buildings	532758	-
2305202	Repair & Maintenance-Buildings-Residential Buildings	3711977	-
2305301	Repair & Maintenance-Vehicle-	6625710	-
2305901	Repair & Maintenance-Others-Furniture Fixture	126254	-
2305902	Repair & Maintenance-Others-Electrical appliances	375219	-
2305903	Repair & Maintenance-Others-Office Equipment	12664	-
2305904	Repair & Maintenance-Others-Other Fixed Assets	82131	-
2305905	Repair & Maintenance-Others-Survey & Drawing Equipment	-	-
2308001	Other Operating & Maintenance expenses-Testing & Inspections	-	-
2308002	Other Operating & Maintenance expenses-Water Purification	-	-
2308003	Other Operating & Maintenance expenses-Garbage Clearance	84134275	-
2308004	Other Operating & Maintenance expenses-Patients food	-	-
2308005	Other Operating & Maintenance expenses-Patients laundry	-	-
2308006	Other Operating & Maintenance expenses-Tax for Public Transport Vehicles	-	-
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	6393360	-
2406004	Interest on Reversal of ITC	2025298	-
2308008	Other Operating & Maintenance expenses-Others	-	-
2308009	Food for ABC-AR Centre and Gau-Sadan	-	-



2401001	Interest on Loan from Centraal Govt-	-	-
2402001	Interest on Loan from State Govt.	-	-
2403001	Interest on Loan from Govt. Bodies & Associations	-	-
2404001	Interest on Loan from Internal Agencies	-	-
2405001	Interest on Loan from Banks & other Financial Institutions	-	-
2406001	Other Interest-Leases	-	-
2406002	Other Interest-Hire Purchases	-	-
2406003	Late fee/Interest/Damage Charges	-	-
2407001	Bank Charges	11336.48	-
2408001	Other Finance Expenses-Discout on early/prompt payment	-	-
2408002	Other Finance Expenses-Commitment Charges	-	-
2408003	Rebate on collections through online mode	0.5	-
2501001	Election Expenses	-	-
2502001	Own Programme	189980	-
2502002	Skilled development Programme for Women	-	-
2503001	Share in Programme of others	226730	-
2601001	Revenue Grants for-Water Works	-	-
2601002	Revenue Grants for-Road & Buildings	-	-
2601003	Revenue Grants for-Health	-	-
2602001	Revenue Contribution-Water Works	-	-
2602002	Revenue Contribution-Road & Buildings	-	-
2602003	Revenue Contribution-Health	-	-
2603001	Revenue Subsidies-Water Works	-	-
2603002	Revenue Subsidies-Road & Buildings	-	-
2603003	Revenue Subsidies-Health	55000	-
2701001	Provisions for Doubtful receivables-Property Tax	-	-
2701002	Provisions for Doubtful receivables-Cess	-	-
2701003	Provisions for Doubtful receivables-Fees & User Charges	-	-
2701004	Provisions for Doubtful receivables-Rent	-	-
2701005	Provisions for Doubtful receivables-Sewerage Tax	-	-
2701006	Provisions for Doubtful receivables-Water Tax	-	-
2701007	Provisions for Doubtful receivables-Show Tax	-	-
2702001	Provision for other Assets-Stores	-	-
2702002	Provision for other Assets-Fixed Assets	-	-
2702003	Provision for other Assets-Investments	-	-
2703001	Revenue Written off-Property Tax	-	-
2703002	Revenue Written off-Assigned Revenues	-	-
2703003	Revenue Written off-Grants	-	-
2703004	Revenue Written off-Sewerage Tax	-	-
2703005	Revenue Written off-Water Tax	-	-
2703006	Revenue Written off-Show Tax	-	-
2703007	Revenue written off - Rent	-	-
2704001	Assets Written off-Stores	-	-
2704002	Assets Written off-Fixed Assets	-	-
2704003	Assets Written off-Others	-	-
2705001	Miscellaaneous Expenses Written off-Issue Expenses	-	-
2705002	Miscellaaneous Expenses Written off-Others	-	-
2711001	Loss on disposal of Assets	-	-
2712001	Loss on disposal of Investments	-	-
2713001	Decline in Value of Investments	-	-
2722001	Depreciation-Buildings	99425790.00	-
2723001	Depreciation-Roads & Bridges	96349918.00	-
2723101	Depreciation-Sewerage and Drainage	64440324.00	-
2723201	Depreciation-Waterways	32067776.00	-
2723301	Depreciation-Public Lighting	12004500.00	-
2724001	Depreciation-Plant & Machinery	4315458.00	-
2725001	Depreciation-Vehicles	12504366.00	-
2726001	Depreciation-Office & Other Equipments	5011088.00	-
2727001	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	188582.00	-
2728001	Depreciation-Other Fixed Assets	2782989.00	-
2801001	Period Period Items-Taxes-Taxes	-	-
2801002	Period Period Items-Taxes-Octroi	-	-



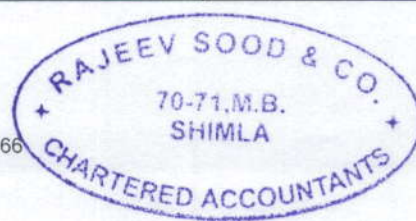
2801003	Period Period Items-Taxes-Toll	-	-
2801004	Period Period Items-Taxes-Cess	-	-
2802001	Period Period Items-Other Revenues	-	-
2803001	Recovery of revenue written off-All types of Taxes	-	-
2803002	Recovery of revenue written off-Fees & User Charges	-	-
3505001	Audit Expenses Payable	-	387418
2804001	Period Period Items-Other Income	-	19215976
2805001	Refund of Taxes-All Type of Taxes	-	-
2806001	Refund of Other Revenues-Water Supply	-	-
2806002	Refund of Other Revenues-Rent	-	-
2808001	Prior Period Items-Other Expenses	42712687	-
2901001	Transfer to Reserve Fund -Reserve	-	-
3101001	Municipal Fund-Closing Balance	-	1074245887
3101002	Municipal Fund-Adjustments to Opening Balance sheet	-	-
3109001	Excess of Income and Expenditure	100112568.1	-
3111001	Special Funds-Road Fund	-	-
3111002	Special Funds- Water Supply Fund	-	-
3111003	Special Funds-City Development Fund	-	-
3115001	Sinking Funds- Borrowing Repayment Fund	-	-
3115002	Sinking Funds- Assets Replacement Fund	-	-
3117001	Trust or Agency Funds-General Provident Fund	-	331338569.5
3117002	Trust or Agency Funds-Pension & Gratuity Fund	-	16427663.75
3117003	Trust or Agency Fund - Contributory Pension Fund	-	13208416.59
3121001	Capital Contribution	-	4699187947
3121101	Capital Reserve	-	-
3122001	Borrowing Redemption reserve	-	-
3123001	Special Funds	-	-
3124001	Statutory Reserve	-	-
3125001	General Reserve	-	-
3126001	Revaluation Reserve	-	-
3201001	Grant/Contribution from Central Government-	-	271178192.6
3202001	Grant/Contribution from State Government	-	158606714.6
3203001	Grant/Contribution from Other govt. Agencies	-	147716404.6
3204001	Grant/Contribution from Financial Institutions	-	-
3205001	Grant/Contribution from Welfare Bodies	-	-
3206001	Grant/Contribution from International Organisation	-	10649045
3208001	Grant/Contribution from Others	-	233000
3301001	Loans from Central Government	-	-
3302001	Loans from State Government	-	-
3303001	Loans from Government Bodies & Associations	-	-
3304001	Loans from International Agencies	-	-
3305001	Loans from Banks & Financial Institutions	-	-
3306001	Other Term Loans -HP	-	-
3307001	Bonds & Debentures	-	-
3308001	Other Loans	-	-
3311001	Loans from Central Government	-	-
3312001	Loans from State Government	-	-
3313001	Loans from Government Bodies & Associations	-	-
3314001	Loans from International Agencies	-	-
3315001	Loans from Banks & Financial Institutions	-	-
3316001	Other Term Loans	-	-
3317001	Bonds & Debentures	-	-
3318001	Other Loans	-	-
3401001	Deposit from Contractors/Suppliers-EMD	-	4525537
3401002	Deposit from Contractors/Suppliers-Security Deposit	-	116488282
3402001	Deposits Received-Revenues-Octroi	-	-



3402002	Deposits Received-Revenues-Transit	-	-
3402003	Deposits Received -Revenues-Water	-	16282009
3402004	Deposits Received -Revenues-Electricity	-	-
3402005	Deposits Received -Revenues-Rental etc.	-	-
3403001	Deposits Received from Staff	-	-
3408001	Deposits Received from Others	-	9802254.5
3408002	Deposit Received- From Working Women Hostel	-	46000
3411001	Deposit Works -Civil Works	-	800000
3412001	Deposit Works -Electrical Works	-	-
3413001	Deposit Works- Others	-	10936087
3418001	Deposit Work -Other deposit works	-	-
3501001	Creditors-Suppliers	-	2174739965
3501002	Creditors-Contractors	-	23551883
3501003	Creditors-Expenses	-	14821819.12
3501004	Creditors-Payable against grants	-	-
3501005	Creditors-Payavble against specific scheme	-	1078
3501006	Creditors-Contractors Advance Control Account	-	-
3501101	Employees Liabilities- Gross Salary	6990279	-
3501102	Employees Liabilities- Net Salary	-	41618387
3501103	Employees Liabilities- Salary Unpaid	-	-
3501104	Employees Liabilities- PF Payable	-	-
3501105	Employees Liabilities- Pension	-	-
3501106	Employees Liabilities- Gratuity	-	-
3501107	Employees Liabilities- Welfare funds	-	473517
3501108	Employees Liabilities- Leave Salary Payable	-	2383371
3501201	Interest Accured and due-Loans	-	-
3501202	Interest Accured and due-HP	-	-
3502001	Recoveries Payble-P.F.deductions	-	3536762
3502002	Recoveries Payble-LIC	-	2071251
3502003	Recoveries Payble-Loans	967106	-
3502004	Recoveries Payble-Societies	-	175111
3502005	Recoveries Payble-Service Tax	10632096	-
3502006	Recoveries Payble-Professional Tax	-	-
3502007	Recoveries payable TDS	1081724	-
3502008	Recoveries payable Trade Tax	-	-
3502009	Recoveries payable Sales Tax/VAT	-	-
3502010	Recoveries Payble-Works Contract etc.	-	18821006
3502011	Recoveries Payble-GIS	-	32128
3502012	Recoveries Payble-Recovery from staff on deputation	-	28607213
3502013	Recoveries Payble-Others	-	47748108
3502014	TDS under GST	483597	-
3502015	Water Charges	-	77508692
3502016	Penalty on Royalty (works contract etc.)	-	2053518
3503001	Govt. Dues Payble-Library Cess	-	-
3503002	Govt. Dues Payble-Education Cess	-	-
3503003	Govt. Dues Payble-Court Atteachment etc.	3011651	-
3503004	Govt. Dues Payble-Water Cess	-	-
3503005	Govt. dues etc. payable- Workers Welfare Cess	44847595.1	-
3504001	Refunds Payble-Taxes	-	-
3504002	Refunds Payble-Other Revenues	-	-
3504003	Refunds Payble-Grants	-	-
3504004	Refunds Payble-Deposit Works	-	-
3504005	Refunds Payble-Attached Properties	-	-
3504006	Refunds Payble-Octori	-	-
3504007	Refunds Payble-Cess	-	-
3504008	Refunds Payble-Water Supply	-	-
3504009	Refunds Payble-Rent	-	-
3504101	Advance Collection of Revenues-Property Tax	-	-



3504102	Advance Collection of Revenues-Water Supply	-	-
3504103	Advance Collection of Revenues-Cess	-	-
3504104	Advance Collection of Revenues-Licence Fees	-	-
3504105	Advance Collection of Revenues-Rent	-	-
3504106	Advance Collection of Revenues-Advertisement Charges	-	1055862
3508001	Others-Compensation Payble	-	-
3508002	Others-Stale Cheque	-	-
3508003	Others-HP Payble	-	-
3508004	Others-HP Interest Receivable Control Account etc.	-	-
3509001	Sale Proceeds-Assets	-	149609
3509002	Sale Proceeds-Investments	-	-
3509003	Sale Proceeds-Atteched Properties	-	-
3601001	Provision for Expenses	-	-
3602001	Provision for Interest	-	-
3603001	Provision for other Assets-Stores	-	-
3603002	Provision for other Assets-Investments	-	-
4101001	Land-Grounds	16467307	-
4101002	Lands -Under Buildings	388610637	-
4101003	Land-Open Markets & Structures	1035923236	-
4101004	Land-Parks	172277717	-
4101005	Land-Gardens	373077	-
4101006	Land-Vacant Municipal Land	1275432425	-
4101007	Land-Forest Land	53278471	-
4101008	Land-Trees	-	-
4102001	Buildings- Residential	257784259	154316127
4102002	Buildings- Official	283124362	221873644
4102003	Buildings- Commercial	1009481738	764930545
4102004	Buildings -Pump houses	-	-
4102005	Buildings -Toilets	110379289	44751253
4102006	Buildings -Houses	110758487	19892544
4102007	Buildings--Parking	614057914	150854139
4102008	Fixed Assets-Buildings-Labour Hostel	10788928	3167386
4103001	Roads & Bridges -Concrete	99388552	31447980
4103002	Roads & Bridges -Black Topped	1130121190	656627395
4103003	Roads & Bridges -Foot Path	520019450	211261022
4103004	Roads & Bridges -Bridges	106112798	49075008
4103005	Roads & Bridges -Staires & Alleys	22521775	11295259
4103101	Sewerage & Drainage -Drainage	93453643	26509037
4103102	Sewerage & Drainage -Sewerage Lines	586085573	180978246
4103103	Sewerage & Drainage-Storm Water Drain/Nallah	183094955	59558875
4103201	Water ways -Bore Wells	440616777	153657326
4103202	Water ways -Open Wells	410426	199394
4103203	Water ways- Reservoirs	2691279	1251785
4103301	Public Lighting -Lamp Posts	255056673	147667855
4103302	Public Lighting -Transformers	2083935	1191158
4104001	Plant & Machinery -Project Machinery	45870494	44747955
4104002	Plant & Machinery -Pump House Machinery	1040129	686693
4104003	Plant & Machinery -Others	145123218	121874927
4105001	Vehicles -Ambulance	-	-
4105002	Vehicles -Buses	-	-
4105003	Vehicles -Cars	3946729	3422194
4105004	Vehicles- Jeeps	6502629	5647735
4105005	Vehicles -Cranes	5153708	4476380
4105006	Vehicles -Trucks	146578187	77608034
4105007	Vehicles -Tankers	-	-
4105008	Fixed Assets- Vehicles- Motor Bike	159316	93928
4106001	Office & other Equipments- Air Conditioners	-	-
4106002	Office & other Equipments -Computers	16304560	14355515
4106003	Office & other Equipments- Faxes	46984	45809
4106004	Office & other Equipments -Photocopiers	1164944	1080823



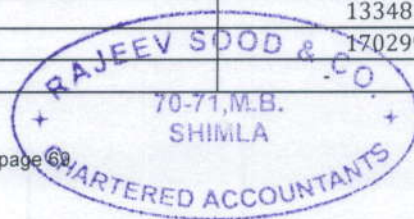
4106005	Office & other Equipments -Refrigerators	36764	35791
4106006	Office & other Equipments -Laboratories	853395	763326
4106007	Office & other Equipments -Heater	291951	182084
4106008	Office & other Equipments -Others	27930793.78	5619277
4107001	Furniture, Fixture, Fittings and Electrical Appliances -Cabinets	467669	436467
4107002	Furniture, Fixture, Fittings and Electrical Appliances -Cupboards	-	-
4107003	Furniture, Fixture, Fittings and Electrical Appliances -Chairs	1692054.6	986204
4107004	Furniture, Fixture, Fittings and Electrical Appliances -Fans	21128	16806
4107005	Furniture, Fixture, Fittings and Electrical Appliances -Electrical Fittings	302555	232818
4107006	Furniture, Fixture, Fittings and Electrical Appliances -Tables	1199593.76	672496
4107007	Furniture, Fixture, Fittings and Electrical Appliances -Sofa Sets	677342	587651
4107008	Furnitures, Fixtures & Fittings-Others	758439	458861
4108001	Other Fixed Assets -Dumper container	13698920	10318650
4108002	Other Fixed Assets -Dust Bin	9539032	6878241
4108003	Office & Other Equipments-Other fixed Assets-Other	30974261	21245050
4109001	Assets Under Disposal	-	-
4112001	Accumulated Depreciation-Buildings	-	-
4113001	Accumulated Depreciation-Roads & Bridges	-	-
4113101	Accumulated Depreciation-Sewerage and Drainage	-	-
4113201	Accumulated Depreciation-Waterways	-	-
4113301	Accumulated Depreciation-Public Lighting	-	-
4114001	Accumulated Depreciation-Plant & Machinery	-	-
4115001	Accumulated Depreciation-Vehicles	-	-
4116001	Accumulated Depreciation-Office and Other Equipments	-	-
4117001	Accumulated Depreciation-Furniture,Fixtures,Fitting and Electrical Appliances	-	-
4118001	Accumulated Depreciation-Other Fixed Assets	-	-
4121001	Specific Grants -Water Works	166940	-
4121002	Specific Grants -Road & Buildings	3853898	-
4121003	Specific Grants -Health	59904007	-
4121004	CWIP-Specific Grants-Sanitation & S.W.Management	1814788	-
4121005	CWIP-Specific Grants-Civic Amenities	8575498	-
4121006	Specific Grants-Urban Poverty All. & Soc. Welfare	-	-
4122001	Special funds -Water Works	-	-
4122002	Special Funds -Road & Buildings	436855	-
4122003	Special funds -Health	-	-
4123001	Specific Shemes-Water works	-	-
4123002	Specific Shemes-Road &Buildings	12018300	-
4123003	Specific Shemes-Health	-	-
4123004	CWIP-Specific Schemes-Sanitation & Solid Waste Man	-	-
4123005	CWIP -- Specific schemes - Civic Amenities	10358505	-
4123006	CWIP-Specific Schemes-Urban Poverty Alleviation	-	-
4201001	Investments General Fund-Central Govt Securities	-	-
4202001	Investments General Fund-State Govt. Securities	-	-
4203001	Investments General Fund- Debantures and Bonds	-	-
4204001	Investments General Fund-Preference and Shares	-	-
4205001	Investments General Fund-Equity Shares	510000	-
4206001	Investments General Fund-Uniots of Mutual Funds	-	-
4207001	Investments General Fund-Others	649445050	-
4208001	Investments General Fund-Other Investments	-	-
4209001	Investments General Fund-Accumulated Provision	-	-
4211001	Investments Other Fund-Central Govt Securities	-	-
4212001	Investments Other Fund-State Govt. Securities	-	-
4213001	Investments Other Fund- Debantures and Bonds	-	-
4214001	Investments Other Fund-Preference and Shares	-	-
4215001	Investments Other Fund-Equity Shares	-	-
4216001	Investments Other Fund-Uniots of Mutual Funds	-	-



4207001	Investments General Fund-Others	649445050	-
4208001	Investments General Fund-Other Investments	-	-
4209001	Investments General Fund-Accumulated Provision	-	-
4211001	Investments Other Fund-Central Govt Securities	-	-
4212001	Investments Other Fund-State Govt. Securities	-	-
4213001	Investments Other Fund- Debantures and Bonds	-	-
4214001	Investments Other Fund-Preference and Shares	-	-
4215001	Investments Other Fund-Equity Shares	-	-
4216001	Investments Other Fund-Uniots of Mutual Funds	-	-
4218001	Investments Other Fund-Other Investments	339362079.3	-
4219001	Investments Other Fund-Accumulated Provision	-	-
4301001	Store -Opening Stock	-	-
4301002	Store -Closing Stock	-	-
4301003	Store -Purchases	12135530	-
4302001	Loose Tools	81399	-
4303001	Books	-	-
4308001	Other-Other Stock in Hand	85344	-
4311001	Receivable for property Taxes	105606597.4	-
4311901	Receivable for Other Taxes-Sewarage Tax	-	-
4311902	Receivable for Other Taxes-Water Tax	-	-
4311903	Receivable for Other Taxes-Show Tax	644125	-
4312001	Receivable for Cess	-	-
4313001	Receivable for Fees & User charges-Licence fees	270902	-
4313002	Receivable for Fees & User charges-Advertisement Fees	-	-
4313003	Receivable for Fees & User charges-Water Supply	159154405.8	-
4313004	Receivable for Fees & User charges-Connection and Maintenance Charges	-	-
4314001	Receivable from Other Sources-Rent	165678668.9	-
4314002	Receivable from Other Sources-Interest accrued & Due	39935477.59	-
4314003	Receivable from Other Sources-Interest Accured & not due	-	-
4314004	Receivable from Other Sources-Undertakings	-	-
4314005	Receivable from Other Sources-Interest due from Employees	519602	-
4314006	Receivable from Other Sources-Hospital Dues	2125548	-
4314007	Receivable from Others	-	-
4315001	Receivablefrom Govt.-Grants	-	-
4315002	Receivablefrom Govt.-Assigned Revenues	-	-
4318001	Receivable Control Account-Property Tax	-	-
4318002	Receivable Control Account-Cess	-	-
4318003	Receivable Control Account-Water supply	-	-
4318004	Receivable Control Account-Rent	7717684.12	-
4319101	State Govt. Cesses/levies in Property Taxes- Control account	-	-
4319201	State Govt. Cesses/levies in Water Taxes- Control account	-	-
4319901	State Govt. Cesses/levies in Other Taxes- Control account	-	-
4321001	Provision for outstanding Property Taxes	-	-
4321101	Provisions for outstanding Water Taxes	-	-
4321201	Provision for outstanding sewerage Tax	-	-
4321202	Provision for outstanding shows Taxes	-	-
4323001	Provision for outstanding Fees & User Charges-Water Supply	-	-
4323002	Provision for outstanding Fees & User Charges-Rent	-	-
4324001	Provision for outstanding other receivable	-	-
4329101	State govt. Cesses/levies in Property Taxes- Provision account	-	-
4329201	State covt. Cesses/levies in Water Taxes- Provision account	-	-
4329901	State Govt. Cesses/levies in Other Taxes- Provision account	-	-
4401001	Establishment	-	-
4402001	Administration	-	-
4403001	Operations & Maintenance	-	-
4501001	Cash in Hand	1594	-
4502101	Municipal Fund-Nationalised Banks-SBI Shimla	87470265.64	-
4502102	IDBI Bank - 98847	8168336	-



4502103	UCO BANK(ARTRAC), Shimla (Municipal SWPP Account)	77063.75	-
4502104	MC Fund- Indian Bank, Shimla(Property Tax Account)	26600165.04	-
4502105	MC Fund- Punjab & Sind Bank, Sanjauli (WWH)	3641704.76	-
4502106	Union Bank of India, The Mall Shimla	4537176	-
4502201	Municipal Fund-Other Schedule Banks-HDFC Bank The Mall Shimla	0.56	-
4502202	MC Fund, HDFC Bank, The Mall Shimla (Green Fees Collection)	-	-
4502203	MC Fund, HDFC Bank, The Mall Shimla (Water & Sewerage Collection)	3433358.27	-
4502204	MC Fund, HDFC Bank, The Mall Shimla (Property Tax Collection)	-	-
4502205	HDFC (Building Map Approval Application)	-	-
4502206	(Gateway)	733136.02	-
4502207	AU Small Finance Bank, The Mall Shimla	61944226	-
4502208	AXIS Bank, The Mall Shimla (Online Gateway)	842979	-
4502209	IDFC First Bank (My City My App)	59366340.04	-
4502211	HDFC Bank (Birth and Death Registration) (50200099772693)	374.88	-
4502301	Municipal Fund-Schedule Cooperative Banks-HPSCB Ltd (Main Shimla)	14163678.7	-
4502302	Municipal Fund-H.P.State Co.Op .Bank, The Mall Sml	9921481	-
4502303	Municipal Fund-Schedule Co.Op Bank- HPSCB, Shimla	20075973.41	-
4502304	HPSCB Main (43810137685)	28236901	-
4502401	Municipal Fund-Post Office	-	-
4504101	Special Funds- Nationalised Banks-State Bank of Patiyala	-	-
4504102	Special Fund-Contributory Pension Fund (PNB Main)	-	-
4504103	Special Fund-State Bank of India (P&G Fund)	11178823.84	-
4504201	IDFC First Bank (10194569208) GPF	24685008.83	-
4504301	Balance with Special Funds- Scheduled Co.Op Banks-H.P.State Co.Op.Bank	3380651.44	-
4504401	Balance with Special Funds- Post Office	-	-
4506101	Grant Fund-UCO Bank, ARTRAC Shimla (Biodiversity Management Committee A/C)	302052.75	-
4506102	Grant Fund -Balance with Bank PNB near Lift	505335.59	-
4506103	Grant Fund -Balance with Bank UCO Bank Main	-	-
4506104	Grant Fund -Balance with District Treasury(PLA)	-	-
4506105	Grant Fund-Indian Bank, The Mall, Shimla (JNNURM)	-	-
4506106	Grant Fund- SBI, Shimla (ASCROW ACCOUNT)	94542	-
4506107	Punjab & Sind Bank, The Ridge, Shimla	397561.06	-
4506108	Grant Fund - AMRUT (Indian Bank)	3628357	-
4506109	Central Bank of India (Zero Waste Project)	-	-
4506110	SBI, Lower Bazar, Shimla(JNNURM-EU)	72972.25	-
4506111	IDFC First Bank (10140656547)	55999839.34	-
4506112	UCO Bank, ARTRAC, Grant Fund (Swachh Bharat Mission)	816599	-
4506113	Grant Fund-Nationlized-SBI Bank,Anaj Mandi, PMAY (HFA) FUND	-	-
4506114	AU Small Finance Bank (SFC) (2301238147720122)	3794874	-
4506115	Grant Fund-Nationlized-Indian Bank, Scandal Point, The Mall Shimla- Public Contribution A/c	3659387.05	-
4506116	Grant Fund-Nationlized- Bank of Baroda, The Mall Shimla-CFC	47289522	-
4506117	Grant Fund-Nationlized- UCO Bank Main, The Mall Shimla-"Cesus"	2475321	-
4506118	Grant Fund-Nationlized- IDBI Bank, The Mall Shimla	123675747	-
4506119	UCO Bank, the Mall Shimla (Sanitary Landfill site)	27930001.35	-
4506120	SBI Kalibari, (Rehabilitation of water supply)	-	-
4506121	SBI Kalibari, (Ashiana-1)	6461098.48	-
4506122	UCO Bank, the Mall Shimla (Ashiana-II)	-	-
4506123	UCO Bank, the Mall Shimla (RAY)	9167244.83	-
4506124	SBI Kalibari, (Sewerage Networking)	31114	-
4506125	H.P. Gramin Bank (Misc. A/c)	19910770	-
4506126	Punjab National Bank (AMRUT)	-	-
4506127	UCO Bank, ARTRAC (PMAY)	-	-
4506128	Union Bank, The Mall Shimla (SJVN Ltd.)	1505774.59	-
4506129	Union Bank, The Mall Shimla (SJVN Ltd.) Laboratory	7886.39	-
4506131	Indian Bank (SMILE BEGGARY SCHEME) (7907991536)	1688489	-
4506201	Grant Fund-J and k Bank, The Mall, Shimla (JNNURM)	5323738.54	-
4506202	Grant Fund (JNNURM)- ICICI Bank, Shimla	133481	-
4506203	Grant Fund-J and k Bank, Shimla (JNNURM - PIU)	170299	-
4506204	J&K Bank, Shimla (JNNURM - ASHIANA)	-	-



4506205	ICICI Bank Shimla (JNNURM Ashiana-II)	-	-
4506206	HDFC Bank Shimla (JNNURM-RAY)	1889494.31	-
4506207	H.P.State Co.-Op. Bank (e-Gov.) (43810135691)	16963230.73	-
4506208	UCO BANK(ARTRAC), Shimla (Small Grant - ICLEI-SA)	-	-
4506209	ICICI Bank, Shimla (JNNURM-Capacity Building)	244399	-
4506210	HDFC Bank Shimla (CHALLENGE FUND)	182499	-
4506211	IndusInd Bank Shimla(JNNURM-Sanitary Landfil Site)	-	-
4506212	Grant Fund, Beneficiary Share A/c, Himachal Gramin Bank, The Mall Shimla (Ashiana-JNNURM)	16633689	-
4506213	AXIS Bank, Kasumpti, Grant Fund	128072365	-
4506214	Grant Fund-other Scheduled- Kotak Bank near Lift, The Mall Shimla	214	-
4506215	Grant Fund-other Scheduled-ICICI Bank, The Mall Shimla-CFC	57433	-
4506216	Grant Fund-other Scheduled-HDFC Bank, The Mall Shimla- Shimla Smart City	38428988	-
4506217	Axis Bank 15th CFC	-	-
4506218	RBL Bank (Grant Fund)	-	-
4506219	AU Small Finance Bank	107208400.3	-
4506220	HDFC Bank, The Mall Shimla(NULM) PPP based project	541028	-
4506221	HDFC Bank, The Mall Shimla(SBM)	-	-
4506222	HDFC Bank, The Mall Shimla (Grant Fund) (50100725762752)	0.04	-
4506301	Grant Fund JNNURM (HPSCB Main)	1743782.8	-
4506302	Grant Fund, HP State Co-op Bank, The Mall Shimla (Greater Shimla Water Supply & Sewerage Circle)	-	-
4506303	HPSCB CLC (NULM)	267463	-
4506304	HPSCB Challenge Fund (Beneficiary Share)	230116	-
4601001	Loans and advances to employees-HBA	-	-
4601002	Loans and advances to employees-Conveyance	-	-
4601003	Loans and advances to employees-Computer Advance	76570	-
4601004	Loans and advances to employees-Festival Advance	352320	-
4601005	Loans and advances to employees-Vehicle Advance	-	-
4601006	Loans and advances to employees-Warm Clothing	1107	-
4601007	Loans and advances to employees-Medical Advance	720226	-
4601008	Loans and advances to employees-Others	55578	-
4602001	Employee Provident Fund Loans-	-	-
4603001	Loans to Others-	-	-
4604001	Advance to Suplliers and Contractors-Public Works	826596	-
4604002	Advance to Suplliers and Contractors-Stores	16054137	-
4604003	Advance to Suplliers and Contractors-Material Issued to Contractors/Store	-	422286
4604004	Advance to Suplliers and Contractors-Lease Rentals	5000	-
4604005	Advance to Suplliers and Contractors-HP Accounts	-	-
4605001	Advance to Others-Permanent Advance	243576	-
4605002	Advance to Others-Advance against Projects	7785900	-
4605003	Advance to Others-Advance against Scheme	5707891	-
4605004	Advance to Others-Grants	-	-
4605005	Advance to Others-Temporary Advance to HODs	169830268	-
4606001	Deposit with External Agencies-Electricity	40086289	-
4606002	Deposit with External Agencies-Telephones	12621	-
4606003	Deposit with External Agencies-Water	4388827	-
4606004	Deposit with External Agencies-Petrol Pumps	2200	-
4606005	Deposit with External Agencies - Others	19203840	-



4606008	Deposit with External Agencies-Office & Other Equipments	941593	-
4608001	Other Current Assets-HP Instalments received	-	-
4608002	Other Current Assets-Interest receivable on Loan & Advances	-	-
4608003	Other Current Assets-Scheme Expenses	-	-
4611001	Provisions against Loan, Advances and Deposits-Loan to Others	-	-
4613001	Provisions against Loan, Advances and Deposits-Deposits	-	-
4701001	Deposit Works Expenditure-Civil	-	-
4701002	Deposit Works Expenditure-Electrical	-	-
4701003	Deposit Works Expenditure-Others	-	-
4702001	Inter Unit Accounts-	-	-
4703001	Interest Control Payable-Lease	-	-
4703002	Interest Control Payable-Hire Purchases	-	-
4704001	Suspense Account	41801	-
4801001	Loan Issue Expenses-	-	-
4802001	Discount on Issue of Loans	-	-
4803001	Other Miscellaneous Expenditure	-	-
4809001	Misc. expenditure to be written off - Others	-	-
	Total	13,45,01,91,410	13,45,01,91,410

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



SHIMLA MUNICIPAL CORPORATION


BALANCE SHEET AS ON 31.03.2025

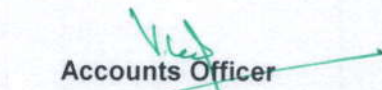
Code No.	Description of Item	Schedule No.	Current Year Amount (₹)	Previous Year Amount (₹)
	<u>LIABILITIES:-</u>			
	<u>Reserve & Surplus</u>			
310	Municipal General Fund	B-1	6,909	9,741
311	Earmarked Funds	B-2	3,610	3,750
312	Reserves	B-3	46,992	41,226
	Total Reserves & Surplus		57,510	54,717
320	Grants, Contributions for Specific Purposes	B-4	5,884	9,101
	<u>Loans:-</u>			
330	Secured Loans	B-5	0	0
331	Unsecured Loans	B-6	0	0
	Total Loans		0	0
	<u>Current Liabilities & Provisions</u>			
340	Deposits Received	B-7	1,471	1,279
341	Deposits Works	B-8	117	118
350	Other Liabilities (Sundry Creditors)	B-9	23,717	31,104
360	Provisions	B-10	0	0
	Total Current Liabilities & Provisions		25,306	32,501
	TOTAL LIABILITIES		88,700	96,320

BALANCE SHEET AS ON 31.03.2025

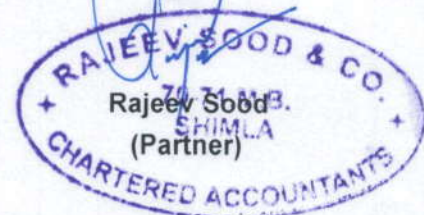
ASSETS:-				
	Fixed Assets	B-11		
410	Gross Block		95,698	89,886
411	Less:- Accumulated Depreciation		35,421	32,130
	Net Block		60,277	57,756
412	Capital Work In Progress		971	971
	Total Fixed Assets		61,249	58,728
	Investments			
420	Investments General Fund	B-12	6,500	6,500
421	Investment Other Funds	B-13	3,394	3,436
	Total Investments		9,893	9,935
	Current Assets Loans & Advances			
430	Stock in Hand (Inventories)	B-14	123	123
431	Sundry Debtors (Receivables) Gross	B-15	4,817	4,636
432	Less:- Accumulated Provisions Against		0	0
	Net amount Outstanding		4,817	4,636
440	Prepaid Expenses	B-16	0	0
450	Cash and Bank Balance	B-17	9,960	19,480
460	Loans, Advances & Deposits	B-18	2,659	3,417
461	Less:- Accumulated Provisions Against		0	0
	Net Amount Outstanding		2,659	3,417
	Total Current Assets, Loans & Advances		17,558	27,656
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			88,700	96,320


Commissioner
M.C.Shimla


Joint Commissioner
M.C. Shimla


Accounts Officer
M.C. Shimla

For: Rajeev Sood & Co.
Chartered Accountants



Place :- Shimla
Date :- 17/10/2025