

M/s Municipal Corporation, Patiala
Provisional Balance Sheet as on 31.03.2026

(Rs. In Lacs)

Sr No.	Particulars	Note no.	Figures As at the end of current reporting period 31.03.2026
I	<u>EQUITY AND LIABILITIES</u>		
1	<u>Capital Fund</u>	A	
	(a) Munipal Fund		76801.61
2	<u>Non-Current Liabilities</u>	B	
	(a) Secured Loans		0.00
	(b) Unsecured Loan		2391.00
3	<u>Current Liabilities & Provisions</u>	C	
	(a) Short Term Provisions		2064.71
	(b) Other Current Liabilities		0.00
	Total		81257.32
	(The Notes A to L and Significant Accounting Policies form an integral part of the Financial Statements.)		
II	<u>ASSETS</u>		
1	<u>Non- Current Assets</u>	D	
	(a) Tangible Assets		67551.81
	(b) Intangible Assets		0.00
	(b) Other Non Current Assets		1403.58
2	<u>Current Assets</u>	E	
	(a) Cash & Cash equivalents		12065.27
	(b) Other Current Assets		236.66
	Total		81257.32
	(The Notes A to L and Significant Accounting Policies form an integral part of the Financial Statements.)		

For and on Behalf of Corporation

Slam
 (Accountant)
Accountant Grade-1
M.C., Patiala
 Place: Patiala
 Date: 31.08.2026

(D.C.F.A) *[Signature]*
Deputy Controiler (F&A)
Municipal Corporation
Patiala.

M/s Municipal Corporation, Patiala
Provisional Statement of Income and Expenditure as on 31.03.2026 (Rs. In Lacs)

Sr No.	Particulars	Note no.	Figures As at the end of current reporting period 31.03.2026
I	Tax Revenues	F	7504.20
II	Non Tax Revenues	G	4603.57
III	Grants Receipts	H	3283.06
IV	Total Income (I+II)		15390.82
V	Expenses:		
	Committed Exp.	I	10318.10
	Non Committed Exp.	J	136.73
	Contingent Exp.	K	132.27
	Depreciation & Other amortization Exps	L	4616.61
	Total Exps		15203.72
VI	Income Over Expenses (iv-v)		187.11
VII	Adjustment for Prior Period Items(if any)		-
VIII	Income Over Expenses for the Period (VII-VI)		187.11
	(The Notes A to L and Significant Accounting Policies form an integral part of the Financial Statements.)		

For and on Behalf of Corporation

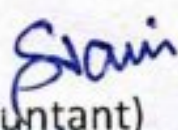
(Accountant)
Accountant Grade-1
M.C., Patiala
Place: Patiala
Date: 31.08.2026

(D.C.F.A)
Deputy Controiler (F&A)
Municipal Corporation
Patiala.

M/s Municipal Corporation, Patiala
PROVISIONAL CASH FLOW STATEMENT AS ON 31 MARCH 2026

Particulars	(Rs. In Lacs)
A. CASH FLOW FROM OPERATING ACTIVITIES	
Excess of Income over Expenses after depreciation	187.11
Adjustments for:	
Depreciation/ Amortisation	4616.61
Interest & Finance Charges	-
(Profit)/loss on sale of Assets	-
	-
Operating Profit before Working Capital Changes	4,803.72
Adjustments for:	
Decrease/(Increase) in Inventories	-
Decrease/(Increase) in Trade Receivables	-
Decrease/(Increase) in Other Current & Non Current Assets	0.54
Increase/(Decrease) Trade in Payables	-
(Decrease)/Increase in Other Current & Non Current Liabilities	-
(Decrease)/Increase in Provisions	159.64
Cash generated from operations	4,963.90
Taxes paid	-
Net Cash flow before Extraordinary Items	4,963.90
Proceeds from Extraordinary Items	-
Payments for Extraordinary Items	-
Net Cash flow from Operating activities	4,963.90
B. CASH FLOW FROM INVESTING ACTIVITIES	
Sale / (Purchase) of Fixed Assets	(2,293.63)
Sale / Purchase of Investments	-
Sale of Investments	-
Purchase of Intangible Assets	-
Net Cash used in Investing activities	(2,293.63)
C. CASH FLOW FROM FINANCING ACTIVITIES	
Proceeds from Long term Borrowings (Net)	-
Repayment of Borrowings	-
Adjustment for Prior Period Item	0.00
Interest paid	-
Net Cash used in financing activities	-
Net increase in cash & Cash Equivalents	2,670.27
Cash and Cash equivalents as on beginning	9394.99
Cash and Cash equivalents as on end	12065.26013

For and on Behalf of Corporation


 (Accountant)
 Accountant Grade-1
 M.C., Patiala
 Place: Patiala
 Date: 31.08.2026


 (D.C.F.A)
 Deputy Controller (F&A)
 Municipal Corporation
 Patiala.

M/s Municipal Corporation, Patiala
Note A Of Capital Fund as on 31.03.2026

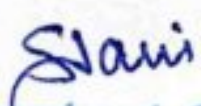
Particulars	(Rs. In Lacs)
	Figures As at the end of current reporting period 31.03.2026
(a) <u>Municipal Fund</u>	76614.50
Amount Trfd. From Income and Expenditure A/c	187.11
Add/Less: Adjustment (if any)	0.00
Total	<u>76801.61</u>

Note B Of Non Current Liabilities As On 31.03.2026

Particulars	(Rs. In Lacs)
	Figures as at the end of current reporting period 31.03.2026
(a) <u>Secured Loans</u>	0.00
(b) <u>Unsecured Loans</u>	
Improvement Trust, Patiala	1470.00
Puda, Patiala	921.00
	<u>2391.00</u>
Total (a+b)	<u>2391.00</u>

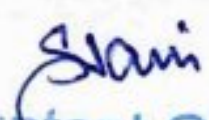
Note C Of Current Liabilities & Provisions As On 31.03.2026 (Rs. In Lacs)

Particulars	(Rs. In Lacs)
	Figures as at the end of current reporting period 31.03.2026
(a) <u>Short-term Provisions</u>	
Audit Fees Payable	310.23
Directorate Charges	278.29
EMD Payable	233.40
Contractor Liabilities	569.39
GST Payable	8.58
Arrears of Retired Employees & Gratuity & Leave Encashment	275.00
Outstanding GPF, CPF, LIC & NPS	230.35
PF Advance	138.47
Medical Bills Reimbursement Payable	21.00
Total	<u>2064.71</u>
(b) <u>Other Current Liabilities</u>	<u>0.00</u>
Total (a+b)	<u>2064.71</u>


 Accountant Grade-1
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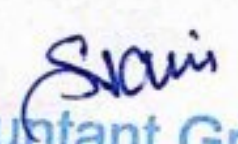

 Deputy Controller (F&A)
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 Patiala.

Note D Of Non- Current Assets As On 31.03.2026		(Rs. In Lacs)
Particulars		Figures as at the end of current reporting period 31.03.2026
(a) <u>Fixed Assets</u>		
(i) Fixed Assets		
Original Cost		123320.53
Add: Addition during the year		2293.63
Less: Sale / Adjustment during the year		0.00
Less: Depreciation		58062.34
Tangible Assets	Total (a)	67551.81
(b) <u>Intangible Assets</u>		
Software Development		0.00
Less: Amotisation / Written Off		0.00
	Total (b)	0.00
(b) <u>Other Non- Current Assets</u>		
- Receivables from PWD Department		1403.58
	Total (c)	1403.58
	Total (a+b+c)	68955.40
Note E Of Current Assets As On 31.03.2026		(Rs. In Lacs)
Particulars		Figures as at the end of current reporting period 31.03.2026
(a) <u>Cash & Cash Equivalents</u>		
Cash & Cash Equivalents		12065.27
		12065.27
(b) <u>Other Current Assets</u>		
Arrears of House Tax		237.20
Received During the year		(0.54)
		236.66
	Total (a+b)	12301.93


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Note F On Tax Revenues As On 31.03.2026		(Rs. In Lacs)
Particulars		Figures as at the end of current reporting period 31.03.2026
Property Tax		3013.54
Fire Cess		124.64
Cancer Cess		59.99
Punjab Municipal Fund		3862.74
Advertisement Tax		433.06
Show Tax		7.89
Entertainment Tax		2.35
		7504.20
Note G On Non Tax Revenues As On 31.03.2026		(Rs. In Lacs)
Particulars		Figures as at the end of current reporting period 31.03.2026
License Fees U/s 343		21.51
Parking Fees		8.30
Building Fees		2866.12
Rent/Lease		42.25
Enlistment Fees		2.97
Slaughter House Fees		3.06
Composition Fees		15.32
Fire Call		2.08
Animal Related Income		2.29
Gas Pipeline Rent		113.60
Water Supply & Sewerage Charges		1061.09
Cow Cess Fees		61.10
Road Cutting Fees		142.33
Street Vending		20.25
Other/Misc. Income (incl. RTI)		38.43
Tender Fees		7.56
Heritage Festival		2.59
Additional Excise Duty		192.74
		4603.57
Note H On Grants Receipts On 31.03.2026		(Rs. In Lacs)
Particulars		Figures as at the end of current reporting period 31.03.2026
- Grants Received		3283.06
Total		3283.06


 Accountant Grade-1
 M.C., Patiala


 Deputy Controller (F&A)
 Municipal Corporation
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Note I on Committed Expenses As On 31.03.2026		(Rs. In Lacs)
Particulars		Figures as at the end of current reporting period 31.03.2026
Salaries	2025-26	9362.06
- General Branch	451.25	
- Water Supply Branch	890.38	
- Octroi Branch Misc	424.51	
- Fire Brigade Branch	131.21	
- Health Branch	3092.31	
- License Branch	14.67	
- Works Branch	788.29	
- Pension Branch	27.49	
- Teh Bazari Branch	38.65	
- Gratuity and Leave Encashment	1198.46	
- LTC	72.38	
- Library Branch	12.40	
- House Tax Branch	123.74	
- Focal Point Branch	51.54	
- Police Establishment	29.01	
- Out Source Employee	1840.15	
- Medical Exp. General	175.64	
Street Light Exp.		513.42
Election Charges		1.92
Park Maintenance Exp.		22.74
Legal Charges		21.65
Store Health / Main		2.22
Computer Repairs		2.71
Payment to Gaushala		168.55
Sewerage & Solid Waste Management Exp.		35.60
Dairy Shifting Exp.		6.11
General Advance		5.70
Cancer Cess		173.07
Labour Cess		0.23
Yudh Nashiya Varudh		2.13
Total		<u>10318.10</u>

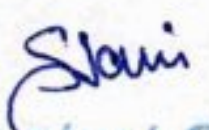
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Accountant Grade-1
M.C., Patiala

[Signature]
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Municipal Corporation
Patiala.

Note J on Non Committed Expenses As On 31.03.2026		(Rs. In Lacs)
Particulars		Figures as at the end of current reporting period 31.03.2026
Telephone Exp.		32.56
Operation & Management		3.99
Repair of Vehicles		21.14
Roads / Streets Maintenance		64.48
Rent Exp.		3.16
Hospitality Branch Exp.		6.61
Animal Related Exp.		4.79
Total		136.73

Note K on Contingent Expenses As On 31.03.2026		(Rs. In Lacs)
Particulars		Figures as at the end of current reporting period 31.03.2026
Petrol & Diesel		63.94
Other Misc Exp.		20.29
Printing & Stationery Exp.		0.88
Works Branch		33.43
Health Branch		13.73
Total		132.27

Note L on Depreciation and Other Amortisation Exp. As On 31.03.2026		(Rs. In Lacs)
Particulars		Figures as at the end of current reporting period 31.03.2026
Depreciation		4616.61
Total		4616.61


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