

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

(Rs. In Lacs)

Sr No.	Particulars	Schedule 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		76777.79
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		1114.92
	(b) Other Current Liabilities		0.00
	Total		80283.71
	(The Schedules 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		70383.14
	(b) Intangible Assets		0.00
	(b) Other Non Current Assets		1403.58
2	<u>Current Assets</u>	E	
	(a) Cash & Cash equivalents		8281.60
	(b) Other Current Assets		215.38
	Total		80283.71
	(The Schedules A to L and Significant Accounting Policies form an integral part of the Financial Statements.)		

For and on Behalf of Corporation

(Accountant)

(DCA, F.A.)

Municipal Corporation, Patiala

Place: Patiala

Date: 06.10.2026

As per Our Separate Report
of even date attached

For A N S K & Co.
Chartered Accountants

CA Aman Kansal (Partner)

MEMO-538867

FRN: 016031C

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

Sr No.	Particulars	Schedule no.	Figures As at the end of current reporting period 31.03.2026
I	Tax Revenues	F	7331.88
II	Non Tax Revenues	G	4679.65
III	Grants Receipts	H	4421.51
IV	Total Income (I+II)		16433.04
V	Expenses:		
	Committed Exp.	I	12212.03
	Non Committed Exp.	J	101.97
	Contingent Exp.	K	147.64
	Depreciation & Other amortization Exps	L	3808.11
	Total Exps		16269.75
VI	Income Over Expenses (iv-v)		163.28
VII	Adjustment for Prior Period Items(if any)		-
VIII	Income Over Expenses for the Period (VII-VI)		163.28
	(The Schedules A to L and Significant Accounting Policies form an integral part of the Financial Statements.)		

For and on Behalf of Corporation

(Accountant)

(D.C.F.A)

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Municipal Corporation, Patiala

Place: Patiala

Date: 06.10.2026

As per Our Separate Report
of even date attached
For AN SK & Co.
Chartered Accountants

AN SK & CO.
CA Amar Kansal (Partner)
KARNAL NO. 538867
FRN: 016031C



M/s Municipal Corporation, Patiala
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	163.28
Adjustments for:	
Depreciation/ Amortisation	3808.11
Interest & Finance Charges	-
(Profit)/loss on sale of Assets	-
	3,971.40
Operating Profit before Working Capital Changes	
Adjustments for:	
Decrease/(Increase) in Inventories	-
Decrease/(Increase) in Trade Receivables	-
Decrease/(Increase) in Other Current & Non Current Assets	21.82
Increase/(Decrease) Trade in Payables	-
(Decrease)/Increase in Other Current & Non Current Liabilities	-
(Decrease)/Increase in Provisions	(790.15)
Cash generated from operations	3,203.07
Taxes paid	-
Net Cash flow before Extraordinary Items	3,203.07
Proceeds from Extraordinary Items	-
Payments for Extraordinary Items	-
Net Cash flow from Operating activities	3,203.07
B. CASH FLOW FROM INVESTING ACTIVITIES	
Sale / (Purchase) of Fixed Assets	(4,316.46)
Sale / Purchase of Investments	-
Sale of Investments	-
Purchase of Intangible Assets	-
Net Cash used in Investing activities	(4,316.46)
C. CASH FLOW FROM FINANCING ACTIVITIES	
Proceeds from Long term Borrowings (Net)	-
Repayment of Borrowings	-
Adjustment for Prior Period Item	-
Interest paid	-
Net Cash used in financing activities	-
Net increase in cash & Cash Equivalents	(1,113.39)
Cash and Cash equivalents as on beginning	9394.99
Cash and Cash equivalents as on end	8281.60

For and on Behalf of Corporation

(Accountant)

(D.C.F.A)

Place: Patiala

Date: 06.10.2026

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Municipal Corporation, Patiala

As per Our Separate Report
of even date attached

For A N S K & Co.
Chartered Accountants



M/s Municipal Corporation, Patiala
Schedule 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) Municipal Fund	76614.50
Amount Trfd. From Income and Expenditure A/c	163.28
Add/Less: Adjustment (if any)	0.00
Total	76777.79

Schedule 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) Secured Loans	0.00
(b) Unsecured Loans	
Improvement Trust, Patiala	1470.00
Puda, Patiala	921.00
	2391.00
Total (a+b)	2391.00

Schedule 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) Short-term Provisions	
Audit Fees Payable	310.23
Directorate/Election Charges Payable	327.00
EMD Payable	232.45
GST Payable	6.77
Outstanding GPF, CPF, LIC & NPS	100.00
PF Advance	138.47
Total	1114.92
(b) Other Current Liabilities	0.00
Total (a+b)	1114.92


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Schedule 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		4316.46
Less: Sale / Adjustment during the year		0.00
Less: Depreciation		57253.84
Tangible Assets	Total (a)	70383.14
(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)	71786.72
Schedule 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		8281.60
		8281.60
(b) <u>Other Current Assets</u>		
Arrears of House Tax		237.20
(Received) During the year		(21.82)
		215.38
	Total (a+b)	8496.99


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Schedule 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	2900.46	
Fire Cess	124.64	
Labour Cess Collected	0.74	
Punjab Municipal Fund	3862.74	
Advertisement Tax	433.06	
Show Tax	7.89	
Entertainment Tax	2.35	
	<u>7331.88</u>	
Schedule 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	2866.08	
Rent/Lease	47.25	
Enlistment Fees	2.97	
Slaughter House Fees	3.06	
Composition Fees	15.32	
Fire Call	2.08	
Animal Related Income	4.79	
Gas Pipeline Rent	113.60	
Water Supply & Sewerage Charges	1081.20	
Cow Cess Fees	107.51	
Road Cutting Fees	142.33	
Street Vending	20.25	
Other/Misc. Income (incl. RTI)	40.53	
Tender Fees	7.56	
Heritage Festival	2.59	
Additional Excise Duty	192.74	
	<u>4679.65</u>	
Schedule 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	4421.51	
Total	<u>4421.51</u>	


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Schedule 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	<u>2025-26</u>	9060.27
- General Branch	451.25	
- Water Supply Branch	899.00	
- Octroi Branch Misc	424.51	
- Fire Brigade Branch	131.22	
- Health Branch	3106.07	
- License Branch	14.67	
- Works Branch	822.93	
- Pension Branch	27.49	
- Teh Bazari Branch	38.65	
- Gratuity and Leave Encashment	826.47	
- LTC	72.65	
- Library Branch	12.40	
- House Tax Branch	146.10	
- Focal Point Branch	51.54	
- Police Establishment	29.01	
- Out Source Employee	1844.64	
- Medical Exp. General	161.67	
Street Light Exp.		523.10
Directorate / Election Charges		50.61
STP Electricity Exp.		130.65
Park Maintenance Exp.		22.74
Legal Charges		21.65
Store Health / Main		2.22
Computer Repairs		2.71
Payment to Gaushala		177.55
Sewerage & Solid Waste Management Exp.		6.95
Dairy Shifting Exp.		6.11
15th FC Expenditures		2198.67
General Advance		5.70
Labour Cess		0.98
Yudh Nashiya Varudh		2.13
Total		<u>12212.03</u>

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Municipal Corporation, Patiala



Schedule 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.	32.57	
Operation & Management	3.99	
Repair of Vehicles	21.14	
Sample Testing to Thapar University	5.58	
Rent/Lease Exp.	8.16	
Court Fees Compensation	15.38	
Hospitality Branch Exp.	6.61	
Animal Related Exp.	8.54	
Total	101.97	

Schedule 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	138.92	
Other Misc Exp.	5.62	
Newspaper Bill Exp.	2.12	
Printing & Stationery Exp.	0.88	
Training Expenses	0.10	
Total	147.64	

Schedule 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	3808.11	
Total	3808.11	


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M/s Municipal Corporation, Patiala
Annexure to Note L - Details of Depreciation as per Punjab Municipal Accounting Manual, 2017 as on 31.03.2026

Particulars	Original cost as on 01.04.2025	Addition during the Year	Sale/ t/f to R&S	Total Cost As On 31.03.2026	Rate of Dep.	Dep.Upto 31.03.2025	Dep. During the Year	Total Dep. Upto 31.03.2026	Cl.Bal As On 31.03.2026
Land	2688.00	0.00	0.00	2688.00	0.00%	0.00	0.00	0.00	2688.00
Building									
- A Tank	833.55	0.00	0.00	833.55	2.25%	131.28	18.75	150.03	683.52
- Fire Brigade	2245.94	0.00	0.00	2245.94	2.25%	337.58	50.53	388.11	1857.83
- Govt Press	1338.67	0.00	0.00	1338.67	2.25%	210.84	30.12	240.96	1097.71
- Dairy Shifting Project	1223.47	0.00	0.00	1223.47	2.25%	98.03	27.53	125.56	1097.91
- Library	292.24	21.27	0.00	313.51	2.25%	45.98	7.05	53.03	260.48
- MC Office	4414.04	100.49	0.00	4514.54	2.25%	627.44	101.58	729.01	3785.52
- Community Toilets	287.92	0.00	0.00	287.92	2.25%	32.37	6.48	38.85	249.07
- MRF Centre (Sheds)	114.83	0.00	0.00	114.83	6.00%	40.76	6.89	47.65	67.18
- Community Centre	0.00	63.30	0.00	63.30	2.25%	0.00	1.42	1.42	61.88
- Gau-Shala	115.97	0.31	0.00	116.28	2.25%	7.27	2.62	9.89	106.39
- Shamshan Ghat	28.07	0.00	0.00	28.07	2.25%	1.75	0.63	2.38	25.69
- Slum Colony	42.25	0.00	0.00	42.25	2.25%	2.85	0.95	3.80	38.45
- Dr Ambedkar Statue	4.36	0.00	0.00	4.36	2.25%	0.49	0.10	0.59	3.77
- Dharamshala	1046.27	0.00	0.00	1046.27	2.25%	79.59	23.54	103.13	943.14
- Play Grounds	24.42	0.00	0.00	24.42	2.25%	1.45	0.55	2.00	22.42
- Auditorium	77.09	0.00	0.00	77.09	2.25%	4.04	1.73	5.77	71.32
- Mortuary Chamber	57.09	0.00	0.00	57.09	2.25%	5.14	1.28	6.42	50.67
Furniture & Fixtures	78.90	0.00	0.00	78.90	6.00%	33.13	4.73	37.87	41.03
Library Books	0.55	0.00	0.00	0.55	6.00%	0.22	0.03	0.25	0.30
Machines, Motors Etc	391.05	54.48	0.00	445.54	6.00%	156.79	26.73	183.52	262.01
Overhead Service	5234.01	0.00	0.00	5234.01	6.00%	2198.28	314.04	2512.32	2721.69
Parks	15588.65	178.13	0.00	15766.78	6.00%	6499.03	946.01	7445.04	8321.74

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Poles	29.41	0.00	0.00	29.41	6.00%	12.35	1.76	14.11	15.30
Properties on Lease/Rent	23740.95	0.00	0.00	23740.95	2.25%	3739.20	534.17	4273.37	19467.58
Roads - Fully Depreciated	32730.36	0.00	0.00	32730.36	18.00%	32673.76	0.00	32673.76	56.59
Roads	0.00	3491.53	0.00	3491.53	18.00%	0.00	628.48	628.48	2863.06
Roads - Inter-locking Tiles	664.15	0.00	0.00	664.15	10.00%	368.15	66.41	434.56	229.58
Solar System	303.07	14.94	0.00	318.01	3.60%	13.64	11.45	25.09	292.92
STP	3240.93	84.97	0.00	3325.89	3.00%	549.03	99.78	648.81	2677.09
GSM System of Traffic Light:	51.19	0.00	0.00	51.19	3.60%	3.31	1.84	5.15	46.03
Street Lights	802.33	0.00	0.00	802.33	6.00%	258.64	48.14	306.78	495.55
Tubewells	2081.68	0.00	0.00	2081.68	3.00%	420.23	62.45	482.68	1599.00
Vehicles (Fire Division)	137.14	0.00	0.00	137.14	6.00%	57.60	8.23	65.83	71.31
Vehicles (Other Division)	645.12	0.00	0.00	645.12	6.00%	112.92	38.71	151.63	493.49
Water Tanker	12.80	10.36	0.00	23.16	6.00%	0.77	1.39	2.16	21.00
Computers	40.83	0.62	0.00	41.45	9.00%	12.74	3.73	16.47	24.98
CCTV Camera	214.20	0.00	0.00	214.20	9.00%	57.83	19.28	77.11	137.09
Sanitation Equipments - Fully Depreciated	69.48	0.00	0.00	69.48	18.00%	69.48	0.00	69.48	0.00
Gym Equipments	97.25	0.00	0.00	97.25	20.00%	29.19	19.45	48.64	48.62


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Dustbin Trolleys - Fully Depreciated	16.61	0.00	0.00	16.61	18.00%	16.61	0.00	16.61	0.00
Semi Underground Bins - Fully Depreciated	170.00	0.00	0.00	170.00	18.00%	170.00	0.00	170.00	0.00
Water & Sewerage Lines	21901.15	0.00	0.00	21901.15	3.00%	4327.64	657.03	4984.67	16916.48
Water Cooler	2.01	0.00	0.00	2.01	9.00%	0.36	0.18	0.54	1.46
Poclain Machine	101.74	0.00	0.00	101.74	6.00%	6.10	6.10	12.21	89.53
Water Sprinkler Tank	7.05	0.00	0.00	7.05	6.00%	1.27	0.42	1.69	5.36
Electric Crimation Machine	24.95	3.50	0.00	28.45	6.00%	4.49	1.71	6.20	22.25
Bio Remediation Plant	87.65	292.56	0.00	380.21	6.00%	21.04	22.81	43.85	336.36
LED Sign Boards	21.15	0.00	0.00	21.15	6.00%	5.08	1.27	6.34	14.80
Total	123320.53	4316.46	0.00	127636.99		53445.73	3808.11	57253.84	70383.14
P.Y.	119194.14	4126.39	0.00	123320.53		44388.68	9057.05	53445.73	69874.80


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