

**SHIMLA MUNICIPAL CORPORATION**

**BALANCE SHEET**

**AS ON 31.03.2024**

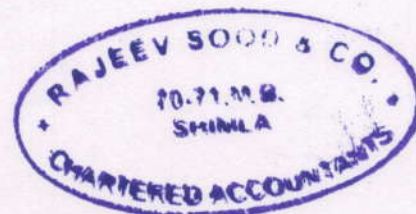
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**SHIMLA MUNICIPAL CORPORATION**

BALANCE SHEET AS ON 31.03.2024

Code No.	Description of Item	Schedule No.	Current Year Amount (₹)	Previous Year Amount (₹)
	<b><u>LIABILITIES:-</u></b>			
	<b><u>Reserve &amp; Surplus</u></b>			
310	Municipal General Fund	B-1	97,41,33,319	1,18,53,67,414
311	Earmarked Funds	B-2	37,50,05,295	35,22,97,744
312	Reserves	B-3	4,12,25,68,750	3,77,44,80,773
	<b>Total Reserves &amp; Surplus</b>		<b>5,47,17,07,364</b>	<b>5,31,21,45,931</b>
320	Grants, Contributions for Specific Purposes	B-4	91,00,86,720	56,34,81,195
	<b><u>Loans:-</u></b>			
330	Secured Loans	B-5	0	0
331	Unsecured Loans	B-6	0	0
	<b>Total Loans</b>		<b>0</b>	<b>0</b>
	<b><u>Current Liabilities &amp; Provisions</u></b>			
340	Deposits Received	B-7	12,79,35,591	13,53,15,883
341	Deposits Works	B-8	1,18,09,152	1,18,77,927
350	Other Liabilities (Sundry Creditors)	B-9	3,11,03,66,136	2,41,79,72,144
360	Provisions	B-10	0	0
	<b>Total Current Liabilities &amp; Provisions</b>		<b>3,25,01,10,879</b>	<b>2,56,51,65,954</b>
	<b>TOTAL LIABILITIES</b>		<b>9,63,19,04,963</b>	<b>8,44,07,93,081</b>



**BALANCE SHEET AS ON 31.03.2024**

	<b>ASSETS:-</b>			
	<b>Fixed Assets</b>	<b>B-11</b>		
410	Gross Block		8,98,85,92,845	8,63,59,44,038
411	Less:- Accumulated Depreciation		3,21,29,68,154	2,90,96,00,880
	<b>Net Block</b>		<b>5,77,56,24,691</b>	<b>5,72,63,43,158</b>
412	Capital Work In Progress		9,71,28,791	9,71,28,791
	<b>Total Fixed Assets</b>		<b>5,87,27,53,482</b>	<b>5,82,34,71,949</b>
	<b>Investments</b>			
420	Investments General Fund	<b>B-12</b>	64,99,55,050	64,99,55,050
421	Investment Other Funds	<b>B-13</b>	34,35,85,441	32,74,77,000
	<b>Total Investments</b>		<b>99,35,40,491</b>	<b>97,74,32,050</b>
	<b>Current Assets Loans &amp; Advances</b>			
430	Stock in Hand (Inventories)	<b>B-14</b>	1,23,02,273	1,23,02,273
431	Sundry Debtors (Receivables) Gross Amount Outstanding	<b>B-15</b>	46,35,51,042	49,67,92,037
432	Less:- Accumulated Provisions Against Bad & Doubtful Receivables		0	0
	<b>Net amount Outstanding</b>		<b>46,35,51,042</b>	<b>49,67,92,037</b>
440	Prepaid Expenses	<b>B-16</b>	0	0
450	Cash and Bank Balance	<b>B-17</b>	1,94,79,80,392	79,75,96,419
460	Loans, Advances & Deposits	<b>B-18</b>	34,17,35,481	33,31,56,551
461	Less:- Accumulated Provisions Against Loans		0	0
	<b>Net Amount Outstanding</b>		<b>34,17,35,481</b>	<b>33,31,56,551</b>
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>2,76,55,69,189</b>	<b>1,63,98,47,280</b>
470	Other Assets	<b>B-19</b>	41,801	41,801
480	Miscellaneous Expenditure(to the extent not written off)	<b>B-20</b>	0	0
	<b>TOTAL ASSETS</b>		<b>9,63,19,04,963</b>	<b>8,44,07,93,081</b>

  
Commissioner  
M.C. Shimla

  
Joint Commissioner  
M.C. Shimla

  
Accounts Officer  
M.C. Shimla

*Compilation based upon limited review of unaudited Accounts*




Place :- Shimla  
Date :- 05/08/2025

**Income and Expenditure Account**  
for the year ending on 31.3.2024

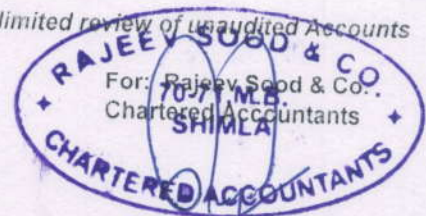
Code No.	Head of Account	Schedule No.	Current Year Amount (')	Previous Year Amount (')
1	2	3	4	5
	<b>INCOME:</b>			
110	Tax Revenue	I-1	16,91,05,228	17,72,25,567
120	Assigned Revenues & Compensation	I-2	36,56,29,568	38,35,84,014
130	Rental Income from Municipal Properties	I-3	3,67,12,169	10,02,48,277
140	Fees & User Charges	I-4	4,80,87,573	7,14,02,096
150	Sale & Hire Charges	I-5	33,97,940	20,25,067
160	Revenue Grants, Contributions & Subsidies	I-6	22,23,51,124	21,59,87,723
170	Income from Investments	I-7	3,26,850	3,43,661
171	Interest Earned	I-8	2,88,49,545	1,39,88,029
180	Other Income	I-9	25,69,622	44,43,166
<b>A</b>	<b>TOTAL INCOME:</b>		<b>87,70,29,619</b>	<b>96,92,47,600</b>
	<b>EXPENDITURE:</b>			
210	Establishment Expenses	I-10	61,75,77,309	68,11,37,257
220	Administrative Expenses	I-11	2,42,02,883	3,80,92,576
230	Operations & Maintenance	I-12	13,84,25,962	9,92,75,430
240	Interest & Finance Expenses	I-13	40,33,544	15,520
250	Programme Expenses	I-14	16,672	11,17,530
260	Revenue Grants, Contributions & subsidies	I-15	2,15,000	13,33,000
270	Provisions & Write off	I-16	0	0
271	Miscellaneous Expenses	I-17	0	0
272	Depreciation	I-18	30,33,67,274	28,99,44,670
<b>B</b>	<b>TOTAL EXPENDITURE:</b>		<b>1,08,78,38,644</b>	<b>1,11,09,15,984</b>
<b>A-B</b>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(21,08,09,025.26)	(14,16,68,383.86)
280	Add: Prior period Items (Net)	I-19	4,25,070.00	62,44,997.00
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period</i>		(21,12,34,095.26)	(14,79,13,380.86)
290	Less: Transfer to Reserve Funds		-	-
	<b>Net balance being surplus/ deficit carried over to Municipal Fund</b>	0	(21,12,34,095.26)	(14,79,13,380.86)

  
Commissioner  
M.C. Shimla

  
Joint Commissioner  
M.C. Shimla

  
Accounts Officer  
M.C. Shimla

Compilation based upon limited review of unaudited Accounts



Place :- Shimla  
Date :- 05/08/2025

# CASH FLOW STATEMENT

## SHIMLA MUNICIPAL CORPORATION

### Consolidated Cash Flow Statement for Year Ended 31st March 2024

Particulars	Amount (Rs.)	Amount (Rs.)
<b>(A) CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Receipts</b>		
Receipts from Taxes	52,44,39,366	
Rent from Municipal Properties	7,18,20,096	
Fees & User Charges	5,36,03,185	
Sale & Hire Charges	22,45,477	
Revenue Grants, Contribution and subsidies	13,27,313	
Other Income	77,33,62,548	1,42,67,97,985
<b>Payments</b>		
Establishment Expenses	(34,60,16,215)	
Administrative Expenses	(2,35,10,104)	
Operations & Maintenance	(51,10,58,691)	
Interest & finance Charges	(2,511)	
Programme Expenses	(16,672)	
Revenue Grants, Contribution and Subsidies	(2,15,000)	(88,08,19,193)
Interest Receipts	2,84,25,945	
Other Receipts	1,10,18,065	
Other Payments	(5,15,72,684)	(1,21,28,674)
<b><u>Net Cash Flow from operating activities</u></b>		<b>53,38,50,118</b>
<b>(B) CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase/Addition to Fixed Assets	(1,23,05,498)	
Sale Proceeds of assets	-	
Purchase of Investments	(93,29,061)	
Sale of Investments	1,50,00,000	
Interest on Investments	1,42,997	(64,91,562)
<b><u>Net Cash Flow from investing activities</u></b>		<b>(64,91,562)</b>



**Payment out of Special Funds**

3117001 Trust or Agency Funds-General Provident Fund	9,37,65,043.00	(30,43,92,320.00)
3117002 Trust or Agency Funds-Pension & Gratuity Fund	20,78,98,122.00	
3117003 Trust or Agency Fund - Contributory Pension Fund	27,29,155.00	

**Grants Receipts**

3201001 Grant/Contribution from Central Government-	40,65,11,861.96	91,74,64,131.96
3202001 Grant/Contribution from State Government	31,43,50,671.00	
3203001 Grant/Contribution from Other govt. Agencies	19,65,26,400.00	
3204001 Grant/Contribution from Financial Institutions	72.665.00	
3206001 Grant/Contribution from International Organisation	2,534.00	
3208001 Grant/Contribution from Others	-	

**Grants Expenditure**

3202001 Grant/Contribution from State Government	7,60,730.00	(17,46,820.00)
3203001 Grant/Contribution from Other govt. Agencies	9,86,090.00	

**Issue of Borrowings**

3401001 Deposit from Contractors/Suppliers-EMD	3,93,633.00	46,70,199.00
3401002 Deposit from Contractors/Suppliers-Security Deposit	15,45,208.00	
3402003 Deposits Received -Revenues-Water		
3408001 Deposits Received from Others	27,19,358.00	
3408002 Deposit Received- From Working Women Hostel	12,000.00	

**Repayment of Borrowings**

3401001 Deposit from Contractors/Suppliers-EMD	-	(3,46,83,016.00)
3401002 Deposit from Contractors/Suppliers-Security Deposit	3,39,31,441.00	
3402003 Deposits Received -Revenues-Water		
3408001 Deposits Received from Others	6,82,800.00	
3408002 Deposit Received- From Working Women Hostel	-	
3413001 Others	68,775.00	

Net Cash Flow from financing activities

62,30,25,417.96

Net Cash Flow (A+B+C)

1,15,03,83,973.19

Opening Balance of Cash and cash equivalents

(1,94,79,80,392.41)

79,75,96,419.22

Closing Balance of Cash and cash equivalents

1,94,79,80,392.41

  
Commissioner  
M.C. Shimla

  
Joint Commssioner  
M.C. Shimla

  
Accounts Officer  
M.C. Shimla



Rajeev Sood  
(Partner)

Place :- Shimla  
Date:-05/08/2025

**SCHEDULES: ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

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

Code No.	Particulars	Amount in (₹)				
		Opening balance as per the last account	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
1	2	3	4	5 (3+4)	6	7 (5+6)
3101001	Municipal Fund	1,18,53,67,414	-	1,18,53,67,414.39	-	1,18,53,67,414.39
3109001	Excess of Expenditure over Income	-	-	-	-	(21,12,34,095.26)
	<b>Total Municipal Fund</b>	<b>1,18,53,67,414.39</b>	<b>-</b>	<b>1,18,53,67,414.39</b>	<b>-</b>	<b>97,41,33,319.13</b>



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

Particulars				Amount in (₹)
	Pension Fund	General Provident Fund	Contributory Pension Fund (Scheme)	Total Funds
Code No.	3117002	3117001	3117003	
<b>(a) Opening Balance</b>	93,63,198.75	32,69,96,973.67	1,59,37,571.59	35,22,97,744.01
<b>(b) Addition to the special Fund</b>	-	-	-	-
i) Transfer from Municipal Fund	23,32,03,324.00	-	-	23,32,03,324.00
ii) Interest /Dividend earned on special fund Investment	-	2,41,031.00	-	2,41,031.00
iii) Profit on disposale of special Fund Investment	-	-	-	-
iv) Appreciation in value of Special Fund Investments	-	-	-	-
v) Other addition	-	10,94,77,246.00	-	34,26,80,570.00
<b>Total (b)</b>	23,32,03,324.00	10,97,18,277.00	-	34,29,21,601.00
<b>Total(a+b)</b>	24,25,66,522.75	43,67,15,250.67	1,59,37,571.59	69,52,19,345.01
<b>(c) Payment out of Fund</b>	-	-	-	-
i) Capital expenditure on fixed assets	-	-	-	-
Others	-	-	-	-
<b>Sub- Total</b>	-	-	-	-
ii) Revenue Expenditure on	-	-	-	-
Payments out of Special Funds	21,02,21,852.00	10,72,63,043.00	27,29,155.00	32,02,14,050.00
Rent	-	-	-	-
Other Administrative Charges	-	-	-	-
<b>Sub- Total</b>	21,02,21,852.00	10,72,63,043.00	27,29,155.00	32,02,14,050.00
iii) Other:	-	-	-	-
Loss on disposale of Special Fund Investment diminuation in value of Special Fund Investments transferred to Municipal Fund	-	-	-	-
<b>Sub- Total</b>	-	-	-	-
<b>Total of (i+ii+iii+) ©</b>	21,02,21,852.00	10,72,63,043.00	27,29,155.00	32,02,14,050.00
<b>Net Balance at the year end (a+b)-(c)</b>	3,23,44,670.75	32,94,52,207.67	1,32,08,416.59	37,50,05,295.01
<b>Grand Total of The Special Fund</b>	3,23,44,670.75	32,94,52,207.67	1,32,08,416.59	37,50,05,295.01



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

Code No.	Particulars	Opening balance (Rs)	Additions during the year	Total	Deductions during the year	Balance at the end of the current year
1	2	3	4	5 (3+4)	6	7 (5-6)
312-10-01	Capital contribution	3774480773.00	348087976.52	4122568749.52	0.00	4122568749.52
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
	<b>Total Reserve Funds</b>	<b>3774480773.00</b>	<b>348087976.52</b>	<b>4122568749.52</b>	<b>0.00</b>	<b>4,12,25,68,749.52</b>



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	35,68,15,228.71	12,14,05,307.58	7,43,62,241.01	-	1,06,65,418.14	2,33,000.00	56,34,81,195.44
(b) Addition to the grants							
i) Grants & Contribution received during the the year	393638363	314237847	195118915	72665	0	0	90,30,67,790.00
ii) Interest/Dividend Received on grants Investments	12873499	81019	907485	0	2534	0	1,38,64,536.96
iii) Profit on disposal of grant investment	-	-	-	-	-	-	-
iv) Appreciations in value of grant Investments	-	-	-	-	-	-	-
v) Other addition	-	-	-	-	-	-	-
Total (b)	40,65,11,861.96	31,43,18,866.00	19,60,26,400.00	72,665.00	2,534.00	-	91,69,32,326.96
Total (a+b)	76,33,27,090.67	43,57,24,173.58	27,03,88,641.01	72,665.00	1,06,67,952.14	2,33,000.00	1,48,04,13,522.40
c) Payment out of Funds							
i) Capital Expenditure on Fixed Assets							
Others	12,29,69,961.57	9,40,35,380.00	13,10,82,634.95	-	-	-	34,80,87,976.52
Sub-Total	12,29,69,961.57	9,40,35,380.00	13,10,82,634.95	-	-	-	34,80,87,976.52
ii) Revenue Expenditure on							
Salary, wages and allowances and repair maintenance work, poor welfare activities etc.	14,94,39,383.49	7,03,65,068.00	11,46,694.61	72,665.00	-	-	22,10,23,811.10
Rent	-	-	-	-	-	-	-
Other Administrative Charges	-	-	-	-	-	-	-
Sub- Total	14,94,39,383.49	7,03,65,068.00	11,46,694.61	72,665.00	-	-	22,10,23,811.10
(iii) Other:							
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) ©	27,24,09,345.06	16,51,29,373.00	13,27,15,419.56	72,665.00	-	-	57,03,26,802.62
Net Balance at the year end (a+b)(-c)	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
Total Grants & Contribution for specific Purpose	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



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

Code No. 1	Particulars 2	Current Year Amount (₹) 3	Previous Year Amount (₹) 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	-	-
<b>Total Secured Loans</b>		-	-

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

Code No. 1	Particulars 2	Current Year Amount (₹) 3	Previous Year Amount (₹) 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	-	-
<b>Total Secured Loans</b>		-	-

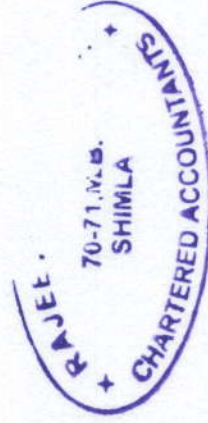
**Schedule B-7: Deposits Received [Code No 340]**

Code No. 1	Particulars 2	Current Year Amount (₹) 3	Previous Year Amount (₹) 4
3401001	EMD From Contractors	39,91,505	35,97,872.00
3401002	Security From Contractors	10,06,91,424	11,04,93,907.00
3402002	Security -Transit	-	-
3402003	Water Security from Customer	1,62,82,009	1,62,82,009.00
3408001	From Others (Security of Community Centre)	69,27,153	49,10,595.00
3408002	Deposit- Working Women	43,500	31,500.00
<b>Total Deposits Received</b>		<b>12,79,35,591.00</b>	<b>13,53,15,883.00</b>



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/ Refunded 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	1,10,77,927.00	-	68,775.00	-	1,10,09,152.00
3418001	Other Deposit Works	-	-	-	-	-
	<b>Total of Deposit Work</b>	<b>1,18,77,927.00</b>	<b>-</b>	<b>68,775.00</b>	<b>-</b>	<b>1,18,09,152.00</b>



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

Code No. 1	Particulars 2	Current Year Amount (₹) 3	Previous Year Amount (₹) 4
3501001	Other Liabilities - Creditors Suppliers	2,17,47,39,965.00	2,17,47,39,965.00
3501002	Other Liabilities - Creditors Contractors	3,27,43,777.00	8,45,24,956.00
3501003	Other Liabilities - Creditors Expenses	1,35,01,489.12	79,79,600.12
3501004	Other Liabilities - Creditors Expenses	-	-
3501005	Creditors- Payable Against Specific Scheme	1,078.00	1,078.00
3501101	Employees Liabilities- Gross Salary	59,14,085.00	59,14,085.00
3501102	Other Liabilities - Employees Liabilities-Net Salary	3,02,98,401.00	3,13,85,302.00
3501103	Other Liabilities - Employees Liabilities-Salary Unpaid	6,54,226.00	6,54,226.00
3501104	Other Liabilities - Employees Liabilities-PF. Payable	39,94,349.00	39,94,349.00
3501105	Other Liabilities - Employees Liabilities- Pension	1,06,56,924.00	1,06,56,924.00
3501106	Other Liabilities - Employees Liabilities- Gratuity	1,91,440.00	1,91,440.00
3501107	Employees Liabilities- Welfare funds	4,21,154.00	4,91,353.00
3501108	Employees Liabilities- Leave Salary Payable	8,21,823.00	8,22,247.00
3502001	Other Liabilities - Recoveries Payables -P.F. Deductios	38,04,727.00	34,17,065.00
3502002	Other Liabilities - Recoveries Payables -LIC	18,67,029.00	19,25,787.00
3502003	Other Liabilities - Recoveries Payables -Loans	(14,61,539.00)	(12,50,032.00)
3502004	Other Liabilities - Recoveries Payables - Societies Loans	74,773.00	68,768.00
3502005	Recovery Payable- Service Tax	(1,39,45,798.00)	(2,49,89,683.00)
3502007	Other Liabilities - Recoveries Payables - TDS	(14,629.00)	22,67,587.00
3502009	Other Liabilities - Recoveries Payables - VAT	5,67,517.00	5,67,517.00
3502010	Recoveries Payble-Works Contract etc.	1,87,74,713.00	1,76,21,739.00
3502011	Other Liabilities - Recoveries Payables - GIS	32,148.00	32,278.00
3502012	Other Liabilities - Recoveries from staff on Deputation	1,32,03,574.00	57,55,490.00
3502013	Other Liabilities - Recoveries Payables - Others (RD)	78,07,13,666.00	70,49,917.00
3502014	TDS under GST	(4,38,502.00)	29,86,279.00
3502015	Recoveries Payble-Water Charges	7,75,49,955.00	7,80,45,730.00
3502016	Recoveries Payble-Panelty On Royalty	20,50,083.00	17,69,257.00
3503003	Govt. Dues Payble-Court Atteachment etc	(18,57,320.00)	(18,57,320.00)
3503005	Govt. dues etc. payable- Workers Welfare Cess	(4,64,04,845.00)	12,94,367.00
3504001	Refunds Payble-Taxes	-	-
3504002	Refunds Payable- Other Revenue (Excess Deduction of Interest from Employees)	1,14,919.00	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	5,91,483.00
3509001	Sale Proceeds-Assets	1,49,609.00	1,49,609.00
<b>Total other Liabilities (Sundry Creditors)</b>		<b>3,11,03,66,136.12</b>	<b>2,41,79,72,144.12</b>

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

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



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 Shemes-Water works	-	-	-	-
4123002	Specific Shemes-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
	<b>Total</b>	<b>9,71,28,791.00</b>	-	-	<b>9,71,28,791.00</b>

Refer Note No. 8



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

Head of Account	Particulars	Gross Block				Accumulated Depreciation			Net Block		
		Opening Balance as on 01.04.2023	Additions	Deductions	Closing Balance as on 31.03.2024	Rate of depreciation	Opening Balance as on 01.04.2023	Depreciation during the year	Sale/Disposal/Transfer/Adjustment	Closing Balance as on 31.03.2024	At the end of current year
1	2	3	4	5	6	7	8	9	10	11	
	<b>Land &amp; Buildings :-</b>										
4101001	Land-Grounds	1,45,53,408	2,13,000	0	1,47,66,408	0	0	0	1,47,66,408	1,45,53,408	
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	1,03,56,24,691	0	0	1,03,56,24,692	0	0	0	1,03,56,24,692	1,03,56,24,691	
4101004	Land-Parks	15,56,65,315	1,32,23,910	0	16,88,89,225	0	0	0	16,88,89,225	15,56,65,315	
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	25,86,02,867	37,64,098	0	26,23,66,965	5	14,86,75,839	56,40,288	15,43,16,127	10,99,27,028	
4102002	Buildings- Official	27,26,99,682	40,42,877	0	27,67,42,559	10	21,59,51,874	59,21,770	22,18,73,644	5,67,47,808	
4102003	Buildings- Commercial	99,78,89,355	1,24,26,921	0	1,01,03,15,276	10	73,82,43,110	2,66,87,435	76,49,30,545	25,96,45,245	
4102005	Buildings -Toilets	8,17,02,499	1,49,24,351	0	9,66,26,850	10	3,91,97,044	55,54,209	4,47,51,252,99	4,25,05,455	
4102006	Buildings -Houses	9,49,08,152	0	0	9,49,08,152	5	1,59,44,354	39,48,190	1,98,92,544	7,89,63,798	
4102007	Parking	52,70,78,985	6,34,98,341	0	59,05,77,326	10	10,35,39,792	4,73,14,347	15,08,54,139	42,35,39,193	
4102008	Fixed Assets-Buildings-Labour Hostel	1,11,90,062	0	0	1,11,90,062	5	27,45,140	4,22,246	31,67,386	84,44,922	
	<b>Infrastructure Assets:-</b>	0			0				0	0	
4103001	Roads & Bridges -concrete	6,99,91,814	1,30,73,535	0	8,30,65,349	10	2,61,39,145	53,08,835	3,14,47,980	4,38,52,669	
4103002	Roads & Bridges -Black Topped	90,72,58,153	9,90,43,485	0	1,00,63,01,638	10	61,98,27,488	3,67,99,907	65,66,27,395	28,74,30,665	
4103003	Roads & Bridges -Foot Path	40,99,77,712	5,51,95,646	0	46,51,73,358	10	18,45,27,392	2,67,33,630	21,12,61,022	22,54,50,320	



4103103	Sewerage & Drainage-Storm Water Drain/Nallah	17,19,72,450	50,03,677	0	17,69,76,127	10	4,66,06,917	1,29,51,958	0	5,95,58,875	11,74,17,252	12,53,65,533
4103201	Water ways -Undeground Water Lines	44,57,34,665	2,29,26,496	0	46,86,61,161	10	11,99,30,594	3,37,26,732	0	15,36,57,326	31,50,03,835	32,58,04,071
4103202	Water ways -Open Wells	4,33,874	0	0	4,33,874	10	1,73,341	26,053	0	1,99,394	2,34,480	2,60,533
4103203	Water ways- Reservoirs	28,51,223	0	0	28,51,223	10	10,74,070	1,77,715	0	12,51,785	15,99,438	17,77,153
4103301	Public Lighting -Lamp Posts	21,68,54,047	3,27,955	0	21,71,82,002	10	13,99,62,281	77,05,574	0	14,76,67,855	6,95,14,148	7,68,91,767
4103302	Public Lighting - Transformers	21,83,133	0	0	21,83,133	10	10,80,938	1,10,220	0	11,91,158	9,91,975	11,02,195
	Other Assets:-	0			0		0			0	0	0
4104001	Plant & Machinery -Project Machinery	4,60,68,589	0	0	4,60,68,589	15	4,45,14,902	2,33,053	0	4,47,47,955	13,20,634	15,53,687
4104002	Plant & Machinery -Pump House Machinery	11,02,500	0	0	11,02,500	15	6,13,315	73,378	0	6,86,693	4,15,807	4,89,185
4104003	Plant & Machinery -Others	14,86,38,210	0	0	14,86,38,210	15	11,71,51,995	47,22,932	0	12,18,74,927	2,67,63,284	3,14,86,216
4105003	Vehicles -Cars	40,39,294	0	0	40,39,294	15	33,13,294	1,08,900	0	34,22,194	6,17,099	7,25,999
4105004	Vehicles -Jeeps	66,53,493	0	0	66,53,493	15	54,70,247	1,77,487	0	56,47,734	10,05,758	11,83,245
4105005	Vehicles -Cranes	52,73,237	0	0	52,73,237	15	43,35,758	1,40,622	0	44,76,380	7,96,857	9,37,479
4105006	Vehicles -Trucks	14,25,42,935	0	0	14,25,42,935	15	6,61,48,934	1,14,59,100	0	7,76,08,034	6,49,34,901	7,63,84,001
4105008	Vehicles- Motor Bike	1,59,316	0	0	1,59,316	15	68,814	13,575	0	82,389	76,927	90,502
4106002	Office & other Equipments - Computers	1,53,12,282	0	0	1,53,12,282	40	1,37,17,671	6,37,844	0	1,43,55,515	9,56,766	15,94,610
4106003	Office & other Equipments- Faxes	47,191	0	0	47,191	15	45,565	244	0	45,809	1,382	1,626
4106004	Office & other Equipments - Photocopiers	11,79,789	0	0	11,79,789	15	10,63,358	17,465	0	10,80,823	98,966	1,16,431
4106005	Office & other Equipments - Refrigerators	36,936	0	0	36,936	15	35,589	202	0	35,791	1,145	1,347
4106006	Office & other Equipments - Laboratories	8,69,290	0	0	8,69,290	15	7,44,626	18,700	0	7,63,326	1,05,964	1,24,664
4106007	Office & other Equipments - Heater	2,87,461	10,275	0	2,97,736	15	1,62,581	19,503	0	1,82,084	1,15,651	1,24,879
4106008	Office & other Equipments - others	92,55,158	92,78,491	0	1,85,33,649	15	41,58,961	14,60,316	0	56,19,277	1,29,14,371	50,96,196
4107001	Furniture, Fixture, Fittings and Electrical Appliances - Cabinets(steel Almarah)	4,71,136	0	0	4,71,136	10	4,32,615	3,852	0	4,36,467	34,670	38,522
4107003	Furniture, Fixture, Fittings and Electrical Appliances -Chairs	15,35,059	1,44,951	0	16,80,010	10	9,13,550	72,607	0	9,86,204	6,93,805	6,21,462
4107004	Furniture, Fixture, Fittings and Electrical Appliances -Fans	21,608	0	0	21,608	15	16,272	534	0	16,806	4,802	5,336
4107005	Furniture, Fixture, Fittings and Electrical Appliances -Electrical Fittings	3,10,304	0	0	3,10,304	10	2,64,208	8,610	0	2,32,818	77,486	86,096

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 70-71, M.B. SHRIVASTAVA ROAD, SHIMLA  
 CHARTERED ACCOUNTANTS

4106007	Office & other Equipments - Heater	2,87,461	10,275	0	2,97,736	15	1,62,581	19,503	0	1,82,084	1,15,651	1,24,879
4106008	Office & other Equipments - Others	92,55,158	92,78,491	0	1,85,33,649	15	41,58,961	14,60,316	0	56,19,277	1,29,14,371	50,96,196
4107001	Furniture, Fixture, Fittings and Electrical Appliances - (Cabinets/steel Almirah)	4,71,136	0	0	4,71,136	10	4,32,615	3,852	0	4,36,467	34,570	38,522
4107003	Furniture, Fixture, Fittings and Electrical Appliances - Chairs	15,35,059	1,44,951	0	16,80,010	10	9,13,597	72,607	0	9,86,204	6,93,805	6,21,462
4107004	Furniture, Fixture, Fittings and Electrical Appliances - Fans	21,608	0	0	21,608	10	16,272	534	0	16,806	4,802	5,336
4107005	Furniture, Fixture, Fittings and Electrical Appliances - Electrical Fittings	3,10,304	0	0	3,10,304	10	2,24,208	8,610	0	2,32,818	77,486	86,096
4107006	Furniture, Fixture, Fittings and Electrical Appliances - Tables	9,45,414	2,51,576	0	11,96,990	10	6,27,062	45,434	0	6,72,496	5,24,594	3,18,352
4107007	Furniture, Fixture, Fittings and Electrical Appliances - Sofa Sets	6,57,242	30,066	0	6,87,308	10	5,78,248	9,403	0	5,87,651	99,657	78,994
4107008	Furniture, Fixture, Fittings and Electrical Appliances - Others	7,17,877	73,848	0	7,91,725	10	4,25,979	32,882	0	4,58,661	3,32,864	2,91,898
4108001	Other Fixed Assets - Dumper container	1,24,38,118	4,53,120	0	1,28,91,238	15	98,64,664	4,53,986	0	1,03,18,650	25,72,588	25,73,454
4108002	Other Fixed Assets - Dust Bin	90,76,068	9,32,515	0	1,00,08,583	15	64,01,534	4,76,707	0	68,78,241	31,30,342	26,74,534
4108003	Other Fixed Assets - Others	3,26,91,181	0	0	3,26,91,181	15	1,92,25,145	20,19,905	0	2,12,45,050	1,14,46,131	1,34,66,036
	Total Fixed Assets	8,63,59,44,038	35,26,48,806.3	0	8,98,85,92,845		2,90,96,00,880	30,33,67,274	0	3,21,29,68,154	5,77,56,24,691.10	5,72,63,43,158.48



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

Code of Account	Particulars	With whom Invested	Current Year		Previous Year	
			Face value ( )	Carrying Cost ( )	Face value ( )	Carrying Cost ( )
1	2	3	4	5	6	7
4201001	Central Govt. Securities		-		-	
4202001	State Govt. Securities		-		-	
4203001	Debentures and Bonds		-		-	
4204001	Preference Shares		-		-	
4205001	Equity Shares	SJPNL	5,10,000.00		5,10,000.00	
4206001	Units of Mutual Funds		-		-	
4207001	Others	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		32,32,53,638.28	
	Total of GP Fund Investments:-		33,93,62,079.28		32,32,53,638.28	
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	42,23,361.55		42,23,361.55	
	Total of Grant Fund Investments:-		42,23,361.55		42,23,361.55	
	Grand Total of Other Fund Investments		34,35,85,440.83		32,74,76,999.83	



**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
<b>Total Stock In Hand</b>		<b>1,23,02,273.00</b>	<b>1,23,02,273.00</b>

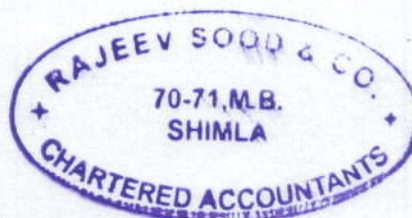
**Schedule B-16: Prepaid Expenses [Code No 440]**

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



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

Code No.	Particulars	Gross Amount	Provision for Outstanding revenues (Rs.)	Net Amount (')	Previous year Net amount (')
1	2	3	4	5=(3-4)	6
4311001	<b>Receivables for Property Taxes</b>				
	Upto 2 Years	9,47,83,528	-	9,47,83,528.00	8,85,35,304.81
	More than 2 Years but less than 3 Years	-	-	-	-
	More than 3 Years but less than 4 Years	-	-	-	-
	More than 4Years but less than 5 Years	-	-	-	-
	More than 5 Years	-	-	-	-
	<b>Net Receivables of Property Taxes</b>	<b>9,47,83,528.00</b>	-	<b>9,47,83,528.00</b>	<b>8,85,35,304.81</b>
4311901	<b>Receivables of other Taxes -Sewerage Tax</b>				
	Upto 2 Years	-	-	-	-
	More than 2 Years but less than 3 Years	-	-	-	-
	More than 3 Years but less than 4 Years	-	-	-	-
	More than 4Years but less than 5 Years	-	-	-	-
	More than 5 Years	-	-	-	-
	<b>Net Receivables of Other Taxes-Sewarage Tax</b>	-	-	-	-
4311902	<b>Receivables of other Taxes -Water Tax</b>				
	Upto 2 Years	-	-	-	-
	More than 2 Years but less than 3 Years	-	-	-	-
	More than 3 Years but less than 4 Years	-	-	-	-
	More than 4Years but less than 5 Years	-	-	-	-
	More than 5 Years	-	-	-	-
	<b>Net Receivables of Other Taxes-Water Tax</b>	-	-	-	-
4311903	<b>Receivables of other Taxes -Show Tax</b>				
	Less than 2 Years	6,44,125	-	6,44,125.00	5,47,406.00
	<b>Net Receivables of Other Taxes-Show Tax</b>	<b>6,44,125.00</b>	-	<b>6,44,125.00</b>	<b>5,47,406.00</b>
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	-	-	-	-
	<b>Sub- total</b>	<b>2,70,902.00</b>	-	<b>2,70,902.00</b>	<b>2,70,902.00</b>
4313003	<b>Receivables for Fees and other Charges- Water Charges</b>				
	Less than 3 Years	15,91,54,406	-	15,91,54,405.76	15,91,54,405.76
	More than 3 Years	-	-	-	-
	<b>Sub- total</b>	<b>15,91,54,405.76</b>	-	<b>15,91,54,405.76</b>	<b>15,91,54,405.76</b>
4314001	<b>Receivables from other Sources- Rent</b>				
	Less than 2 Years	16,56,78,669	-	16,56,78,668.87	20,67,86,595.97
	More than 2 Years but less than 3 Years	-	-	-	-
	More than 3 Years	-	-	-	-
	<b>Sub- total</b>	<b>16,56,78,668.87</b>	-	<b>16,56,78,668.87</b>	<b>20,67,86,595.97</b>
4314002	Receivables from other Sources- Interest Accured & Due	4,03,74,263	-	4,03,74,262.59	3,88,52,272.59
4314003	Receivables from other Sources- Interest Accured & But Not Due on Grant Fund Investments	-	-	-	-
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- Hosipital 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	-	-	-	-
	<b>Sub- total</b>	<b>4,30,19,412.59</b>	-	<b>4,30,19,412.59</b>	<b>4,14,97,422.59</b>
	<b>Net Receivables from other Sources</b>	<b>20,86,98,081.46</b>	-	<b>20,86,98,081.46</b>	<b>24,82,84,018.56</b>
	<b>Total Sundry Debtors ( Receivables)</b>	<b>46,35,51,042.22</b>	-	<b>46,35,51,042.22</b>	<b>49,67,92,037.13</b>



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

Code No.	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
4501001	Cash	1,594.00	1597
<b>Balance with Bank - Municipal Funds</b>			
4502101	Nationalised Banks -SBI	5,44,67,304	43041807
4502102	Municipal Fund State Bank of Patial, Shimla	9,29,34,807	0
4502103	UCO Bank (ARTRAC)	75,121	72764
4502104	MC Fund- Indian Bank, Shimla(Property Tax Account)	27,56,663	4946140
4502105	MC Fund- Punjab & Sind Bank, Sanjauli (WWH)	30,40,404	2974595
4502106	Union Bank of India, The Mall Shimla	79,46,940	31591
4502201	Other Scheduled Banks-HDFC Bank	45,00,40,728	3959321
4502203	MC Fund, HDFC Bank, The Mall Shimla (Water & Sewerage Collection)	23,69,220	472295
4502206	MC Fund, Indus Bank, The Mall Shimla	6,20,385	434242
4502207	AU Small Finance Bank, The Mall Shimla	26,34,69,852	39098281
4502208	Axis Bank, The Mall Shimla (Gateway)	4,92,722	992576
4502209	ICICI Bank, The Mall Shimla (Gateway)	5,46,12,622	66868503
4502301	Scheduled Co-operative Banks-HPSCB (Main)	2,98,82,810	48861147
4502302	Municipal Fund-H.P.State Co.Op .Bank, The Mall Shimla	4,95,86,701	100000000
4502303	Municipal Fund Schdule Co-Op. Bank-HPSCB, Shimla	1,40,76,568	1137062
<b>Sub-total</b>		<b>1,02,63,72,846.23</b>	<b>31,28,90,324.05</b>
<b>Balance with Bank - Special Funds</b>			
4504101	Nationalised Banks-State Bank of Patiala	-	0
4504102	Nationalised Banks-PNB (Main)	71,30,887	9860042
4504103	Special Fund- SBI (P&G Fund)	2,24,47,114	1948602
4504301	Scheduled Co-operative Banks-HPSCB (Main) GP Fund	60,96,335	12334783
<b>Sub-total</b>		<b>3,56,74,337.28</b>	<b>2,41,43,428.28</b>
<b>Balance with Bank - Grant Funds</b>			
4506101	Grant Fund-UCO Bank, ARTRAC Shimla (Biodiversity Management Committee A/C)	2,94,647	285401
4506102	Nationalised Banks-PNB (Near Lift)	6,559	6384
4506103	Nationalised Banks-UCO Bank (Main)	-	0
4506104	Nationalised Banks-District Treasury Shimla (PLA)	-	0
4506105	Grant Fund- Indian Bank The Mall Shimla (JNNURM)	-	0



4506106	Grant Fund -SBI Shimla (ESCROW ACCOUNT)	2,61,829	1501155
4506107	Punjab & Sind Bank, The Ridge, Shimla	3,86,977	376486
4506108	Indian Bank (Socio. Eco. Census Account)	40,41,401	3930387
4506109	Central Bank of India (Zero Waste Project)	-	0
4506110	SBI, Lower Bazar, Shimla (JNNURM-EU)	72,972	71030
4506111	Grant Fund- SBI, The Mall, Shimla- (CCBP A/c)	9,32,96,921	0
4506112	UCO Bank (ARTRAC), Grant Fund (Swachh Bharat Mission)	7,96,695	4382943
4506113	Grant Fund-Nationlized-SBI Bank, Anaj Mandi, PMAY (HFA) FUND	-	0
4506114	Grant Fund-Nationlized-SBI Bank, Scandal Point, The Mall Shimla-CFC	8,28,39,265	40081717
4506115	Grant Fund-Nationlized-Indian Bank, Scandal Point, The Mall Shimla-Public Contribution A/c	23,01,634	1631
4506116	Grant Fund-Nationlized- Bank of Baroda, The Mall Shimla-CFC	12,39,31,086	132340663
4506117	Grant Fund-Nationlized- UCO Bank Main, The Mall Shimla-"Cesus"	24,12,257	2331238
4506118	Grant Fund-Nationlized- IDBI Bank, The Mall Shimla	12,01,92,768	5135121
4506119	UCO Bank, the Mall Shimla (Sanitary Landfill site)	3,22,77,482	31193400
4506120	SBI Kalibari, (Rehabilitation of water supply)	-	0
4506121	SBI Kalibari, (Ashiana-1)	63,31,775	6163316
4506122	UCO Bank, the Mall Shimla (Ashiana-II)	-	446
4506123	UCO Bank, the Mall Shimla (RAY)	2,45,55,592	23730860
4506124	SBI Kalibari, (Sewerage Networking)	30,264	29459
4506125	H.P. Gramin Bank (Misc. A/c)	1,93,76,738	18851540
4506128	Union Bank, The Mall Shimla (SJVN Ltd.)	40,59,150	3949425
4506129	Union Bank, The Mall Shimla (SJVN Ltd.) Laboratory	7,598	6959
4506201	Grant Fund-J and k Bank, The Mall, Shimla (JNNURM)	54,79,970	5323470
4506202	Grant Fund (JNNURM)- ICICI Bank, Shimla	1,35,805	130838
4506203	Grant Fund-J and k Bank, Shimla (JNNURM - PIU)	1,65,447	160722
4506204	J&K Bank, Shimla (JNNURM - ASHIANA)	-	0
4506205	ICICI Bank Shimla (JNNURM Ashiana-II)	-	0
4506206	HDFC Bank Shimla (JNNURN-RAY)	18,70,500	5735217
4506207	Indusind Bank, Shimla (JNNURM-e-Gov.)	2,37,15,160	28283111
4506208	UCO BANK(ARTRAC), Shimla (Small Grant - ICLEI-SA)	18,907	18315
4506209	ICICI Bank Shimla (JNNURM Capacity Building)	2,38,938	226205
4506210	HDFC Bank Shimla (CHALLENGE FUND)	1,75,796	171910



4506211	IndusInd Bank Shimla(JNNURM-Sanitary Landfil Site)	-	0
4506212	Grant Fund, Beneficiary Share A/c, Himachal Gramin Bank, The Mall Shimla (Ashiana-JNNURM)	1,57,56,781	14723810
4506213	AXIS Bank, Kasumpti (Grant Fund)	-	239637
4506214	Grant Fund-other Scheduled- Kotak Bank near Lift, The Mall Shimla	49,64,550	4794184
4506215	Grant Fund-other Scheduled-ICICI Bank, The Mall Shimla-CFC	3,00,66,808	63300
4506216	Grant Fund-other Scheduled-HDFC Bank, The Mall Shimla- Shimla Smart City	4,04,29,541	1225605
4506217	Axis Bank 15th CFC	11,36,36,628	284751
4506218	RBL Bank (Grant Fund)	60,611	2713279
4506219	AU Small Finance Bank	12,90,33,672	119721989
450220	HDFC PPP based project	5,25,097	509635
4506301	Scheduled Co-operative Banks-HPSCB (JNNURM)	16,95,670	1637533
4506302	Grant Fund, HP State Co-op Bank, The Mall Shimla (Greater Shimla Water Supply & Sewerage Circle)	-	0
4506303	HPSCB CLC (NULM)	2,64,356	11842
4506304	HPSCB Challenge Fund (Beneficiary Share)	2,23,767	216155
<b>Sub-total</b>		<b>88,59,31,614.90</b>	<b>46,05,61,069.89</b>
<b>Total Cash and Bank Balances</b>		<b>1,94,79,80,392.41</b>	<b>79,75,96,419.22</b>

**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
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	10,95,948	(9,78,150.00)
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	1,85,226	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	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	1,60,97,637	1,81,36,860.00



4604003	Advance to Suppliers and Contractors-Material Issued to Contractors/Store	-	-
4604004	Advance to Suppliers and Contractors-Lease Rentals	5,000	5,000.00
4605001	Advance to others -Permanent Advances	2,68,393	1,31,101.00
4605002	Advance to Others-Advance against Projects	2,34,82,561	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	17,89,31,812	17,84,71,939.00
4606001	Advance to others-Deposit with External agencies (Electricity)	8,13,93,674	7,34,46,784.00
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
	<b>Sub- Total</b>	<b>34,17,35,481.00</b>	<b>33,31,56,551.00</b>
4612001	Less: Accumulated Provisions against Loans Advances and Deposits(Schedule B-18 (a))	-	-
	<b>Total Loans, Advances and Deposits</b>	<b>34,17,35,481.00</b>	<b>33,31,56,551.00</b>

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

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

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

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

**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	-	-
	<b>Total Miscellaneous Expenditure</b>	<b>-</b>	<b>-</b>



**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	47322383	12,39,94,858
1100102	Property Tax Commercial Buildings	118305956	4,95,97,943
1100103	Property Tax Land	3380170	35,42,710
1100201	Water Tax	0	-
1100301	Sewerage Tax	0	-
1100701	Vehicle Tax	0	-
1100801	Tax on Animals	0	-
1101401	Show tax	96,719	90,056
<b>Total Tax Revenue</b>		<b>16,91,05,228</b>	<b>17,72,25,567</b>

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

Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
1201002	Taxes and Duties collected by others -Duty on transfer of Property	-	-
1201003	Taxes and Duties collected by others -Tax on Consumption of Electricity	1,00,81,507	1,12,40,427
1201004	Taxes & Duties Collected by other- Tax on Sale of Liquor	-	39,43,870
1202001	Compensation in lieu of Taxes/Duties-Compensation in lieu of Octroi	35,55,48,061	36,83,99,717
<b>Total Assigned Revenues &amp; Compensation</b>		<b>36,56,29,568</b>	<b>38,35,84,014</b>

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

Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
1301001	Rent from Civic Amenities-Markets	4,63,050	4,62,941
1301002	Rent from Civic Amenities-Shopping Complexes	87,49,173	7,55,57,447
1301005	Rent from Civic Amenities-Marriage/Community Halls	63,150	4,11,736
1301008	Rent from Civic Amenities-Labour Hostel	4,60,800	9,02,400
1301009	Rent from Civic Amenities - Use of Open Space	55,65,233	10,32,690
1301010	Rent from Civic Amenities- Working Women Hostel	5,53,640	4,92,750
1302001	Rent from Office Buildings-Quarters	-	-
1303001	Rent from Guest-Houses	22,17,600	23,76,000
1304001	Rent from lease of Land	1,86,39,523	1,90,12,313
1308001	Other Rents-Lease Rentals Municipal Assets	-	-
1309001	Rent remission and refund	-	-
<b>Total Rental Income from Municipal Properties</b>		<b>3,67,12,169</b>	<b>10,02,48,277</b>



Schedule I-4 : Fees & User Charges - Income head-wise [Code No. 140]			
Code of Account	Particulars	Current year Amount (₹)	Previous year Amount (₹)
1	2	3	4
1401001	Empanelment & Registration Charges-Carts	-	-
1401002	Empanelment & Registration Charges-Contractors	-	-
1401004	Empanelment & Registration Charges-Professionals	-	-
1401101	Licensing Fees-D & O	-	-
1401102	Licensing Fees-Hawking	2,41,820	2,16,284
1401103	Licensing Fees-Shops	-	-
1401105	Licensing Fees-Staff Quarters	5,68,159	8,76,179
1401106	Licensing Fees-Plumbing License	-	-
1401108	Licensing Fees-Slaughtering	10,36,000	82,13,214
1401111	Fees & User Charges- License Fees- Others	2,55,790	1,02,760
1401301	Fees for Certificates or Extract-Copying	4,150	13,417
1401302	Fees for Certificates or Extract-Birth & Death Certificate	75,755	61,882
1401304	Fees for Certificate-Marriage	1,01,020	1,06,580
1401305	Fees for Certificates or Extract - Other	-	-
1401403	Development Charges-Demolition	-	-
1401502	Regularization Fees-Regularization	28,428	88,495
1401503	Regularization Fees-Revalidation	-	-
1401504	Regularization Fees-Conversion Fees	7,51,399	2,77,695
1402001	Penalties and Fines-Octroi	500	-
1402003	Penalties and Fines-Surcharge	-	3,44,971
1402004	Penalties and Fines-Others	3,73,789	34,47,393
1402005	Dishonored Cheques	1,426	-
1404001	Other Fees-Advertisement Fees	36,79,028	-
1404002	Other Fees-Tuition Fees	-	-
1404006	Other Fees-Connection	-	-
1404007	Other Fees-Disconnection Charges	-	-
1404012	Other Fees-Fees for Job Porters	29,160	-
1404013	Other Fees-Compounding Fee	1,67,57,612	3,96,96,549
1404014	Other Fees-NOC Fee	42,100	27,105
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	-
1405005	User Charges - Garbage Collection Charges	-	-
1405004	User Charges - Funeral Van	-	-
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	-	-
1405020	User Charges-Parking Fees	1,33,29,729	1,14,96,328
1405021	User Charges-Laboratory Charges	24,478	68,820
1405022	User Charges-Telephone Tower Charges	-	34,900
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	3,000	15,830
1407002	Service/Administrative Charges-Percentage on Deposit Works	-	-
1407004	Service/Administrative Charges-Road Damage Recovery Charges	69,65,139	38,98,996
1407005	Service/Administrative Charges-Stacking Charges	-	-
1407007	Service/Administrative Charges-Plan Processing Charges	11,98,649	2,35,817
1407008	Fees & User Charges- Dumping Charges	19,70,652	20,73,809
1408001	Other Charges-Other Charges	1,41,790	1,05,072
	<b>Total Fees &amp; User Charges</b>	<b>4,80,87,573</b>	<b>7,14,02,096</b>



Schedule I-5 : Sale & Hire Charges - Income head-wise [Code No. 150]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
1501005	Sale of Products-Compost	-	-
1501006	Sale of Products-Nursery Plant	-	-
1501009	Sale of Products-Grass	-	-
1501011	Sale of Products-Others	-	-
1501101	Sale of Forms & Publications-Tenders	14,07,968	4,49,400
1501102	Sale of Forms & Publications-Data	-	-
1501103	Sale of Forms & Publications-Plans	90,767	51,460
1501105	Sale of Forms & Publications-Forms & Publication	5,780	3,895
1501201	Sale of stores & Scrap-Obsolete Stores	-	-
1501202	Sale of stores & Scrap-Obsolete Assets	7,14,592	12,69,905
1501203	Sale of stores & Scrap-Sale of Stores	-	-
1501204	Sale of stores & Scrap-Profit on sale of store	-	-
1503001	Sale of Others-Old Newspapers	-	37,247
1504002	Hire Charges for Vehicles- Others	4,11,733	45,560
1504101	Hire Charges on Equipments-Rollers	7,67,100	1,67,600
1504102	Hire Charges on Equipments-Tools & Equipments	-	-
<b>Total Income from Sale &amp; Hire Charges -</b>		<b>33,97,940</b>	<b>20,25,067</b>

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	1,08,53,855
1601004	Revenue Grants-Water Works Maintenance Grant	-	-
1601005	Revenue Grants Contribution- Other Development Grant	20,38,54,004	20,33,52,393
1602001	Re-imbursment of Expenses-Salary of Health staff from CPWD	-	-
1603001	Contribution towards schemes.	13,27,313	17,81,475
<b>Total Revenue Grants, Contribution &amp; Subsidies</b>		<b>22,23,51,124</b>	<b>21,59,87,723</b>

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	3,26,850	3,43,661
1708001	Other-Other Income	-	-
<b>Total Income from Investments</b>		<b>3,26,850</b>	<b>3,43,661</b>

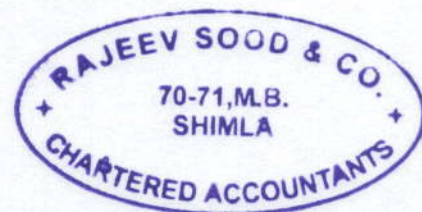
Schedule I-8: Interest Earned [Code No. 171]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
1711001	Interest from Bank Account-SB Accounts	2,67,26,788	1,34,57,480
1712001	Interest on Loans and advances to employees-HBA	-	-
1712004	Interest on loans and advances to employees-Festival	4,23,600	5,08,500
1712005	Interest on loans and advances to employees-Vehicle	-	-
1712006	Interest on loans and advances to employees-Warm Clothing	-	-
1712007	Interest on loans and advances to employees-Others	-	-
1718001	Interest on Debtors and Other receivable-General Tax	5,32,282	1,240
1718002	Interest on debtors and other receivable (Rent)	11,66,875	20,809
1718003	Others-Others	-	-
<b>Total. - Interest Earned</b>		<b>2,88,49,545</b>	<b>1,39,88,029</b>



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	60,988	79,577
1801002	Deposit Forfeited-Security	20,000	7,04,400
1802001	Insurance Claim Recovery	-	-
1804001	Recovery From Employees	8,99,187	17,72,394
1805001	Unclaimed Refund Payable/Liabilities Written Back-Stale Cheques	300	(369)
1808001	Miscellaneous-Income	15,89,147	18,87,164
<b>Total Other Income</b>		<b>25,69,622</b>	<b>44,43,166</b>

Schedule I-10 : Establishment Expenses- [Code No. 210]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2101001	Salary, Wages and Bonus-Salary & Allowance-Officers	1,56,16,873	1,64,72,798
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	34,89,83,817	39,27,13,772
2101003	Salary, Wages and Bonus-Wages	78,09,269	64,36,008
2101004	Salary, Wages and Bonus-Exgratia	4,71,000	3,38,440
2102002	Benefits and Allowances-LTC	-	-
2102003	Benefits and Allowances-Medical reimbursement	62,48,798	54,81,637
2102006	Benefits and Allowances-Uniform to Staff	-	-
2102007	Benefits and Allowances-Compensation to Staff	-	-
2102008	Benefits and Allowances-Honorarium to Corporators	31,09,377	5,99,695
2102009	Benefits and Allowances-Honorarium to Officers and Staff	-	-
2102010	Benefits and Allowances-Training	4,24,360	1,21,535
2102012	Benefits and Allowances-HRD Activities	-	-
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab. Staff	-	-
2103003	Pension-Pension Contribution	2,53,85,052	2,91,01,224
2103004	Pension-Pension Fund Deficit Contribution	16,26,73,869	17,59,14,787
2103005	Pension-Contribution to other Fund	1,65,74,090	2,26,17,074
2104001	Other Terminal & Retirement Benefits-Leave Encashment	1,90,63,898	1,90,04,436
2104002	Other Terminal & Retirement Benefits-Death cum Retirement Gratuity	1,08,93,800	1,20,32,063
2104003	Other Terminal & Retirement Benefits-Contribution to PF or other Funds	3,23,106	3,03,788
<b>Total Establishment Expenses</b>		<b>61,75,77,309</b>	<b>68,11,37,257</b>

Schedule I-11: Administrative Expenses [Code No. 220]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2201001	Rent, Rates and Taxes- Rent	-	-
2201002	Rent, Rates and Taxes- Land Revenue	-	-
2201003	Rent, Rates and Taxes- Land Revenue	-	-
2201101	Office maintenance-Electricity	32,36,208	21,04,229
2201102	Office maintenance-Water	78,609	5,61,386
2201103	Office maintenance-Security expenses	38,167	2,70,174
2201104	Office maintenance-Internet Expenses	49,536	41,979
2201105	Office maintenance-Laboratory Expenditure	71,280	98,578
2201201	Communication Expenses-Telephone	6,07,533	3,84,270
2201202	Communication Expenses-Mobile	52,685	76,335
2202001	Books & Periodicals-Megasines	-	-
2202002	Books & Periodicals-Newspapers	20,093	4,276
2202003	Books & Periodicals- Journals	-	-
2202004	Books & Periodicals-Books	42,885	5,483
2202101	Printing and Stationery-Service Postage	5,44,357	8,219
2202102	Printing and Stationery-Printing	11,39,180	5,86,401
2202103	Printing and Stationery-Stationery	3,95,239	5,50,393



2202104	Computer consumables	1,19,043	9,824
2203001	Traveling & Conveyance-Fuel	-	-
2203002	Traveling & Conveyance-Traveling	1,83,670	1,00,765
2203003	Traveling & Conveyance-Petrol & Diesel	17,67,343	13,40,385
2204001	Insurance	20,86,290	15,30,743
2205001	Audit Fee	-	-
2205101	Legal Expenses-Legal Fees	35,88,263	26,81,143
2205103	Legal Expenses-Suit Compromises	25,000	3,51,635
2205301	Professional and other fees-Architect Fees	6,07,988	29,17,979
2205302	Professional and other fees-Engineers Fees	1,33,108	1,82,950
2205303	Professional and other fees-Technical Fees	20,000	83,395
2205304	Professional and other fees-Consultancy Charges	18,22,999	1,84,02,927
2206001	Advertisement and Publicity-Hospitality Expenses	5,89,769	3,24,277
2206002	Advertisement and Publicity-Advertisement	4,51,729	33,19,245
2206003	Advertisement and Publicity-Organization of Festival	12,35,840	-
2206101	Membership & Subscription	23,600	52,683
2208001	Expenditure on Urban Forestry	15,50,000	2,49,829
2208002	Cremation of unclaimed Dead Bodies	22,500	31,500
2208003	Other Office Expenses	36,99,969	18,21,573
<b>Total Administrative Expenses</b>		<b>2,42,02,883</b>	<b>3,80,92,576</b>

Schedule I-12: Operations and Maintenance [Code No. 230]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2301001	Power & Fuel	29,50,809	20,17,862
2302001	Bulk Purchases-Electricity	4,41,29,854	4,14,79,335
2302002	Bulk Purchases-Water	5,585	-
2303001	Consumption of Stores-Stores	-	-
2304001	Hire Charges- Machinery Rent	-	-
2304002	Hire Charges-Others (Tanker)	2,57,862	23,400
2305001	Repair & Maintenance Infrastructure Assets-Road & Bridges	1,72,01,892	1,10,45,638
2305002	Repair & Maintenance Infrastructure Assets-Fly Overs	-	-
2305003	Repair & Maintenance Infrastructure Assets-Water Supply Lines	-	-
2305004	Repair & Maintenance Infrastructure Assets-Street Lighting	-	-
2305005	Repair & Maintenance Infrastructure Assets-Storm Water	18,50,888	5,20,670
2305006	Repair & Maintenance Infrastructure Assets-Drains	4,73,624	93,900
2305008	Repair & Maintenance Infrastructure Assets-Sewerage Lines	-	-
2305009	Repair & Maintenance Infrastructure Asset- Footh path	60,12,811	53,71,906
2305010	Repair & Maintenance Infrastructure Assets- Others	18,81,698	17,80,611
2305101	Repair & Maintenance-Civic Amenities-Parks	-	-
2305104	Repair & Maintenance-Civic Amenities Playgrounds	-	-
2305105	Repair & Maintenance-Civic Amenities-Aart & Culture	-	-
2305106	Repair & Maintenance-Civic Amenities Parking lots	-	-
2305108	Repair & Maintenance-Civic Amenities-Houses	-	-
2305109	Repair & Maintenance-Civic Amenities Commercial Complex	9,18,362	1,18,187
2305115	Repair & Maintenance-Civic Amenities-Public Toilets	3,20,234	4,03,032
2305201	Repair & Maintenance-Buildings-Official Buildings	65,204	11,34,856
2305202	Repair & Maintenance-Buildings-Residential Buildings	10,79,492	32,53,981
2305301	Repair & Maintenance-Vehicle	38,16,828	40,85,624
2305901	Repair & Maintenance-Others-Furniture Fixture	62,426	25,860
2305902	Repair & Maintenance-Others-Electrical appliances	2,80,460	1,87,685
2305903	Repair & Maintenance-Others-Office Equipment	-	85,990
2305904	Repair & Maintenance-Others-Other Fixed Assets	34,936	4,400
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	5,24,81,415	2,38,55,729
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	46,01,582	37,86,765
2308008	Other Operating & Maintenance expenses-Others	-	-
<b>Total Operations &amp; Maintenance Expenses head wise</b>		<b>13,84,25,962</b>	<b>9,92,75,430</b>



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	-	-
2407001	Bank Charges	2,511	9,537
2408001	Other Finance Expenses-Discount on early/prompt payment	40,22,398	0
2408003	Rebate on collections through online mode	8,635	5983
<b>Total Interest &amp; Finance Charges</b>		<b>40,33,544</b>	<b>15,520</b>

Schedule I-14: Programme Expenses [Code No. 250]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2502001	Own Programme	5,892	10,04,380
2503001	Share in Programme of others	10,780	1,13,150
<b>Total Programme Expenses</b>		<b>16,672</b>	<b>11,17,530</b>

Schedule I-15: Revenue Grants, Contributions & Subsidies [Code No 260]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2601003	Revenue Grants for-Health & others	-	45,000
2602001	Revenue Contribution-Water Works	-	-
2602003	Revenue Grants for-Health & others	-	-
2603001	Revenue Subsidies-Water Works	-	-
2603002	Revenue Subsidies-Road & Buildings	-	-
2603003	Revenue Grants for-Health & others	2,15,000	12,88,000
<b>Total Revenue Grants, Contributions &amp; Subsidies</b>		<b>2,15,000</b>	<b>13,33,000</b>

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

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



Schedule I-18: Depreciation [Code No. 272]			
Code of Account	Particulars	Current year Amount (')	Previous year Amount (')
1	2	3	4
2722001	Depreciation-Buildings	9,54,88,485	9,04,11,084
2723001	Depreciation-Roads & Bridges	7,64,92,513	6,25,18,863
2723101	Depreciation-Sewerage and Drainage	6,74,32,741	6,73,06,062
2723201	Depreciation-Waterways	3,39,30,500	3,61,18,650
2723301	Depreciation-Public Lighting	78,15,794	83,81,978
2724001	Depreciation-Plant & Machinery	50,29,363	59,16,898
2725001	Depreciation-Vehicles	1,18,99,684	1,39,99,629
2726001	Depreciation-Office & Other Equipments	21,54,274	18,30,275
2727001	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	1,73,322	1,58,756
2728001	Depreciation-Other Fixed Assets	29,50,598	33,02,475
	<b>Total Depreciation</b>	<b>30,33,67,274</b>	<b>28,99,44,670</b>

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	-	(10,837)
	<b>Sub Total Income (a)</b>	-	(10,837)
	<b>Expenses</b>		
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	4,25,070	62,55,834
	<b>Sub Total Expenses (b)</b>	<b>4,25,070</b>	<b>62,55,834</b>
	<b>Total Prior Period (Net) (a-b)</b>	<b>4,25,070</b>	<b>62,44,997</b>



**CASH FLOW STATEMENT****SHIMLA MUNICIPAL CORPORATION****Cash Flow Statement for Year Ended 31st March 2024**

<b>Particulars</b>	<b>Amount (Rs.)</b>	<b>Amount (Rs.)</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Receipts</b>		
<b>Assigned revenues and compensation</b>		52,44,39,366.00
Taxes and Dutis collected by others -Tax on Consumption of	1,00,81,507.00	
1201003 Electricity		
1201004 Taxes and Dutis collected by others -Tax on sale of Liquor		
Compensation in lieu of Taxes/Duties-Compensation in lieu of	35,55,48,061.00	
1202001 Octroi		
4318001 Receivable Control Account-Property Tax	15,88,09,798.00	
<b>Rent from Municipal Properties</b>		7,18,20,096.10
1301005 Rent from Civic Amenities-Marriage/Community Halls	63,150.00	
1301008 Rent from Civic Amenities - Labour Hostel	4,60,800.00	
1301009 Rent from Civic Amenities - Use of Open Space	55,65,233.00	
1301010 Rent from Civic Amenities- Working Women Hostel	5,53,640.00	
1303001 Rent from Guest-Houses	22,17,600.00	
4318004 Receivable Control Account-Rent	6,29,59,673.10	
<b>Fees &amp; User Charges</b>		5,36,03,185.00
1401102 Licensing Fees-Hawking	2,41,820.00	
1401103 Licensing Fees-Shops	-	
1401105 Licensing Fees-Staff Quarters	73,112.00	
1401108 Licensing Fees-Slaughtering	10,36,000.00	
1401111 Fees & User Charges- Licence Fees- Others	2,55,790.00	
1401301 Fees for Certificates or Extract-Copying	4,150.00	
1401302 Fees for Certificates or Extract-Birth & Death Certificate	75,755.00	
1401304 Fees for Certificates or Extract-Others	1,01,020.00	
1401403 Development Charges-Demolition		
1401502 Regularization Fees-Regularization	28,428.00	
1401504 Regularization Fees-Conversion Fees	7,51,399.00	
1402001 Penalties and Fines-Octroi	500.00	
1402004 Penalties and Fines-Others	3,71,289.00	
1402005 Dishonored Cheques	1,426.00	
1404001 Other Fees-Advertisement Fees	36,79,028.00	
1404007 Other Fees-Disconnection Charges		
1404012 Other Fees-Fees for Job Porters	29,160.00	



1404013 Other Fees-Compounding Fee	1,67,57,612.00	
1404014 Other Fees-NOC Fee	42,100.00	
1405018 User Charges-Ticket Charges	5,08,000.00	
1405020 User Charges-Parking Fees	1,33,32,888.00	
1405021 User Charges-Laboratory Charges	34,478.00	
1406001 Entry Fees-Parks		
1407001 Service/Administrative Charges-Service Charges	3,000.00	
Service/Administrative Charges-Road Damage Recovery	69,65,139.00	
1407004 Charges		
1407007 Service/Administrative Charges-Plan Processing Charges	11,98,649.00	
1407008 Fees & User Charges- Dumping Charges	19,70,652.00	
1408001 Other Charges-Other Charges	61,41,790.00	
<b>Sale &amp; Hire Charges</b>		22,45,477.00
1501101 Sale of Forms & Publications-Tenders	14,07,968.00	
1504101 Hire Charges on Equipments-Rollers		
1501103 Sale of Forms & Publications-Plans	90,767.00	
1501202 Sale of Store & Scrape - obsolete assets	7,14,592.00	
1501105 Sale of Forms & Publications-Forms & Publication	5,780.00	
1504002 Hire Charges for Vehicles-Others	26,370.00	
<b>Revenue Grants, Contribution and subsidies</b>		13,27,313.00
1603001 Contribution towards schemes-	13,27,313.00	
<b>Other Income</b>		77,33,62,547.77
1701001 Interest-Fixed Deposits		
1801001 Deposit Forfeited-EMD	60,988.00	
1804001 Recovery From Employees	(54,539.00)	
1808001 Miscellaneous-Income	13,50,425.77	
3502013 Recoveries Payble others RD	77,20,05,673.00	

#### Payments

<b>Establishment Expenses</b>		(34,60,16,215.00)
2101001 Salary, Wages and Bonus-Salary & Allowance-Officers	52,501.00	
2101002 Salary, Wages and Bonus-Salary & Allowances-Staff	62,76,692.00	
2101003 Salary, Wages and Bonus-Wages	-	
2101004 Salary, Wages and Bonus-Exgratia	4,71,000.00	
2102003 Benefits and Allowances-Medical reimbursement	51,54,651.00	
2102008 Benefits and Allowances-Honorarium to Corporators		
2102010 Benefits and Allowances-Training	4,24,360.00	
2103005 Pension-Contribution to other Funds		
	1,07,77,606.00	
2104001 Other Terminal & Retirement Benefits-Leave Encashment		
Other Terminal & Retirement Benefits-Death cum Retirement		
2104002 Gratuity		
	18,730.00	
3501101 Employees Liabilities- Gross Salary	24,43,97,047.00	
3501102 Employees Liabilities- Net Salary		
3501104 Employees Liabilities- PF Payable		
	10,316.00	
3501105 Employees Liabilities- Pension		
	1,04,114.00	
3501106 Employees Liabilities- Gratuity		



3501107 Employees Liabilities- Welfare funds	21,37,661.00
3501108 Employees Liabilities- Leave Salary Payable	80,66,339.00
3502001 Recoveries Payble-P.F.deductions	41,80,189.00
3502002 Recoveries Payble-LIC	92,21,056.00
3502003 Recoveries Payble-Loans	1,93,86,977.00
3502004 Recoveries Payble-Societies	23,73,893.00
3502007 Recoveries Payble-TDS	1,72,00,549.00
3502011 Recoveries Payble-GIS	1,30,270.00
3502012 Recoveries Payble-Recovery from staff on deputation	36,10,052.00
3502014 Recoveries Payble TDS under GST	1,06,26,437.00
3502015 Recoveries Payble Water charges	4,95,775.00
4601007 Loans and advances to employees-Medical Advance	9,00,000.00

**Administrative Expenses**

(2,35,10,104.00)

2201101 Office maintenance-Electricity	32,32,481.00
2201102 Office maintenance-Water	78,609.00
2201103 Office maintenance-Security expenses	
2201104 Office maintenance-Internet Expenses	
2201105 Office maintenance-Laboratory Expenditure	71,280.00
2201201 Communication Expenses-Telephone	6,07,533.00
2201202 Communication Expenses-Mobile	52,685.00
2202002 Books & Periodicals-Newspapers	20,093.00
2202004 Books & Periodicals-Books	42,885.00
2202101 Printing and Stationery-Service Postage	7,394.00
2202102 Printing and Stationery-Printing	5,51,080.00
2202103 Printing and Stationery-Stationery	27,669.00
2202104 Computer consumables	1,19,043.00
2203002 Traveling & Conveyance-Traveling	93,801.00
2203003 Traveling & Conveyance-Petrol & Diesel	17,45,343.00
2204001 Insurance	20,86,290.00
2205001 Audit Fees	-
2205101 Legal Expenses-Legal Fees	73,200.00
2205103 Legal Expenses-Suit Compromises	25,000.00
2205301 Professional and other fees-Architect Fees	3,33,738.00
2205302 Professional and other fees-Engineers Fees	1,33,108.00
2205303 Professional and other fees-Technical Fees	20,000.00
2205304 Professional and other fees-Consultancy Charges	15,28,609.00
2206001 Advertisement and Publicity-Hospitality Expenses	5,89,769.00
2206002 Advertisement and Publicity-Advertisement	4,51,729.00
2206003 Advertisement and Publicity-Organisation of Festival	89,840.00
2206101 Membership & Subscription	23,600.00
2208001 Others- Expenditure on Urban Forestry	81,20,020.00
2208002 Others- Cremation of unclaimed Dead Bodies	1,500.00
2208003 Others- Other Office Expenses	33,83,805.00

**Operations & Maintenance**

(51,10,58,691.00)

2301001 Power & Fuel	29,50,809.00
2302001 Bulk Purchases-Electricity	2,07,20,991.00
2302002 Bulk Purchases-Water	5,585.00
2304002 Hire Charges-Others	2,57,862.00
2305010 Repair & Maintenance Infrastructure Assets-Others	8,173.00
2305202 Repair & Maintenance-Buildings-Residential Buildings	97,820.00
2305101 Repair & Maintenance-Civic Amenities-Parks	
2305115 Repair & Maintenance-Civic Amenities-Public Toilets	



2305201 Repair & Maintenance-Buildings-Official Buildings		
2305301 Repair & Maintenance-Vehicle-	34,31,433.00	
2305901 Repair & Maintenance-Others-Furniture Fixture	62,426.00	
2305902 Repair & Maintenance-Others-Electrical appliances	20,766.00	
2305903 Repair & Maintenance-Others-Office Equipment		
2305904 Repair & Maintenance-Others-Other Fixed Assets	34,936.00	
Other Operating & Maintenance expenses-Testing &		
2308001 Inspections		5,16,80,809.00
2308003 Other Operating & Maintenance expenses-Garbage Clearance		
Other Operating & Maintenance expenses-Health Sanitation	36,18,182.00	
2308007 Works		
Other operating & maintenance expenses-Food for ABC-AR		
2308009 Centre and Gau-Sadan		
4601004 Loans and advances to employees-Festival Advance	86,77,200.00	
4604001 Advance to Suppliers and Contractors-Public Works		
4604002 Advance to Suppliers and Contractors-Stores	2,63,25,033.00	
4605001 Advance to Others-Permanent Advance	2,04,837.00	
4605005 Advance to Others-Temporary Advance to HODs	26,33,129.00	
4606001 Deposit with External Agencies-Electricity	79,41,770.00	
4606005 Deposit with External Agencies - Others		
3501001 Creditors-Suppliers		
3501002 Creditors-Contractors	34,79,03,611.00	
3501003 Creditors-Expenses	3,44,83,319.00	
3501004 Creditors payable against grants		
3501005 Creditors-Payable against specific scheme		
<b>Interest &amp; finance Charges</b>		(2,511.32)
2406003 Late fee/Interest/Damage Charges		
2407001 Bank Charges	2,511.32	
<b>Programme Expenses</b>		(16,672.00)
2502001 Own Programme	5,892.00	
2503001 Share in Programme of others	10,780.00	
<b>Revenue Grants, Contribution and Subsidies</b>		(2,15,000.00)
2601003 Revenue Grants for-Health		
2603003 Revenue Subsidies-Health	2,15,000.00	
<b>Interest Receipts</b>		2,84,25,945.00
1711001 Interest from Bank Account-SB Accounts	2,67,26,788.00	
1718001 Interest on Debtors and Other receivable-General Tax	5,32,282.00	
1718002 Interest on debtors and other receivable(Rent)	11,66,875.00	
<b>Other Receipts</b>		1,10,18,065.00
4314006 Receivable from Other Sources-Hospital Dues	-	
3502005 Recoveries Payable-Service Tax	1,10,18,065.00	



<b>Other Payments</b>		(5,15,72,684.00)
2408003 Rebate on collections through online mode	8,635.00	
2808001 Prior Period Items-Other Expenses	4,70,25,070.00	
3503003 Govt. dues payable court attachment etc.		
3503005 Govt. dues etc. payable- Workers Welfare Cess	45,38,979.00	
3504002 Refunds payable other revenues		

**Net Cash Flow from operating activities**

53,38,50,117.55

**CASH FLOWS FROM INVESTING ACTIVITIES**

<b>Purchase/Addition to Fixed Assets</b>		(1,23,05,498.32)
4102005 Buildings toilet	7,04,233.00	
4102007 Buildings -parkings		
4103002 Roads & Bridges -Black Topped	18,09,905.00	
4103003 Roads & Bridges -Foot Path	83,78,000.00	
4103004 Roads & Bridges -Bridges	8,28,129.96	
4103301 Public Lighting -Lamp Posts	-	
4106006 Office & other Equipments -Laboratories	-	
4106007 Office & other Equipments -Heater	10,275.00	
4107008 Furnitures, Fixtures & Fittings-Others	73,848.00	
4107003 Furniture, Fixture, Fittings and Electrical Appliances -Chairs	1,44,950.60	
4107006 Furniture, Fixture, Fittings and Electrical Appliances -Tables	2,51,575.76	
4107007 Furniture, Fixture, Fittings and Electrical Appliances -Sofa Sets	30,066.00	
4108002 Other Fixed Assets -Dust Bin	74,515.00	
<b>Sale Proceeds of assets</b>		
<b>Purchase of Investments</b>		(93,29,061.00)
4208001 Investments General Fund-Other Investments		
4218001 Investments Other Fund-Other Investments	93,29,061.00	
<b>Sale of Investments</b>		1,50,00,000.00
4208001 Investments General Fund-Other Investments		
4218001 Investments Other Fund-Other Investments	1,50,00,000.00	
<b>Interest on Investments</b>		1,42,997.00
1701001 Interest-Fixed Deposits		
4314002 Receivable from Other Sources-Interest accrued & Due	1,42,997.00	

**Net Cash Flow from investing activities**

(64,91,562.32)

**CASH FLOWS FROM FINANCING ACTIVITIES**

<b>Special Fund Receipts</b>		4,17,13,243.00
3117001 Trust or Agency Funds-General Provident Fund	2,37,95,639.00	
3117002 Trust or Agency Funds-Pension & Gratuity Fund	1,79,17,604.00	
3117003 Trust or Agency Fund - Contributory Pension Fund	-	



3117003 Trust or Agency Fund - Contributory Pension Fund

**Payment out of Special Funds**

3117001 Trust or Agency Funds-General Provident Fund	9,37,65,043.00	(30,43,92,320.00)
3117002 Trust or Agency Funds-Pension & Gratuity Fund	20,78,98,122.00	
3117003 Trust or Agency Fund - Contributory Pension Fund	27,29,155.00	

**Grants Receipts**

3201001 Grant/Contribution from Central Government-	40,65,11,861.96	91,74,64,131.96
3202001 Grant/Contribution from State Government	31,43,50,671.00	
3203001 Grant/Contribution from Other govt. Agencies	19,65,26,400.00	
3204001 Grant/Contribution from Financial Institutions	72,665.00	
3206001 Grant/Contribution from International Organisation	2,534.00	
3208001 Grant/Contribution from Others	-	

**Grants Expenditure**

3202001 Grant/Contribution from State Government	7,60,730.00	(17,46,820.00)
3203001 Grant/Contribution from Other govt. Agencies	9,86,090.00	

**Issue of Borrowings**

3401001 Deposit from Contractors/Suppliers-EMD	3,93,633.00	46,70,199.00
3401002 Deposit from Contractors/Suppliers-Security Deposit	15,45,208.00	
3402003 Deposits Received -Revenues-Water		
3408001 Deposits Received from Others	27,19,358.00	
3408002 Deposit Received- From Working Women Hostel	12,000.00	

**Repayment of Borrowings**


3401001 Deposit from Contractors/Suppliers-EMD	-	(3,46,83,016.00)
3401002 Deposit from Contractors/Suppliers-Security Deposit	3,39,31,441.00	
3402003 Deposits Received -Revenues-Water		
3408001 Deposits Received from Others	6,82,800.00	
3408002 Deposit Received- From Working Women Hostel	-	
3413001 Others	68,775.00	

Net Cash Flow from financing activities

		62,30,25,417.96
Net Cash Flow (A+B+C)		1,15,03,83,973.19
Opening Balance of Cash and cash equivalents		(1,94,79,80,392.41)
		79,75,96,419.22
Closing Balance of Cash and cash equivalents		1,94,79,80,392.41

  
Commissioner  
M.C. Shimla

  
Joint Commissioner  
M.C. Shimla

  
Accounts Officer  
M.C. Shimla

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

Place :- Shimla  
Date:-05/08/2025

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

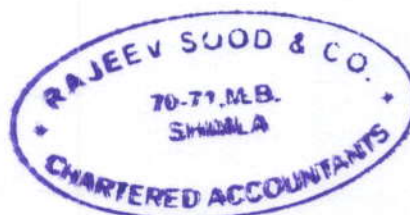
## **Employee Benefits**

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

## **Investments**

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

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



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

1. Municipal Fund represents fund other than General Fund, Pension & Gratuity Fund and Contributory Pension Fund.
2. Earmarked Funds represents General Provident Fund of **Rs. 32,94,52,208/-** Contributory Pension Fund of **Rs.1,32,08,416/-** and Pension & Gratuity Fund of **Rs.3,23,44,671/-**
3. Addition to the reserves has been made to the extent of **Rs.34,80,87,976/-** which includes capital contribution made up of capital grants from Central Govt., State Govt. and various external agencies.
4. Grants & Contributions for specific purposes represents unutilized grant amounting to **Rs. 91,00,86,719.78** (opening balance of **Rs.56,34,81,195.44** addition & utilization of **Rs. 91,69,32,326.96** and **Rs.56,91,11,787.62** respectively).
5. Deposits received amounting **Rs.12,79,35,591/-** includes EMD Security from contractors, Water Meter security from customers and security received from customer in respect of community centers. The corporation is in the process of identifying unclaimed security/EMD etc. and the same will be credited to Income & Expenditure Account in due course.
6. Total Current Liabilities and provisions include the following:
  - a) Payable to IPH Department **Rs. 2,17,47,39,965/-** on the account of cost of water.
  - b) Other Current Liabilities **-Rs. 93,56,26,171/-**
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 31.03.2024 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. 9,27,83,528/-** (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. 34,17,35,481/-** includes advances given to HOD's amounting to **Rs. 17,89,31,812/-** and advances to HPSEB amounting to **Rs. 8,13,93,674/-** and other advances of **Rs.8,14,09,995/-**
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. 5,24,81,415-** represents amount reimbursed to SEHB Society towards Wages of Street Sweepers, drivers, casual workers and JCB Operators.

We have compiled the attached Balance Sheet of Shimla Municipal Corporation as at 31st March 2024 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. 2023-24

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

#### 1. INTERNAL CONTROL SYSTEM

The corporation is currently facing significant challenges in its internal control framework, particularly within the accounts department. There is a notable absence of effective monitoring mechanisms and a shortage of adequately trained personnel, which undermines the reliability of the financial reporting process. Existing control measures do not sufficiently ensure compliance with Generally Accepted Accounting Principles (GAAP), raising concerns about the accuracy and integrity of recorded financial data.

Although a system of voucher preparation and verification is in place, it is not comprehensive enough to detect and correct errors in a timely manner. To strengthen internal controls and enhance the reliability of financial reporting, it is recommended that a structured system of **internal check** be established. This system should assign responsibility to a designated senior member of the accounts team to periodically review and verify transaction records. Timely detection and correction of errors will support more accurate financial reporting and minimize the risk of material misstatements.

Furthermore, to improve overall operational efficiency and control effectiveness, it is essential to invest in the **upskilling of accounts personnel** through regular training and capacity-building programs. This will not only increase staff competency but also reinforce adherence to financial policies and procedures.

The audit observed that the Municipal Corporation lacks a formal succession planning framework for key administrative and technical positions. This absence of structured planning results in operational inefficiencies during staff transitions, loss of institutional knowledge, and delays in decision-making. Several departments are heavily dependent on a few experienced individuals without any designated backups or training for potential successors. It is recommended that the Corporation develop and implement a succession plan, including identification of critical roles, skill-gap analysis, and regular training to ensure continuity of operations and sustainable governance.

#### 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.

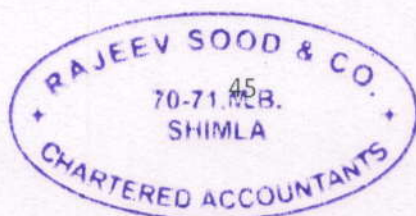
As per the management, the balances reflecting under the head Capital Work-in-progress are standing since years and are not identifiable. A proper reconciliation/ ageing schedule of the same was asked but was not made available to us. The following balances in Capital Work-in-Progress are standing since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

- **Input Tax Credit under GST:** The lack of proper understanding of GST rules, particularly regarding Input Tax Credit (ITC). Currently, ITC is not recorded when invoices are received but is instead adjusted only at the year-end. This incorrect practice can cause problems during GST audits or reviews. Additionally, the management is not distinguishing properly between services where ITC can be claimed and those where it cannot. According to GST laws, ITC should be claimed only on eligible (non-exempt) services, and any excess credit should be regularly reversed. Also, ITC should not be used to pay GST on exempt services. It is important for the management to improve their knowledge of GST accounting and ensure timely, accurate recording of ITC to comply with the law and avoid future issues.



- **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.

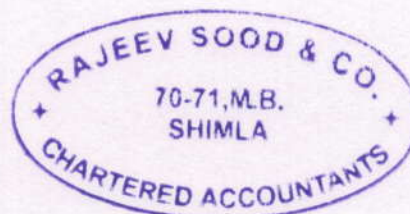
**(D) Observations related to Estate Department**

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.

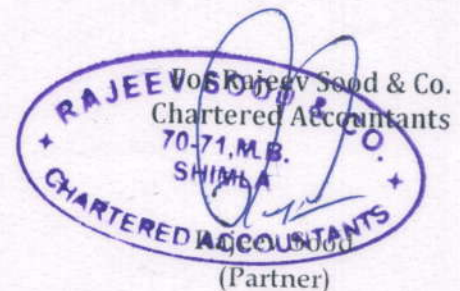
It has been observed that the Corporation has not taken any significant or acceptable action for several years with respect to the settlement of audit observations, as mandated under Section 163 of the Municipal Corporation Act. This continued inaction undermines the accountability mechanisms intended 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: 05-08-2025



**SHIMLA MUNICIPAL CORPORATION  
TRIAL BALANCE FOR THE YEAR ENDED 31.03.2024**

2023-24

AC Code	AC Description	Debit amount	Credit amount	Total
1100101	Property Tax Residential Buildings		4,73,22,382.60	4,73,22,382.60
1100102	Property Tax Commercial Buildings		11,83,05,956.40	11,83,05,956.40
1100103	Property Tax Land		33,80,170.19	33,80,170.19
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		96,719.00	96,719.00
1105101	Octroi & Toll Octroi			-
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	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		1,00,81,507.00	1,00,81,507.00
1201004	Liquor			-
1202001	Compensation in lieu of Taxes/Duties- Compensation in lieu of Octroi		35,55,48,061.00	35,55,48,061.00
1202002	of electricity			-
1202003	Compensation in lieu of formation of SJPNL			-
1203001	compensations due to concessions certain set of tax Payers			-
1203002	payers			-
1204001	Other assigned revenue			-
1301001	Rent from Civic Amenities-Markets		4,63,050.00	4,63,050.00
1301002	Rent from Civic Amenities-Shopping Complexes		87,49,173.00	87,49,173.00



1301003	Rent from Civic Amenities-Auditorium			-
1301004	Rent from Civic Amenities-Art Galleries			-
1301005	Halls		63,150.00	63,150.00
1301006	Rent from Civic Amenities-PlayGrounds			-
1301007	Rent from Civic Amenities-Nurseries			-
1301008	Rent from Civic Amenities-Labour Hostel		4,60,800.00	4,60,800.00
1301009	Rent from Civic Amenities - Use of Open Space		55,65,233.00	55,65,233.00
1301010	Rent from Civic Amenities- Working Women Hostel		5,53,640.00	5,53,640.00
1302001	Rent from Office Buildings-Quarters			-
1303001	Rent from Guest-Houses		22,17,600.00	22,17,600.00
1304001	Rent from Lease of Lands		1,86,39,523.00	1,86,39,523.00
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	Contractors			-
1401006	Registration			-
1401101	Licensing Fees-D & O			-
1401102	Licensing Fees-Hawking		2,41,820.00	2,41,820.00
1401103	Licensing Fees-Shops		-	-
1401104	Licensing Fees-Bazaars			-
1401105	Licensing Fees-Staff Quarters		5,68,159.00	5,68,159.00
1401106	Licensing Fees-Plumbing License			-
1401107	Licensing Fees-Cattle Pounding			-
1401108	Licensing Fees-Slaughtering		10,36,000.00	10,36,000.00
1401109	Licensing Fees-Butchers and Traders of meat			-
1401110	Licensing Fees-Poultry			-
1401111	Fees & User Charges- Licence Fees- Others		2,55,790.00	2,55,790.00
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		4,150.00	4,150.00
1401302	Certificate		75,755.00	75,755.00
1401303	Certificate			-
1401304	Fees for Certificate-Marriage		1,01,020.00	1,01,020.00
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		28,428.00	28,428.00
1401503	Regularization Fees-Revalidation			-
1401504	Regularization Fees-Conversion Fees		7,51,399.00	7,51,399.00



1402001	Penalties and Fines-Octroi		500.00	500.00
1402002	Penalties and Fines-Cess			-
1402003	Penalties and Fines-Surcharge			-
1402004	Penalties and Fines-Others		3,73,789.00	3,73,789.00
1402005	Dishonored Cheques		1,426.00	
1404001	Other Fees-Advertisement Fees		36,79,028.00	36,79,028.00
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		29,160.00	29,160.00
1404013	Other Fees-Compounding Fee		1,67,57,612.00	1,67,57,612.00
1404014	Other Fees-NOC Fee		42,100.00	42,100.00
1404015	Other Fees- Forest application processing Fees			-
1404016	Other Fees- Plantation Fees			-
1404017	Vehicle			-
1404018	Inspection Fee (Architect Planner)			-
1405001	User Charges - Medicines			-
1405002	User Charges -Examination Charges			-
1405003	User Charges - Ambulance			-
1405004	User Charges - Funeral Van			-
1405005	User Charges - Garbage Collection Charges			-
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		5,08,000.00	5,08,000.00
1405019	User Charges-Luggage Charges			-
1405020	User Charges-Parking Fees		1,33,29,729.00	1,33,29,729.00
1405021	User Charges-Laboratory Charges		24,478.00	24,478.00
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	Entery Fees-Parks			-
1406002	Entery Fees-Playgrounds			-
1406003	Swimming Pool			-
1406004	Entery Fees-Pool			-
1406005	Entery Fees-Zoo			-



1406006	Entry Fees-Museum			-
1406007	Entry Fees-Library			-
1406008	Entry Fees-Parking Lots			-
1407001	Service/Administrative Charges-Service Charges		3,000.00	3,000.00
1407002	Deposit Works			-
1407003	Charges			-
1407004	Service/Administrative Charges-Road Damage Recovery Charges		69,65,139.00	69,65,139.00
1407005	Service/Administrative Charges-Stacking Charges			-
1407006	Government			-
1407007	Charges		11,98,649.00	11,98,649.00
1407008	Fees & User Charges- Dumping Charges		19,70,652.00	19,70,652.00
1408001	Other Charges-Other Charges		1,41,790.00	1,41,790.00
1409001	Fees Remission and Refund-Water Supply			-
1501001	Sale of Products-Tree Guards			-
1501002	Sale of Products-Garbage			-
1501003	Sale of Products-Manure			-
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		14,07,968.00	14,07,968.00
1501102	Sale of Forms & Publications-Data			-
1501103	Sale of Forms & Publications-Plans		90,767.00	90,767.00
1501104	Sale of Forms & Publications-Maps			-
1501105	Sale of Forms & Publications-Forms & Publication		5,780.00	5,780.00
1501201	Sale of stores & Scrap-Obsolete Stores			-
1501202	Sale of stores & Scrap-Obsolete Assets		7,14,592.00	7,14,592.00
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		4,11,733.00	4,11,733.00
1504101	Hire Charges on Equipments-Rollers		7,67,100.00	7,67,100.00
1504102	Hire Charges on Equipments-Tools & Equipments			-
1504103	Hire Charges on Equipments-Medical Equipments			-
1601001	Revenue Grants-Road Development Grants		1,71,69,807.00	1,71,69,807.00
1601002	Revenue Grants-Family Welfare Grant			-
1601003	Revenue Grants-Census Grant etc.			-
1601004	Revenue Grants-Water Works Maintenance Grant			-
1601005	Grant		20,38,54,004.10	20,38,54,004.10
1601006	Regulating/Controlling unauthorized Vendors			-
1602001	Re-imbusement of Expenses-			-
1603001	Contribution towards schemes-		13,27,313.00	13,27,313.00
1701001	Interest-Fixed Deposits		3,26,850.00	3,26,850.00
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		2,67,26,788.00	2,67,26,788.00
1712001	Interest on Loans and advances to employees-HBA			-
1712002	Conveyance			-
1712003	Computer			-
1712004	Festival		4,23,600.00	4,23,600.00
1712005	Vehicle			-
1712006	Clothing			-
1712007	Others			-
1713001	Interest on loans to others-			-
1718001	Tax		5,32,282.00	5,32,282.00
1718002	Interest on debtors and other receivable(Rent)		11,66,875.00	11,66,875.00
1718003	Others-Others			-
1801001	Deposit Forfeited-EMD		60,988.00	60,988.00
1801002	Deposit Forfeited-Security		20,000.00	20,000.00
1801101	Lapsed Deposits-Contractors			-
1801102	Lapsed Deposits-Suppliers			-
1802001	Insurance Claim Recovery			-
1803001	Profit on Disposal of Fixed Assets			-
1804001	Recovery From Employees		8,99,187.00	8,99,187.00
1805001	Unclaimed Refund Payable/Liabilities Written Back- Stale Cheques		300.00	300.00
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		15,89,146.77	15,89,146.77
2101001	Officers	1,56,16,873.00		1,56,16,873.00
2101002	Salary, Wages and Bonus-Salary & Allowances-Staff	34,89,83,817.00		34,89,83,817.00
2101003	Salary, Wages and Bonus-Wages	78,09,269.00		78,09,269.00
2101004	Salary, Wages and Bonus-Exgratia	4,71,000.00		4,71,000.00
2101005	Salary, Wages and Bonus-Bonus			-
2101006	Bonus			-
2102001	Benefits and Allowances-Overtime Allowance			-
2102002	Benefits and Allowances-LTC			-
2102003	Benefits and Allowances-Medical reimbursement	62,48,798.00		62,48,798.00
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	Corporators	31,09,377.00		31,09,377.00
2102009	Staff			-
2102010	Benefits and Allowances-Training	4,24,360.00		4,24,360.00
2102011	Benefits and Allowances-Staff Welfare Expenses			-
2102012	Benefits and Allowances-HRD activities			-
2102013	Benefits and Allowances-32% Share of Laboratory Income to Lab. Staff			-
2103001	Pension-Pension			-
2103002	Pension-Family Pension			-
2103003	Pension-Pension Contribution	2,53,85,052.00		2,53,85,052.00
2103004	Pension-Pension Fund Deficit Contribution	16,26,73,869.00		16,26,73,869.00
2103005	Pension-Contribution to other Funds	1,65,74,090.00		1,65,74,090.00
2104001	Encashment	1,90,63,898.00		1,90,63,898.00
2104002	Other Terminal & Retirement Benefits-Death cum Retirement Gratuity	1,08,93,800.00		1,08,93,800.00
2104003	Other Terminal & Retirement Benefits-Contribution to PF or other Funds	3,23,106.00		3,23,106.00
2104004	Other Terminal & Retirement Benefits-Leave Salary Conntribution			-
2201001	Rent, Rates and Taxes- Rent			-
2201002	Rent, Rates and Taxes- Land Revenue			-
2201003	Rent, Rates and Taxes- Land Revenue			-
2201101	Office maintenance-Electricity	32,36,208.00		32,36,208.00
2201102	Office maintenance-Water	78,609.00		78,609.00
2201103	Office maintenance-Security expenses	38,167.00		38,167.00
2201104	Office maintenance-Internet Expenses	49,536.00		49,536.00
2201105	Office maintenance-Laboratory Expenditure	71,280.00		71,280.00
2201201	Communication Expenses-Telephone	6,07,533.00		6,07,533.00
2201202	Communication Expenses-Mobile	52,685.00		52,685.00
2201203	Communication Expenses-Fax			-
2202001	Books & Periodicals-Megasines			-
2202002	Books & Periodicals-Newspapers	20,093.00		20,093.00
2202003	Books & Periodicals-Journals			-
2202004	Books & Periodicals-Books	42,885.00		42,885.00
2202101	Printing and Stationery-Service Postage	5,44,357.00		5,44,357.00
2202102	Printing and Stationery-Printing	11,39,180.00		11,39,180.00
2202103	Printing and Stationery-Stationery	3,95,239.00		3,95,239.00
2202104	Computer consumables	1,19,043.00		1,19,043.00
2203001	Traveling & Conveyance-Fuel			-
2203002	Traveling & Conveyance-Traveling	1,83,670.00		1,83,670.00
2203003	Traveling & Conveyance-Petrol & Diesel	17,67,343.00		17,67,343.00
2204001	Insurance	20,86,290.00		20,86,290.00
2205001	Audit Fees			-
2205101	Legal Expenses-Legal Fees	35,88,263.00		35,88,263.00
2205102	Legal Expenses-Cost of Recovery of Tax Revenue			-
2205103	Legal Expenses-Suit Compromises	25,000.00		25,000.00
2205301	Professional and other fees-Architect Fees	6,07,988.00		6,07,988.00
2205302	Professional and other fees-Engineers Fees	1,33,108.00		1,33,108.00
2205303	Professional and other fees-Technical Fees	20,000.00		20,000.00
2205304	Professional and other fees-Consultancy Charges	18,22,999.00		18,22,999.00



2206001	Advertisement and Publicity-Hospitality Expenses	5,89,769.00		5,89,769.00
2206002	Advertisement and Publicity-Advertisement	4,51,729.00		4,51,729.00
2206003	Festival	12,35,840.00		12,35,840.00
2206101	Membership & Subscription	23,600.00		23,600.00
2208001	Others- Expenditure on Urban Forestry	15,50,000.00		15,50,000.00
2208002	Others- Cremation of unclaimed Dead Bodies	22,500.00		22,500.00
2208003	Others- Other Office Expenses	36,99,969.00		36,99,969.00
2301001	Power & Fuel	29,50,809.00		29,50,809.00
2302001	Bulk Purchases-Electricity	4,41,29,854.00		4,41,29,854.00
2302002	Bulk Purchases-Water	5,585.00		5,585.00
2303001	Consumption of Stores-Stores			-
2304001	Hire Charges-Machinery Rent			-
2304002	Hire Charges-Others	2,57,862.00		2,57,862.00
2305001	& Bridges	1,72,01,892.00		1,72,01,892.00
2305002	Overs			-
2305003	Supply Lines			-
2305004	Lighting			-
2305005	Water	18,50,888.00		18,50,888.00
2305006	Repair & Maintenance Infrastructure Assets-Drains	4,73,624.00		4,73,624.00
2305007	Signals			-
2305008	Sewerage Lines			-
2305009	path	60,12,811.00		60,12,811.00
2305010	Repair & Maintenance Infrastructure Assets-Others	18,81,698.00		18,81,698.00
2305101	Repair & Maintenance-Civic Amenities-Parks			-
2305102	Repair & Maintenance-Civic Amenities-Gardens			-
2305103	Repair & Maintenance-Civic Amenities-Lakes			-
2305104	Repair & Maintenance-Civic Amenities-Playgrounds			-
2305105	Culture			-
2305106	Repair & Maintenance-Civic Amenities-Parking Lots			-
2305107	Repair & Maintenance-Civic Amenities-Markets			-
2305108	Repair & Maintenance-Civic Amenities-Houses			-
2305109	Complex	9,18,362.00		9,18,362.00
2305110	Repair & Maintenance-Civic Amenities-Hospitals			-
2305111	Pools			-
2305112	Repair & Maintenance-Civic Amenities-Stadium			-
2305113	Repair & Maintenance-Civic Amenities-Nursery			-
2305114	Materials			-
2305115	Toilets	3,20,234.00		3,20,234.00



2305201	Repair & Maintenance-Buildings-Official Buildings	65,204.00		65,204.00
2305202	Buildings	10,79,492.00		10,79,492.00
2305301	Repair & Maintenance-Vehicle-	38,16,828.00		38,16,828.00
2305901	Repair & Maintenance-Others-Furniture Fixture	62,426.00		62,426.00
2305902	Repair & Maintenance-Others-Electrical appliances	2,80,460.00		2,80,460.00
2305903	Repair & Maintenance-Others-Office Equipment			-
2305904	Repair & Maintenance-Others-Other Fixed Assets	34,936.00		34,936.00
2305905	Equipment			-
2308001	& Inspections			-
2308002	Purification			-
2308003	Clearance	5,24,81,415.00		5,24,81,415.00
2308004	food			-
2308005	laundry			-
2308006	Other Operating & Maintenance expenses-Tax for Public Transport Vehicles			-
2308007	Other Operating & Maintenance expenses-Health Sanitation Works	46,01,582.00		46,01,582.00
2308008	Other Operating & Maintenance expenses-Others			-
2308009	Food for ABC-AR Centre and Gau-Sadan			-
2401001	Interest on Loan from Central Govt-			-
2402001	Interest on Loan from State Govt.			-
2403001	Interest on Loan from Govt. Bodies & Associations			-
2404001	Interest on Loan from Internal Agencies			-
2405001	Institutions			-
2406001	Other Interest-Leases			-
2406002	Other Interest-Hire Purchases			-
2406003	Late fee/Interest/Damage Charges			-
2407001	Bank Charges	2,511.32		2,511.32
2408001	payment	40,22,398.00		40,22,398.00
2408002	Other Finance Expenses-Commitment Charges			-
2408003	Rebate on collections through online mode	8,635.00		8,635.00
2501001	Election Expenses			-
2502001	Own Programme	5,892.00		5,892.00
2502002	Skilled development Programme for Women			-
2503001	Share in Programme of others	10,780.00		10,780.00
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	2,15,000.00		2,15,000.00
2701001	Provisions for Doubtful receivables-Property Tax			-



2701002	Provisions for Doubtful receivables-Cess			-
2701003	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	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	9,54,88,485.00		9,54,88,485.00
2723001	Depreciation-Roads & Bridges	7,64,92,513.00		7,64,92,513.00
2723101	Depreciation-Sewerage and Drainage	6,74,32,741.00		6,74,32,741.00
2723201	Depreciation-Waterways	3,39,30,500.00		3,39,30,500.00
2723301	Depreciation-Public Lighting	78,15,794.00		78,15,794.00
2724001	Depreciation-Plant & Machinery	50,29,363.00		50,29,363.00
2725001	Depreciation-Vehicles	1,18,99,684.00		1,18,99,684.00
2726001	Depreciation-Office & Other Equipments	21,54,274.00		21,54,274.00
2727001	Depreciation-Furniture, Fixtures, Fittings and Electrical Appliances	1,73,322.00		1,73,322.00
2728001	Depreciation-Other Fixed Assets	29,50,598.00		29,50,598.00
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	Charges			-
2804001	Period Period Items-Other Income			-
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	4,25,070.00		4,25,070.00
2901001	Transfer to Reserve Fund -Reserve			-
3101001	Municipal Fund-Closing Balance		1,28,54,79,982.44	1,28,54,79,982.44
3101002	sheet			-
3109001	Excess of Income and Expenditure	10,01,12,568.05		10,01,12,568.05



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	32,94,52,207.67		32,94,52,207.67
3117002	Trust or Agency Funds-Pension & Gratuity Fund	3,23,44,670.75		3,23,44,670.75
3117003	Trust or Agency Fund - Contributory Pension Fund	1,32,08,416.59		1,32,08,416.59
3121001	Capital Contribution	4,12,25,68,749.52		4,12,25,68,749.52
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-	49,09,17,745.61		49,09,17,745.61
3202001	Grant/Contribution from State Government	27,05,94,800.58		27,05,94,800.58
3203001	Grant/Contribution from Other govt. Agencies	13,76,73,221.45		13,76,73,221.45
3204001	Grant/Contribution from Financial Institutions	-		-
3205001	Grant/Contribution from Welfare Bodies			-
3206001	Organisation	1,06,67,952.14		1,06,67,952.14
3208001	Grant/Contribution from Others	2,33,000.00		2,33,000.00
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	39,91,505.00		39,91,505.00
3401002	Deposit	10,06,91,424.00		10,06,91,424.00
3402001	Deposits Received-Revenues-Octroi			-
3402002	Deposits Received-Revenues-Transit			-
3402003	Deposits Received -Revenues-Water	1,62,82,009.00		1,62,82,009.00
3402004	Deposits Received -Revenues-Electricity			-
3402005	Deposits Received -Revenues-Rental etc.			-
3403001	Deposits Received from Staff			-
3408001	Deposits Received from Others	69,27,153.00		69,27,153.00
3408002	Deposit Received- From Working Women Hostel	43,500.00		43,500.00
3411001	Deposit Works -Civil Works	8,00,000.00		8,00,000.00
3412001	Deposit Works -Electrical Works			-
3413001	Deposit Works- Others	1,10,09,152.00		1,10,09,152.00
3418001	Deposit Work -Other deposit works			-
3501001	Creditors-Suppliers	2,17,47,39,965.00		2,17,47,39,965.00



3501002	Creditors-Contractors		3,27,43,777.00	3,27,43,777.00
3501003	Creditors-Expenses		1,35,01,489.12	1,35,01,489.12
3501004	Creditors-Payable against grants	-		-
3501005	Creditors-Payable against specific scheme		1,078.00	1,078.00
3501006	Creditors-Contractors Advance Control Account			-
3501101	Employees Liabilities- Gross Salary		59,14,085.00	59,14,085.00
3501102	Employees Liabilities- Net Salary		3,02,98,401.00	3,02,98,401.00
3501103	Employees Liabilities- Salary Unpaid		6,54,226.00	6,54,226.00
3501104	Employees Liabilities- PF Payable		39,94,349.00	39,94,349.00
3501105	Employees Liabilities- Pension		1,06,56,924.00	1,06,56,924.00
3501106	Employees Liabilities- Gratuity		1,91,440.00	1,91,440.00
3501107	Employees Liabilities- Welfare funds		4,21,154.00	4,21,154.00
3501108	Employees Liabilities- Leave Salary Payable		8,21,823.00	8,21,823.00
3501201	Interest Accured and due-Loans			-
3501202	Interest Accured and due-HP			-
3502001	Recoveries Payble-P.F.deductions		38,04,727.00	38,04,727.00
3502002	Recoveries Payble-LIC		18,67,029.00	18,67,029.00
3502003	Recoveries Payble-Loans	14,61,539.00		14,61,539.00
3502004	Recoveries Payble-Societies		74,773.00	74,773.00
3502005	Recoveries Payble-Service Tax	1,39,45,798.00		1,39,45,798.00
3502006	Recoveries Payble-Professional Tax			-
3502007	Recoveries payable TDS	14,629.00		14,629.00
3502008	Recoveries payable Trade Tax			-
3502009	Recoveries payable Sales Tax/VAT		5,67,517.00	5,67,517.00
3502010	Recoveries Payble-Works Contract etc.		1,87,74,713.00	1,87,74,713.00
3502011	Recoveries Payble-GIS		32,148.00	32,148.00
3502012	deputation		1,32,03,574.00	1,32,03,574.00
3502013	Recoveries Payble-Others		78,07,13,666.00	78,07,13,666.00
3502014	TDS under GST	4,38,502.00		4,38,502.00
3502015	Water Charges		7,75,49,955.00	7,75,49,955.00
3502016	Penalty on Royalty (works contract etc.)		20,50,083.00	20,50,083.00
3503001	Govt. Dues Payble-Library Cess			-
3503002	Govt. Dues Payble-Education Cess			-
3503003	Govt. Dues Payble-Court Atteachment etc.	18,57,320.00		18,57,320.00
3503004	Govt. Dues Payble-Water Cess			-
3503005	Govt. dues etc. payable- Workers Welfare Cess	4,64,04,845.00		4,64,04,845.00
3504001	Refunds Payble-Taxes			-
3504002	Refunds Payble-Other Revenues		1,14,919.00	1,14,919.00
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	Charges		10,55,862.00	10,55,862.00
3508001	Others-Compensation Payble			-
3508002	Others-Stale Cheque		5,91,483.00	5,91,483.00



3508003	Others-HP Payble			-
3508004	Others-HP Interest Receivable Control Account etc.			-
3509001	Sale Proceeds-Assets		1,49,609.00	1,49,609.00
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	1,47,66,408.00		1,47,66,408.00
4101002	Lands -Under Buildings	38,86,10,637.00		38,86,10,637.00
4101003	Land-Open Markets & Structures	1,03,56,24,691.00		1,03,56,24,691.00
4101004	Land-Parks	16,88,89,225.00		16,88,89,225.00
4101005	Land-Gardens	3,73,077.00		3,73,077.00
4101006	Land-Vacant Municipal Land	1,27,54,32,425.00		1,27,54,32,425.00
4101007	Land-Forest Land	5,32,78,471.00		5,32,78,471.00
4101008	Land-Trees			-
4102001	Buildings- Residential	26,23,66,965.00		26,23,66,965.00
4102002	Buildings- Official	27,67,42,559.00		27,67,42,559.00
4102003	Buildings- Commercial	1,01,03,15,276.00		1,01,03,15,276.00
4102004	Buildings -Pump houses			-
4102005	Buildings -Toilets	9,66,26,850.00		9,66,26,850.00
4102006	Buildings -Houses	9,49,08,152.00		9,49,08,152.00
4102007	Buildings--Parking	59,05,77,326.00		59,05,77,326.00
4102008	Fixed Assets-Buildings-Labour Hostel	1,11,90,062.00		1,11,90,062.00
4103001	Roads & Bridges -Concrete	8,30,65,349.00		8,30,65,349.00
4103002	Roads & Bridges -Black Topped	1,00,63,01,638.00		1,00,63,01,638.00
4103003	Roads & Bridges -Foot Path	46,51,73,358.00		46,51,73,358.00
4103004	Roads & Bridges -Bridges	11,20,49,831.00		11,20,49,831.00
4103005	Roads & Bridges -Staires & Alleys	1,87,62,673.00		1,87,62,673.00
4103101	Sewerage & Drainage -Drainage	8,47,43,619.00		8,47,43,619.00
4103102	Sewerage & Drainage -Sewerage Lines	61,90,02,204.00		61,90,02,204.00
4103103	Sewerage & Drainage-Storm Water Drain/Nallah	17,69,76,127.00		17,69,76,127.00
4103201	Water ways -Bore Wells	46,86,61,161.00		46,86,61,161.00
4103202	Water ways -Open Wells	4,33,874.00		4,33,874.00
4103203	Water ways- Reservoirs	28,51,223.00		28,51,223.00
4103301	Public Lighting -Lamp Posts	21,71,82,001.96		21,71,82,001.96
4103302	Public Lighting -Transformers	21,83,133.00		21,83,133.00
4104001	Plant & Machinery -Project Machinery	4,60,68,589.00		4,60,68,589.00
4104002	Plant & Machinery -Pump House Machinery	11,02,500.00		11,02,500.00
4104003	Plant & Machinery -Others	14,86,38,210.00		14,86,38,210.00
4105001	Vehicles -Ambulance			-
4105002	Vehicles -Buses			-
4105003	Vehicles -Cars	40,39,294.00		40,39,294.00
4105004	Vehicles- Jeeps	66,53,493.00		66,53,493.00
4105005	Vehicles -Cranes	52,73,237.00		52,73,237.00
4105006	Vehicles -Trucks	14,25,42,935.00		14,25,42,935.00
4105007	Vehicles -Tankers			-
4105008	Fixed Assets- Vehicles- Motor Bike	1,59,316.00		1,59,316.00
4106001	Office & other Equipments- Air Conditioners			-
4106002	Office & other Equipments -Computers	1,53,12,282.00		1,53,12,282.00
4106003	Office & other Equipments- Faxes	47,191.00		47,191.00
4106004	Office & other Equipments -Photocopiers	11,79,789.00		11,79,789.00



4106005	Office & other Equipments -Refrigerators	36,936.00		36,936.00
4106006	Office & other Equipments -Laboratories	8,69,290.00		8,69,290.00
4106007	Office & other Equipments -Heater	2,97,736.00		2,97,736.00
4106008	Office & other Equipments -Others	1,85,33,648.78		1,85,33,648.78
4107001	Appliances -Cabinets	4,71,136.00		4,71,136.00
4107002	Appliances -Cupboards			-
4107003	Appliances -Chairs	16,80,009.60		16,80,009.60
4107004	Appliances -Fans	21,608.00		21,608.00
4107005	Furniture, Fixture, Fittings and Electrical Appliances -Electrical Fittings	3,10,304.00		3,10,304.00
4107006	Appliances -Tables	11,96,989.76		11,96,989.76
4107007	Appliances -Sofa Sets	6,87,308.00		6,87,308.00
4107008	Furnitures, Fixtures & Fittings-Others	7,91,725.00		7,91,725.00
4108001	Other Fixed Assets -Dumper container	1,28,91,238.00		1,28,91,238.00
4108002	Other Fixed Assets -Dust Bin	1,00,08,583.00		1,00,08,583.00
4108003	Other	3,26,91,181.00		3,26,91,181.00
4109001	Assets Under Disposal			-
4112001	Accumulated Depreciation-Buildings		1,35,97,85,638.88	1,35,97,85,638.88
4113001	Accumulated Depreciation-Roads & Bridges		95,97,06,663.75	95,97,06,663.75
4113101	Accumulated Depreciation-Sewerage and Drainage		26,70,46,158.00	26,70,46,158.00
4113201	Accumulated Depreciation-Waterways		15,51,08,505.00	15,51,08,505.00
4113301	Accumulated Depreciation-Public Lighting		14,88,59,012.51	14,88,59,012.51
4114001	Accumulated Depreciation-Plant & Machinery		16,73,09,574.60	16,73,09,574.60
4115001	Accumulated Depreciation-Vehicles		9,12,36,732.11	9,12,36,732.11
4116001	Equipments		2,20,82,626.28	2,20,82,626.28
4117001	Accumulated Depreciation-Furniture,Fixtures,Fitting and Electrical Appliances		33,91,302.10	33,91,302.10
4118001	Accumulated Depreciation-Other Fixed Assets		3,84,41,940.77	3,84,41,940.77
4121001	Specific Grants -Water Works	1,66,940.00		1,66,940.00
4121002	Specific Grants -Road & Buildings	38,53,898.00		38,53,898.00
4121003	Specific Grants -Health	5,99,04,007.00		5,99,04,007.00
4121004	S.W.Management	18,14,788.00		18,14,788.00
4121005	CWIP-Specific Grants-Civic Amenities	85,75,498.00		85,75,498.00
4121006	Specific Grants-Urban Poverty All. & Soc. Welfare			-
4122001	Special funds -Water Works			-
4122002	Special Funds -Road & Buildings	4,36,855.00		4,36,855.00
4122003	Special funds -Health			-
4123001	Specific Shemes-Water works			-
4123002	Specific Shemes-Road &Buildings	1,20,18,300.00		1,20,18,300.00
4123003	Specific Shemes-Health			-
4123004	Man			-
4123005	CWIP -- Specific schemes - Civic Amenities	1,03,58,505.00		1,03,58,505.00
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	5,10,000.00		5,10,000.00
4206001	Investments General Fund-Uniots of Mutual Funds			-
4207001	Investments General Fund-Others	64,94,45,050.00		64,94,45,050.00
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	34,35,85,440.83		34,35,85,440.83
4219001	Investments Other Fund-Accumulated Provision			-
4301001	Store -Opening Stock			-
4301002	Store -Closing Stock			-
4301003	Store -Purchases	1,21,35,530.00		1,21,35,530.00
4302001	Loose Tools	81,399.00		81,399.00
4303001	Books			-
4308001	Other-Other Stock in Hand	85,344.00		85,344.00
4311001	Receivable for property Taxes	9,27,83,528.00		9,27,83,528.00
4311901	Receivable for Other Taxes-Sewarage Tax			-
4311902	Receivable for Other Taxes-Water Tax			-
4311903	Receivable for Other Taxes-Show Tax	6,44,125.00		6,44,125.00
4312001	Receivable for Cess			-
4313001	Receivable for Fees & User charges-Licence fees	2,70,902.00		2,70,902.00
4313002	Fees			-
4313003	Receivable for Fees & User charges-Water Supply	15,91,54,405.76		15,91,54,405.76
4313004	Receivable for Fees & User charges-Connection and Maintenance Charges			-
4314001	Receivable from Other Sources-Rent	16,56,78,668.87		16,56,78,668.87
4314002	Due	4,03,74,262.59		4,03,74,262.59
4314003	not due			-
4314004	Receivable from Other Sources-Undertakings			-
4314005	Employees	5,19,602.00		5,19,602.00
4314006	Receivable from Other Sources-Hospital Dues	21,25,548.00		21,25,548.00
4314007	Receivable from Others			-
4315001	Receivablefrom Govt.-Grants			-
4315002	Receivablefrom Govt.-Assigned Revenues			-
4318001	Receivable Control Account-Property Tax	20,00,000.00		20,00,000.00
4318002	Receivable Control Account-Cess			-
4318003	Receivable Control Account-Water supply			-
4318004	Receivable Control Account-Rent			-
4319101	account			-
4319201	account			-
4319901	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	Water Supply			-
4323002	Rent			-
4324001	Provision for outstanding other receivable			-
4329101	Provision account			-
4329201	account			-
4329901	account			-
4401001	Establishment			-
4402001	Administration			-
4403001	Operations & Maintenance			-
4501001	Cash in Hand	1,594.00		1,594.00
4502101	Municipal Fund-Nationalised Banks-SBI Shimla	5,44,67,304.10		5,44,67,304.10
4502102	SBI (65160579114)	9,29,34,807.00		9,29,34,807.00
4502103	PNB Main Shimla (18320110013533)	75,120.75		75,120.75



4502104	Account)	27,56,662.77	27,56,662.77
4502105	MC Fund- Punjab & Sind Bank, Sanjauli (WWH)	30,40,403.96	30,40,403.96
4502106	Union Bank of India, The Mall Shimla	79,46,940.00	79,46,940.00
4502201	Municipal Fund-Other Schedule Banks-HDFC Bank T	45,00,40,727.56	45,00,40,727.56
4502202	MC Fund, HDFC Bank, The Mall Shimla (Green Fees Collection)		-
4502203	Sewerage Collection)	23,69,219.70	23,69,219.70
4502204	Tax Collection)		-
4502205	HDFC (Building Map Approval Application)		-
4502206	Bank The Mall Shimla (Gateway)	6,20,385.02	6,20,385.02
4502207	AU Small Finance Bank, The Mall Shimla	26,34,69,852.00	26,34,69,852.00
4502208	AXIS Bank, The Mall Shimla (Online Gateway)	4,92,722.00	4,92,722.00
4502209	ICICI Bank, The Mall Shimla (Gateway)	5,46,12,622.13	5,46,12,622.13
4502301	Municipal Fund-Schedule Cooperative Banks- HPSCB Ltd (Main Shimla)	2,98,82,809.83	2,98,82,809.83
4502302	Municipal Fund-H.P.State Co.Op .Bank, The Mall Sml	4,95,86,701.00	4,95,86,701.00
4502303	Shimla	1,40,76,568.41	1,40,76,568.41
4502401	Municipal Fund-Post Office		-
4504101	Patiyala		-
4504102	Main)	71,30,887.35	71,30,887.35
4504103	Special Fund-State Bank of India (P&G Fund)	2,24,47,114.49	2,24,47,114.49
4504301	Balance with Special Funds- Scheduled Co.Op Banks H.P.State Co.Op.Bank	60,96,335.44	60,96,335.44
4504401	Balance with Special Funds- Post Office		-
4506101	Grant Fund-UCO Bank, ARTRAC Shimla (Biodiversity Management Committee A/C)	2,94,646.75	2,94,646.75
4506102	Grant Fund -Balance with Bank PNB near Lift	6,558.89	6,558.89
4506103	Grant Fund -Balance with Bank UCO Bank Main	-	-
4506104	Grant Fund -Balance with District Treasury(PLA)		-
4506105	(JNNURM)		-
4506106	Grant Fund- SBI, Shimla (ASCROW ACCOUNT)	2,61,829.00	2,61,829.00
4506107	Punjab & Sind Bank, The Ridge, Shimla	3,86,977.06	3,86,977.06
4506108	Grant Fund - AMRUT (Indian Bank)	40,41,401.00	40,41,401.00
4506109	Central Bank of India (Zero Waste Project)		-
4506110	SBI, Lower Bazar, Shimla(JNNURM-EU)	72,972.25	72,972.25
4506111	IDFC First Bank (10140656547)	9,32,96,921.00	9,32,96,921.00
4506112	Mission)	7,96,695.00	7,96,695.00
4506113	Grant Fund-Nationlized-SBI Bank,Anaj Mandi, PMAY (HFA) FUND		-
4506114	Grant Fund-Nationlized-SBI Bank, Scandal Point, The Mall Shimla-CFC	8,28,39,265.00	8,28,39,265.00
4506115	Grant Fund-Nationlized-Indian Bank, Scandal Point, The Mall Shimla-Public Contribution A/c	23,01,634.05	23,01,634.05
4506116	Shimla-CFC	12,39,31,086.00	12,39,31,086.00
4506117	Grant Fund-Nationlized- UCO Bank Main, The Mall Shimla-"Cesus"	24,12,257.00	24,12,257.00
4506118	Shimla	12,01,92,768.00	12,01,92,768.00
4506119	UCO Bank, the Mall Shimla (Sanitary Landfill site)	3,22,77,482.35	3,22,77,482.35
4506120	SBI Kalibari, (Rehabilitation of water supply)		-
4506121	SBI Kalibari, (Ashiana-1)	63,31,775.48	63,31,775.48
4506122	UCO Bank, the Mall Shimla (Ashiana-II)		-
4506123	UCO Bank, the Mall Shimla (RAY)	2,45,55,591.83	2,45,55,591.83
4506124	SBI Kalibari, (Sewerage Networking)	30,264.00	30,264.00

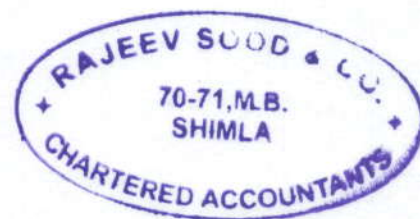


4506125	H.P. Gramin Bank (Misc. A/c)	1,93,76,738.00	1,93,76,738.00
4506126	Punjab National Bank (AMRUT)		-
4506127	UCO Bank, ARTRAC (PMAY)		-
4506128	Union Bank, The Mall Shimla (SJVN Ltd.)	40,59,150.00	40,59,150.00
4506129	Laboratory	7,598.39	7,598.39
4506201	(JNNURM)	54,79,969.54	54,79,969.54
4506202	Grant Fund (JNNURM)- ICICI Bank, Shimla	1,35,805.00	1,35,805.00
4506203	Grant Fund-J and k Bank, Shimla (JNNURM - PIU)	1,65,447.00	1,65,447.00
4506204	J&K Bank, Shimla (JNNURM - ASHIANA)		-
4506205	ICICI Bank Shimla (JNNURM Ashiana-II)		-
4506206	HDFC Bank Shimla (JNNURM-RAY)	18,70,500.31	18,70,500.31
4506207	IndusInd Bank, Shimla (JNNURM-eGov.)	2,37,15,159.73	2,37,15,159.73
4506208	SA)	18,907.14	18,907.14
4506209	ICICI Bank, Shimla (JNNURM-Capacity Building)	2,38,938.00	2,38,938.00
4506210	HDFC Bank Shimla (CHALLENGE FUND)	1,75,796.00	1,75,796.00
4506211	Site)		-
4506212	Grant Fund, Beneficiary Share A/c, Himachal Gramin Bank, The Mall Shimla (Ashiana-JNNURM)	1,57,56,781.00	1,57,56,781.00
4506213	AXIS Bank, Kasumpti, Grant Fund		-
4506214	Grant Fund-other Scheduled- Kotak Bank near Lift, The Mall Shimla	49,64,550.00	49,64,550.00
4506215	Shimla-CFC	3,00,66,808.00	3,00,66,808.00
4506216	Grant Fund-other Scheduled-HDFC Bank, The Mall Shimla- Shimla Smart City	4,04,29,541.00	4,04,29,541.00
4506217	Axis Bank 15th CFC	11,36,36,628.00	11,36,36,628.00
4506218	RBL Bank (Grant Fund)	60,611.00	60,611.00
4506219	AU Small Finance Bank	12,90,33,672.33	12,90,33,672.33
4506220	project	5,25,097.00	5,25,097.00
4506221	HDFC Bank, The Mall Shimla(SBM)		-
4506301	Grant Fund JNNURM (HPSCB Main)	16,95,669.80	16,95,669.80
4506302	Grant Fund, HP State Co-op Bank, The Mall Shimla (Greater Shimla Water Supply & Sewerage Circle)		-
4506303	HPSCB CLC (NULM)	2,64,356.00	2,64,356.00
4506304	HPSCB Challenge Fund (Beneficiary Share)	2,23,767.00	2,23,767.00
4601001	Loans and advances to employees-HBA		-
4601002	Loans and advances to employees-Conveyance		-
4601003	Advance	76,570.00	76,570.00
4601004	Loans and advances to employees-Festival Advance	10,95,948.00	10,95,948.00
4601005	Loans and advances to employees-Vehicle Advance		-
4601006	Loans and advances to employees-Warm Clothing	1,107.00	1,107.00
4601007	Loans and advances to employees-Medical Advance	1,85,226.00	1,85,226.00
4601008	Loans and advances to employees-Others	55,578.00	55,578.00
4602001	Employee Provident Fund Loans-		-
4603001	Loans to Others-	1,00,00,000.00	1,00,00,000.00
4604001	Advance to Suppliers and Contractors-Public Works	8,26,596.00	8,26,596.00
4604002	Advance to Suppliers and Contractors-Stores	1,60,97,637.00	1,60,97,637.00
4604003	Advance to Suppliers and Contractors-Material Issued to Contractors/Store		-
4604004	Advance to Suppliers and Contractors-Lease Rentals	5,000.00	5,000.00
4604005	Advance to Suppliers and Contractors-HP Accounts		-
4605001	Advance to Others-Permanent Advance	2,68,393.00	2,68,393.00
4605002	Advance to Others-Advance against Projects	2,34,82,561.00	2,34,82,561.00
4605003	Advance to Others-Advance against Scheme	57,07,891.00	57,07,891.00



4605004	Advance to Others-Grants			
4605005	Advance to Others-Temporary Advance to HODs	17,89,31,812.00		-
4606001	Deposit with External Agencies-Electricity	8,13,93,674.00		17,89,31,812.00
4606002	Deposit with External Agencies-Telephones	12,621.00		8,13,93,674.00
4606003	Deposit with External Agencies-Water	43,88,827.00		12,621.00
4606004	Deposit with External Agencies-Petrol Pumps	2,200.00		43,88,827.00
4606005	Deposit with External Agencies - Others	1,92,03,840.00		2,200.00
4608001	Other Current Assets-HP Instalments received			1,92,03,840.00
4608002	Advances			-
4608003	Other Current Assets-Scheme Expenses			-
4611001	Loan to Others			-
4613001	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	41,801.00		-
4801001	Loan Issue Expenses-			41,801.00
4802001	Discount on Issue of Loans			-
4803001	Other Miscellaneous Expenditure			-
4809001	Misc. expenditure to be written off - Others			-
	<b>Total</b>	<b>14,09,73,72,031.93</b>	<b>14,09,73,72,031.93</b>	<b>28,19,47,42,638</b>

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



## SHIMLA MUNICIPAL CORPORATION

## PROVISIONAL BALANCE SHEET AS ON 31.03.2024

Code No.	Description of Item	Schedule No.	Current Year Amount (')	Previous Year Amount (')
	<b><u>LIABILITIES:-</u></b>			
	<b><u>Reserve &amp; Surplus</u></b>			
310	Municipal General Fund	B-1	9,741	11,854
311	Earmarked Funds	B-2	3,750	3,523
312	Reserves	B-3	41,226	37,745
	<b>Total Reserves &amp; Surplus</b>		<b>54,717</b>	<b>53,121</b>
320	Grants, Contributions for Specific Purposes	B-4	9,101	5,635
	<b><u>Loans:-</u></b>			
330	Secured Loans	B-5	0	0
331	Unsecured Loans	B-6	0	0
	<b>Total Loans</b>		<b>0</b>	<b>0</b>
	<b><u>Current Liabilities &amp; Provisions</u></b>			
340	Deposits Received	B-7	1,279	1,353
341	Deposits Works	B-8	118	119
350	Other Liabilities (Sundry Creditors)	B-9	31,104	24,180
360	Provisions	B-10	0	0
	<b>Total Current Liabilities &amp; Provisions</b>		<b>32,501</b>	<b>25,652</b>
	<b>TOTAL LIABILITIES</b>		<b>96,320</b>	<b>84,409</b>



**BALANCE SHEET AS ON 31.03.2024**

<b>ASSETS:-</b>				
<b>Fixed Assets</b>		<b>B-11</b>		
410	Gross Block		89,886	86,359
411	Less:- Accumulated Depreciation		32,130	29,096
	<b>Net Block</b>		<b>57,756</b>	<b>57,263</b>
412	Capital Work In Progress		971	971
	<b>Total Fixed Assets</b>		<b>58,728</b>	<b>58,235</b>
<b>Investments</b>				
420	Investments General Fund	<b>B-12</b>	6,500	6,500
421	Investment Other Funds	<b>B-13</b>	3,436	3,275
	<b>Total Investments</b>		<b>9,935</b>	<b>9,774</b>
<b>Current Assets Loans &amp; Advances</b>				
430	Stock in Hand (Inventories)	<b>B-14</b>	123	123
431	Sundry Debtors (Receivables) Gross	<b>B-15</b>	4,636	4,968
432	Less:- Accumulated Provisions Against		0	0
	<b>Net amount Outstanding</b>		<b>4,636</b>	<b>4,968</b>
440	Prepaid Expenses	<b>B-16</b>	0	0
450	Cash and Bank Balance	<b>B-17</b>	19,480	7,976
460	Loans, Advances & Deposits	<b>B-18</b>	3,417	3,332
461	Less:- Accumulated Provisions Against		0	0
	<b>Net Amount Outstanding</b>		<b>3,417</b>	<b>3,332</b>
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>27,656</b>	<b>16,398</b>
470	Other Assets	<b>B-19</b>	0.42	0.42
480	Miscellaneous Expenditure(to the extent Notes to Accounts	<b>B-20</b> <b>B-21</b>	0	0
<b>TOTAL ASSETS</b>			<b>96,320</b>	<b>84,409</b>

  
Commissioner

M.C.

  
Joint Commissioner

M.C. Shimla

  
Accounts Officer

M.C. Shimla

Place :- Shimla

Date :- 05/08/2025

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