

MUNICIPAL CORPORATION, PATIALA

DISTRICT: PATIALA

INDEPENDENT AUDIT REPORT

FINANCIAL YEAR 2024-2025



CONDUCTED BY:



M/s A N S K & CO.

CHARTERED ACCOUNTANTS

PATIALA (P)–MOGA (P)–CHANDRAPUR (MH)–CHHINDWARA (MP)– MUZZAFARNAGAR
(UP)- MUMBAI (MH) – ASHTA (MP)

Mob No. 94645-33334; 94636-78921

To,
The Commissioner
Municipal Corporation,
Patiala.

Report on the Financial Statement

We have audited the accompanying financial statements of **Municipal Corporation** ('the Local Body') which comprise the Balance Sheet as at **31st March 2025** and the Income and Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the corporation in accordance with the applicable FRF (Financial Reporting Framework), Manuals, Budgets etc. The responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

Audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend upon the auditor's judgment, including the assessment of the risk of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the corporation's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

In the case of the Balance Sheet of the state of affairs of the corporation as on **31st March 2025**.

In the case of the Statement of Income and Expenditure Account, of the 'Expenses over Income' of the corporation for the year ended on that date.

In the case of the Cash Flow Statement, of the cash flow for the year ended on that date.

We further report that;

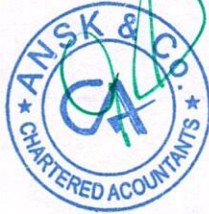
- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. In our opinion, proper books of accounts as required by law have been kept by the corporation so far as appears from our examination of such books;
- c. The Balance sheet and Income and Expenditure Account dealt with in this report are in agreement with the books of account;
- d. With respect to the other matters to be included in the Auditor's Report, in our opinion and to the best of our information and according to the explanations given to us:
 - i. As certified by the corporation, there are no pending litigations which may affect its functioning and financial statement. However, the corporation did not create any contingent liability / asset
 - ii. The Corporation maintains manual books of accounts on single-entry accounting method and follows the cash basis of accounting. Our report is limited to the manual cash book maintained by the corporation and some journal vouchers entries posted during the year. No bank reconciliation entries taken in the financial statement, thereby effecting its true and fair view of the financial statement. Also, the Corporation has not maintained any register for related party transactions.
 - iii. As certified by the corporation, The corporation has regular deposited statutory dues during the year. However, we could not ascertain the actual amount of any pending statutory dues, due to maintenance of single-entry accounting method and follows cash basis of accounting method
 - iv. The corporation made some provisions at the end of the year. However, we could not ascertain the accuracy of the provisions made due to non-following the accrual basis of accounting.
 - v. As certified by the corporation, the nature of receipts and payments may be grouped or re-grouped, revenue or capital, is purely based upon management estimates.
 - vi. There may be mis-match between various cash books and registers of different heads.
 - vii. The corporation has treated all the grants as revenue receipts whether it is incurred for capital expenses or revenue expenses, thereby effecting matching concept and true and fair view of financial statement.

viii. The corporation does not maintain any fixed asset register and has not physically verified the fixed assets on regular interval. Due to non-availability of actual dates of additions, corporation has charged depreciation for full year, thereby effecting true and fair view of financial statement.

For M/s. A N S K & Co.
Chartered Accountants

Date: 2nd July 2025
Place: Patiala

Aman Kansal
Partner
M.N: 538867
FRN: 016031C



Municipal Corporation, Patiala

Significant Accounting Policies and Notes to Financial Statements for the year ended March 31, 2025

1. Corporate information

Municipal Corporation, Patiala (the local body) is a local body corporate working in Distt Patiala, Punjab. The corporation is engaged in providing various government and government related services.

2. Basis of preparation of Financial Statement

The financial statement of the corporation has been prepared in accordance with Generally Accepted Accounting Principles in India (India GAAP). The corporation has prepared these financial statements to comply in all material respects with the accounting standards notified. The financial statements have been prepared on a cash basis and under the historical cost convention.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous years. However, the corporation follows cash basis of accounting and maintains manual cash books and vouchers of various heads like Planning Grants, Swachh Bharat Mission Grants, AMRUT Grants, Water Supply and General. No bank reconciliation entries considered in the financial statement.

3. Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amount of revenues / incomes, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

4. Tangible fixed assets

(1) Fixed assets shall be recorded at cost actually incurred, in order to make the asset ready to be put to use. This cost shall include ancillary charges e.g. freight, insurance, site preparation etc. which are necessary to place the asset into its intended location and condition for use.

(2) If assets are received on concessional rate, the same shall be accounted for on the basis of acquisition cost. If the assets are acquired at free of cost, the same shall be recorded at nominal value of rupee one.



(3) Interest on loan availed for purchase or construction of Fixed Asset, shall be capitalised till the Fixed Asset is put to use.

5. Depreciation on tangible fixed assets

(1) Depreciation shall be charged on the fixed assets as per the Straight Line Method (SLM) at the rates prescribed in Appendix-IV Punjab Municipal Accounting Manual, 2017. The Depreciation shall be applied to the group of assets in a class not to individual assets.

(2) No depreciation shall be provided on Land.

(3) All assets costing less than Rs. 5,000/- shall be depreciated at 100 per cent in the year of purchase. However, such assets shall also be recorded in the fixed assets register at appreciated value of Rs. 1 per such asset.

6. Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is incurred. Intangible assets are amortized on straight line basis over estimated useful economic life.

7. Leased Assets

Lease Rentals are expressed with reference to lease terms and conditions.

8. Borrowing Costs

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowing and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to interest cost.

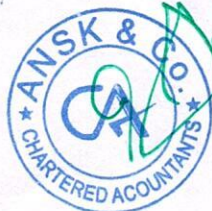
Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. However, amount lying under unsecured loans are remained unchanged as at the end of the balance sheet date.

9. Revenue / income recognition

Revenues/ Incomes and Cost / Expenditures are being generally accounted on cash basis

10. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an



outflow of resources. Liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty are treated as contingent, and disclosed by way of notes to the accounts. Contingent Assets are neither recognized nor disclosed in the financial statement. During the year, the corporation has not created any contingent asset or liability. However, the corporation has created many provisions at the end of the year.



M/s Municipal Corporation, Patiala
Balance Sheet as on 31.03.2025

(Rs. In Lacs)

Sr No.	Particulars	Note no.	Figures As at the end of current reporting period 31.03.2025
I	<u>EQUITY AND LIABILITIES</u>		
1	<u>Capital Fund</u>	A	
	(a) Munipal Fund		76614.50
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		1905.07
	(b) Other Current Liabilities		0.00
	Total		80910.57
	(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		69874.80
	(b) Intangible Assets		0.00
	(b) Other Non Current Assets		1403.58
2	<u>Current Assets</u>	E	
	(a) Cash & Cash equivalents		9394.99
	(b) Other Current Assets		237.20
	Total		80910.57
	(The Notes A to L and Significant Accounting Policies form an integral part of the Financial Statements.)		

For and on Behalf of Corporation

As per Our Separate Report
of even date attached
For A N S K & Co.
Chartered Accountants

(Signature)
Accountant
Municipal Corporation,
PATIALA.

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

Place: Patiala
Date: 02.07.2025

(Signature)
Superintending Engineer
Municipal Corporation, Patiala.



CA Aman Kansal (Partner)
M.No. 538867
FRN: 016031C

M/s Municipal Corporation, Patiala

Statement of Income and Expenditure as on 31.03.2025

(Rs. In Lacs)

Sr No.	Particulars	Note no.	Figures As at the end of current reporting period 31.03.2025
I	Tax Revenues	F	6813.00
II	Non Tax Revenues	G	4118.46
III	Grants Receipts	H	7307.01
IV	Total Income (I+II)		18238.48
V	Expenses:		
	Committed Exp.	I	11344.24
	Non Committed Exp.	J	159.82
	Contingent Exp.	K	329.59
	Depreciation & Other amortization Exps	L	9057.05
	Total Exps		20890.70
VI	Income Over Expenses (iv-v)		-2652.22
VII	Adjustment for Prior Period Items(if any)		-
VIII	Income Over Expenses for the Period (VII-VI)		-2652.22
	(The Notes A to L and Significant Accounting Policies form an integral part of the Financial Statements.)		

For and on Behalf of Corporation

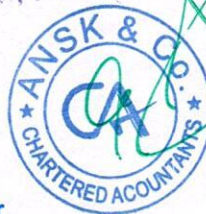
As per Our Separate Report
of even date attached
For A N S K & Co.
Chartered Accountants

Aman
Accountant
(Accountant)
Municipal Corporation,
PATIALA.

Place: Patiala
Date: 02.07.2025

[Signature]
Deputy Controller (F&A)
(D.C.F.A)
Municipal Corporation, Patiala

[Signature]
Superintending Engineer
Municipal Corporation, Patiala.



[Signature]
CA Aman Kansal (Partner)
M.No. 538867
FRN: 016031C

A N S K & CO.
CHARTERED ACCOUNTANTS

BUSINESS EMPIRE, D-56, FIRST FLOOR
ROSE GARDEN MARKET, NEAR BUS STAND
PATIALA 147001
MOB NO. 94645-33334, 94636-78921

M/s Municipal Corporation, Patiala
CASH FLOW STATEMENT AS ON 31 MARCH 2025

Particulars	(Rs. In Lacs)
A. CASH FLOW FROM OPERATING ACTIVITIES	
Excess of Income over Expenses after depreciation	(2,652.22)
Adjustments for:	
Depreciation/ Amortisation	9057.05
Interest & Finance Charges	-
(Profit)/loss on sale of Assets	-
Operating Profit before Working Capital Changes	6,404.83
Adjustments for:	
Decrease/(Increase) in Inventories	-
Decrease/(Increase) in Trade Receivables	-
Decrease/(Increase) in Other Current & Non Current Assets	(64.16)
Increase/(Decrease) Trade in Payables	-
(Decrease)/Increase in Other Current & Non Current Liabilities	-
(Decrease)/Increase in Provisions	784.11
Cash generated from operations	7,124.78
Taxes paid	-
Net Cash flow before Extraordinary Items	7,124.78
Proceeds from Extraordinary Items	-
Payments for Extraordinary Items	-
Net Cash flow from Operating activities	7,124.78
B. CASH FLOW FROM INVESTING ACTIVITIES	
Sale / (Purchase) of Fixed Assets	(4,126.39)
Sale / Purchase of Investments	-
Sale of Investments	-
Purchase of Intangible Assets	-
Net Cash used in Investing activities	(4,126.39)
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	2,998.39
Cash and Cash equivalents as on beginning	6396.60
Cash and Cash equivalents as on end	9394.99

For and on Behalf of Corporation

Sam
Accountant
Municipal Corporation,
PATIALA
(Accountant)

Place: Patiala
Date: 02.07.2025

As per Our Separate Report
of even date attached
For A N S K & Co.
Chartered Accountants

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



CA Aman Kansal (Partner)
M.No. 538867
FRN: 016031C

Superintending Engineer
Municipal Corporation, Patiala

M/s Municipal Corporation, Patiala
Note A Of Capital Fund as on 31.03.2025

(Rs. In Lacs)

Particulars	Figures As at the end of current reporting period 31.03.2025
(a) Municipal Fund	79266.73
Amount Trfd. From Income and Expenditure A/c	-2652.22
Add/Less: Adjustment (if any)	0.00
Total	76614.50

Note B Of Non Current Liabilities As On 31.03.2025

(Rs. In Lacs)

Particulars	Figures as at the end of current reporting period 31.03.2025
(a) Secured Loans	0.00
(b) Unsecured Loans	
Improvement Trust, Patiala	1470.00
Puda, Patiala	921.00
	2391.00
Total (a+b)	2391.00

Note C Of Current Liabilities & Provisions As On 31.03.2025

(Rs. In Lacs)

Particulars	Figures as at the end of current reporting period 31.03.2025
(a) Short-term Provisions	
Audit Fees Payable	310.23
Directorate Charges	310.71
EMD Payable	102.87
Contractor Liabilities	569.39
GST Payable	1.71
Election Charges	16.35
Arrears of Retired Employees & Gratuity & Leave Encashment	275.00
Outstanding GPF, CPF, LIC & NPS	230.35
PF Advance	67.46
Medical Bills Reimbursement Payable	21.00
Total	1905.07
(b) Other Current Liabilities	0.00
Total (a+b)	1905.07



Note D Of Non- Current Assets As On 31.03.2025**(Rs. In Lacs)**

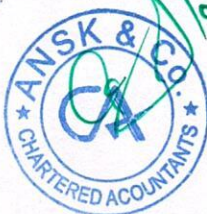
Particulars	Figures as at the end of current reporting period 31.03.2025
(a) <u>Fixed Assets</u>	
(i) Fixed Assets	
Original Cost	119194.14
Add: Addition during the year	4126.39
Less: Sale / Adjustment during the year	0.00
Less: Depreciation	53445.73
Tangible Assets	
Total (a)	69874.80

(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)	71278.38

Note E Of Current Assets As On 31.03.2025**(Rs. In Lacs)**

Particulars	Figures as at the end of current reporting period 31.03.2025
(a) <u>Cash & Cash Equivalents</u>	
Cash & Cash Equivalents	9394.99
(b) <u>Other Current Assets</u>	
Arrears of House Tax	240.93
Received During the year	(3.72)
Total (a+b)	9632.19



Note F On Tax Revenues As On 31.03.2025		(Rs. In Lacs)
Particulars	Figures as at the end of current reporting period	31.03.2025
Property Tax		2431.63
Fire Cess		86.48
Cancer Cess		40.04
Punjab Municipal Fund		3946.08
Advertisement Tax		306.82
Show Tax		1.56
Entertainment Tax		0.39
		6813.00

Note G On Non Tax Revenues As On 31.03.2025		(Rs. In Lacs)
Particulars	Figures as at the end of current reporting period	31.03.2025
License Fees U/s 343		20.82
Parking Fees		3.02
Building Fees		1796.93
Rent/Lease		33.27
Enlistment Fees		2.10
Tower Fees		9.20
CLU Charges		258.44
Plot Regularisation Fees		16.68
Slaughter House Fees		2.56
Composition Fees		30.74
Fire Call		2.89
Gas Pipeline Rent		59.64
Water Supply & Sewerage Charges		1164.00
Cow Cess Fees		103.17
Road Cutting Fees		38.14
Street Vending		21.70
Other/Misc. Income (incl. RTI)		23.27
Tender Fees		3.43
Additional Excise Duty		528.45
		4118.46

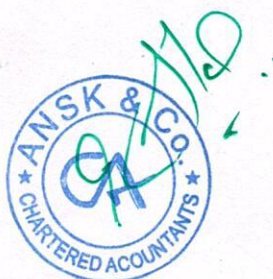
Note H On Grants Receipts On 31.03.2025		(Rs. In Lacs)
Particulars	Figures as at the end of current reporting period	31.03.2025
- Grants Received		7307.01
Total		7307.01



Note I on Committed Expenses As On 31.03.2025

(Rs. In Lacs)

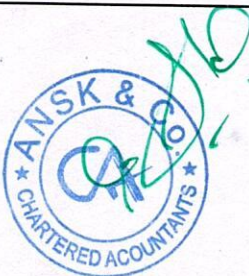
Particulars		Figures as at the end of current reporting period 31.03.2025
Salaries	2024-25	8963.93
- General Branch	386.90	
- Water Supply Branch	889.30	
- Octroi Branch Misc	437.00	
- Fire Brigade Branch	137.32	
- Health Branch	3085.75	
- License Branch	12.19	
- Works Branch	828.11	
- Pension Branch	24.74	
- Teh Bazari Branch	42.92	
- Gratuity and Leave Encashment	915.80	
- LTC	65.38	
- Library Branch	11.79	
- House Tax Branch	160.82	
- Focal Point Branch	59.81	
- Out Source Employee	1717.18	
- Medical Exp. General	188.92	
Street Light Exp.		582.01
Directorate Charges		107.00
Park Maintenance Exp.		82.34
Parking Maintenance Exp.		49.62
Legal Charges		6.07
Store Health / Main		6.13
Computer Repairs		6.38
Payment to Gaushala		128.39
Audit Fees		3.45
Sewerage & Solid Waste Management Exp.		492.80
Sanitation & Septic Management Exp.		14.91
Public Amenities		9.12
Public Awareness & Communications		4.16
Power Exp.		236.42
Aap ki Sarkar Aap ki Duhar		0.99
Night Shelter Exp.		12.68
PMAY Grant Exp.		637.85
Total		11344.24



Note J on Non Committed Expenses As On 31.03.2025		(Rs. In Lacs)
Particulars		Figures as at the end of current reporting period 31.03.2025
Telephone Exp.		33.37
Operation & Management		4.42
Repair of Vehicles		46.50
Hospitality Branch Exp.		3.02
Sarkar Vyapar Milni		34.52
Animal Related Exp.		38.00
Total		159.82

Note K on Contingent Expenses As On 31.03.2025		(Rs. In Lacs)
Particulars		Figures as at the end of current reporting period 31.03.2025
Petrol & Diesel		284.19
Other Misc Exp.		14.78
Printing & Stationery Exp.		10.68
Empolyee's Uniforms		8.36
Works Branch		5.60
Health Branch		5.97
Total		329.59

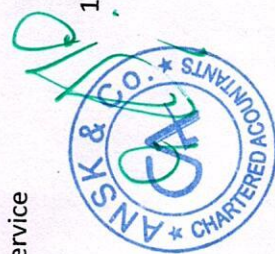
Note L on Depreciation and Other Amortisation Exp. As On 31.03.2025		(Rs. In Lacs)
Particulars		Figures as at the end of current reporting period 31.03.2025
Depreciation		9057.05
Total		9057.05



M/s Municipal Corporation, Patiala

Annexure to Note L - Details of Depreciation as per Punjab Municipal Accounting Manual, 2017 as on 31.03.2025

Particulars	Original cost as on 01.04.2024	Addition during the Year	Sale/ t/f to R & S	Total Cost As On 31.03.2025	Rate of Dep.	Dep.Upto 31.03.2024	Dep. During the Year	Total Dep. Upto 31.03.2025	Cl.Bal As On 31.03.2025
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%	112.52	18.75	131.28	702.27
- Fire Brigade	2245.94	0.00	0.00	2245.94	2.25%	287.04	50.53	337.58	1908.37
- Govt Press	1338.67	0.00	0.00	1338.67	2.25%	180.72	30.12	210.84	1127.83
- Dairy Shifting Project	1090.87	132.60	0.00	1223.47	2.25%	70.50	27.53	98.03	1125.44
- Library	292.24	0.00	0.00	292.24	2.25%	39.40	6.58	45.98	246.26
- MC Office	4001.92	412.12	0.00	4414.04	2.25%	528.12	99.32	627.44	3786.61
- Community Toilets	287.92	0.00	0.00	287.92	2.25%	25.89	6.48	32.37	255.55
- MRF Centre (Sheds)	114.83	0.00	0.00	114.83	6.00%	33.87	6.89	40.76	74.07
- Gau-Shala	115.97	0.00	0.00	115.97	2.25%	4.66	2.61	7.27	108.70
- Shamshan Ghat	28.07	0.00	0.00	28.07	2.25%	1.12	0.63	1.75	26.32
- Slum Colony	42.25	0.00	0.00	42.25	2.25%	1.90	0.95	2.85	39.40
- Dr Ambedkar Statue	4.36	0.00	0.00	4.36	2.25%	0.39	0.10	0.49	3.87
- Dharamshala	1044.26	2.01	0.00	1046.27	2.25%	56.05	23.54	79.59	966.68
- Play Grounds	24.42	0.00	0.00	24.42	2.25%	0.90	0.55	1.45	22.97
- Auditorium	77.09	0.00	0.00	77.09	2.25%	2.30	1.73	4.04	73.05
- Mortuary Chamber	57.09	0.00	0.00	57.09	2.25%	3.85	1.28	5.14	51.95
Furniture & Fixtures	78.90	0.00	0.00	78.90	6.00%	28.40	4.73	33.13	45.77
Library Books	0.55	0.00	0.00	0.55	6.00%	0.18	0.03	0.22	0.33
Machines, Motors Etc	389.70	1.35	0.00	391.05	6.00%	133.33	23.46	156.79	234.26
Overhead Service	5234.01	0.00	0.00	5234.01	6.00%	1884.24	314.04	2198.28	3035.73
Parks	15588.65	0.00	0.00	15588.65	6.00%	5563.71	935.32	6499.03	9089.62



Poles	29.41	0.00	0.00	29.41	6.00%	10.58	1.76	12.35	17.06
Properties on Lease/Rent	23740.95	0.00	0.00	23740.95	2.25%	3205.03	534.17	3739.20	20001.75
Roads	29968.78	2761.57	0.00	32730.36	18.00%	26782.30	5891.46	32673.76	56.59
Roads - Inter-locking Tiles	664.15	0.00	0.00	664.15	10.00%	301.73	66.41	368.15	296.00
Solar System	75.89	227.18	0.00	303.07	3.60%	2.73	10.91	13.64	289.43
STP	3117.32	123.61	0.00	3240.93	3.00%	451.80	97.23	549.03	2691.90
GSM System of Traffic Light:	40.79	10.39	0.00	51.19	3.60%	1.47	1.84	3.31	47.87
Street Lights	724.66	77.67	0.00	802.33	6.00%	210.50	48.14	258.64	543.69
Tubewells	2068.91	12.77	0.00	2081.68	3.00%	357.78	62.45	420.23	1661.45
Vehicles (Fire Division)	137.14	0.00	0.00	137.14	6.00%	49.37	8.23	57.60	79.54
Vehicles (Other Division)	504.66	140.45	0.00	645.12	6.00%	74.21	38.71	112.92	532.19
Water Tanker	0.00	12.80	0.00	12.80	6.00%	0.00	0.77	0.77	12.03
Computers	23.77	17.06	0.00	40.83	9.00%	9.06	3.67	12.74	28.09
CCTV Camera	214.20	0.00	0.00	214.20	9.00%	38.56	19.28	57.83	156.37
Sanitation Equipments	69.48	0.00	0.00	69.48	18.00%	62.53	6.95	69.48	0.00
Gym Equipments	17.69	79.56	0.00	97.25	20.00%	9.74	19.45	29.19	68.07
Dustbin Trolleys	16.61	0.00	0.00	16.61	18.00%	14.95	1.66	16.61	0.00
Semi Underground Bins	170.00	0.00	0.00	170.00	18.00%	153.00	17.00	170.00	0.00



Water & Sewerage Lines	21887.63	13.51	0.00	21901.15	3.00%	3670.60	657.03	4327.64	17573.51
Water Cooler	2.01	0.00	0.00	2.01	9.00%	0.18	0.18	0.36	1.65
Poclain Machine	0.00	101.74	0.00	101.74	6.00%	0.00	6.10	6.10	95.63
Water Sprinkler Tank	7.05	0.00	0.00	7.05	6.00%	0.85	0.42	1.27	5.78
Electric Crimination Machine	24.95	0.00	0.00	24.95	6.00%	2.99	1.50	4.49	20.46
Bio Remediation Plant	87.65	0.00	0.00	87.65	6.00%	15.78	5.26	21.04	66.61
LED Sign Boards	21.15	0.00	0.00	21.15	6.00%	3.81	1.27	5.08	16.07
Total	119194.14	4126.39	0.00	123320.53		44388.68	9057.05	53445.73	69874.80
P.Y.	117106.57	2087.57	0.00	119194.14		35871.06	8517.62	44388.68	74805.46



MUNICIPAL CORPORATION, PATIALA

JOURNAL VOUCHER		(Rs. In Lacs)	
DATE	NATURE	DEBIT	CREDIT
31.03.2025	ARREARS OF RETIRED EMPLOYEES & GRATUITY & LEAVE ENCASHMENT		230.00
	GRATUITY & LEAVE ENCASHMENT (EXPENSE)	230.00	

NARRATION: LIABILITY CREATED OF RETIRED EMPLOYEES & GRATUITY & LEAVE ENCASHMENT

Ar

San
Accountant / D.C.F.A.
Municipal Corporation, Patiala

JOURNAL VOUCHER		(Rs. In Lacs)	
DATE	NATURE	DEBIT	CREDIT
31.03.2025	AUDIT FEES PAYABLE		3.45
	AUDIT FEES (EXPENSE)	3.45	

Ar
Superintending Engineer
Municipal Corporation, Patiala

NARRATION: LIABILITY CREATED OF AUDIT FEES

Ar

San
Accountant / D.C.F.A.
Municipal Corporation, Patiala

JOURNAL VOUCHER		(Rs. In Lacs)	
DATE	NATURE	DEBIT	CREDIT
31.03.2025	CONTRACTORS' LIABILITIES		312.43
	ROADS (EXPENSE)	312.43	

Ar
Superintending Engineer
Municipal Corporation, Patiala

NARRATION: LIABILITY CREATED OF CONTRACTORS' LIABILITIES

Ar

San
Accountant / D.C.F.A.
Municipal Corporation, Patiala

JOURNAL VOUCHER		(Rs. In Lacs)	
DATE	NATURE	DEBIT	CREDIT
31.03.2025	DIRECTORATE CHARGES	107.00	
	DIRECTORATE CHARGES PAYABLE		107.00

Ar
Superintending Engineer
Municipal Corporation, Patiala

NARRATION: DIRECTORATE CHARGES LIABILITY

Ar

San
Accountant / D.C.F.A.
Municipal Corporation, Patiala

JOURNAL VOUCHER		(Rs. In Lacs)	
DATE	NATURE	DEBIT	CREDIT
31.03.2025	MEDICAL EXPENSES RE-IMBURSEMENT	1.74	
	MEDICAL EXPENSES RE-IMBURSEMENT PAYABLE		1.74

Ar
Superintending Engineer
Municipal Corporation, Patiala

NARRATION: MEDICAL EXPENSES RE-IMBURSEMENT LIABILITY

Ar

San
Accountant / D.C.F.A.
Municipal Corporation, Patiala

Superintending Engineer
Municipal Corporation, Patiala.

	JOURNAL VOUCHER	(Rs. In Lacs)	
DATE	NATURE	DEBIT	CREDIT
31.03.2025	HEALTH BRANCH	143.93	
	OUTSTANDING GPF & CPF		143.93

NARRATION: EMPLOYEE P.F./C.P.F LIABILITY

	PAYMENT VOUCHER	(Rs. In Lacs)	
DATE	NATURE	DEBIT	CREDIT
01.04.2024	WORKS BRANCH		24.96
	OUTSTANDING LIC AND CPF	24.96	

NARRATION: EMPLOYEE C.P.F./L.I.C LIABILITY AS ON 31.03.2024 - ADJUSTED WITH EXPENSE:
OF WORKS BRANCH

	PAYMENT VOUCHER	(Rs. In Lacs)	
DATE	NATURE	DEBIT	CREDIT
01.04.2024	ROAD (FIXED ASSET)		
	GRANT 185 (CASH & CASH EQUIVALENT)	22.91	22.91

NARRATION: ROAD EXPENSES INCURRED FROM GRANT 185

	PAYMENT VOUCHER	(Rs. In Lacs)	
DATE	NATURE	DEBIT	CREDIT
01.04.2024	ROAD (FIXED ASSET)		
	MISC GRANTS (CASH & CASH EQUIVALENT)	200.83	200.83

NARRATION: ROAD EXPENSES INCURRED FROM MISC. GRANTS

	JOURNAL VOUCHER	(Rs. In Lacs)	
DATE	NATURE	DEBIT	CREDIT
31.03.2025	DEP. ON BUILDINGS	277.60	
	DEP. ON FURNITURE & FIXTURES	4.73	
	DEP. ON LIBRARY BOOKS	0.03	
	DEP. ON MACHINES & MOTORS ETC	23.46	
	DEP. ON OVERHEAD SERVICE RESERVOIRS	314.04	
	DEP. ON PARKS	935.32	
	DEP. ON POLES	1.76	
	DEP. ON PROPERTIES ON LEASE / RENT	534.17	
	DEP. ON ROADS	5891.46	
	DEP. ON ROADS - INTER LOCKING TILES	66.41	

DEP. ON SOLAR SYSTEM	10.91	
DEP. ON STP	97.23	
DEP. ON GSM SYSTEM OF TRAFFIC LIGHTS	1.84	
DEP. ON STREET LIGHTS	48.14	
DEP. ON TUBEWELLS	62.45	
DEP. ON VEHICLES (FIRE DIVISION)	8.23	
DEP. ON VEHICLES (OTHER DIVISION)	38.71	
DEP. ON COMPUTERS	3.67	
DEP. ON CCTV CAMERA	19.28	
DEP. ON SANITATION EQUIPMENTS	6.95	
DEP. ON GYM EQUIPMENTS	19.45	
DEP. ON DUSTBIN TROLLEYS	1.66	
DEP. ON SEMI UNDERGROUND BINS	17.00	
DEP. ON WATER & SEWERAGE LINES	657.03	
DEP. ON WATER TANKER	0.77	
DEP. ON POCLAIN MACHINE	6.10	
DEP. ON WATER COOLER	0.18	
DEP. ON WATER SPRINKLER TANK	0.42	
DEP. ON ELECTRIC CRIMINATION MACHINE	1.50	
DEP. ON BIO REMIDATION PLANT	5.26	
DEP. ON LED SIGN BOARD	1.27	
BUILDINGS		277.60
FURNITURE & FIXTURES		4.73
LIBRARY BOOKS		0.03
MACHINES & MOTORS ETC		23.46
OVERHEAD SERVICE RESERVOIRS		314.04
PARKS		935.32
POLES		1.76
PROPERTIES ON LEASE / RENT		534.17
ROADS		5891.46
ROADS - INTER LOCKING TILES		66.41
SOLAR SYSTEM		10.91
STP		97.23
GSM SYSTEM OF TRAFFIC LIGHTS		1.84
STREET LIGHTS		48.14
TUBEWELLS		62.45
VEHICLES (FIRE DIVISION)		8.23
VEHICLES (OTHER DIVISION)		38.71
COMPUTERS		3.67
CCTV CAMERA		19.28
SANITATION EQUIPMENTS		6.95
GYM EQUIPMENTS		19.45
DUSTBIN TROLLEYS		1.66
SEMI UNDERGROUND BINS		17.00
WATER & SEWERAGE LINES		657.03
WATER TANKER		0.77
POCLAIN MACHINE		6.10
WATER COOLER		0.18
WATER SPRINKLER TANK		0.42
ELECTRIC CRIMINATION MACHINE		1.50
BIO REMIDATION PLANT		5.26
LED SIGN BOARD		1.27

NARRATION: DEPRECIATION ON FIXED ASSETS PROVIDED

Ar
Superintending Engineer
Municipal Corporation, Patiala.

San
Municipal Corporation, Patiala

al
Accountant / D.O.F.A) Controller

Certificate

(Forming part of Independent Audit Report)

(F.Y. 2024-25)


We certify that there are no pending litigations as on 31.03.2025 which may affect its functioning and financial statement

For M/s Municipal Corporation, Patiala

Place: Patiala

Dated: 02.07.2025


Superintending Engineer
Municipal Corporation, Patiala


(Accountant / D.C.F.A.)
Accountant
Municipal Corporation, Patiala


Deputy Controller
Municipal Corporation, Patiala

Certificate

(Forming part of Independent Audit Report)

(F.Y. 2024-25)

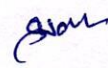
We certify that the corporation has regular deposited all statutory dues during the year 2024-25.

For M/s Municipal Corporation, Patiala

Place: Patiala


Dated: 02.07.2025


Superintending Engineer
Municipal Corporation, Patiala



Accountant
Municipal Corporation, Patiala




Deputy Controller (F)
Municipal Corporation, Patiala
(Accountant / D.C.F.A.)

Certificate

(Forming part of Independent Audit Report)

(F.Y. 2024-25)



We certify that the nature of receipts and payments may be grouped or re-grouped, revenue or capital, are based upon management estimates.

For M/s Municipal Corporation, Patiala

Place: Patiala

Dated: 02.07.2025


Superintending Engineer
Municipal Corporation, Patiala.


Accountant
(Accountant / D.C.F.A.)

Deputy Controller (F)
Municipal Corporation, Patiala

Certificate

(Forming part of Independent Audit Report)

(F.Y. 2024-25)


That the corporation maintains manual cash books, registers and classified which may account for mismatch of totaling and carry forward of closing balance. We certify / declare that the same will be corrected during FY 2025-26 and opening balance will be taken accordingly

For M/s Municipal Corporation, Patiala

Place: Patiala

Dated: 02.07.2025


Superintending Engineer
Municipal Corporation, Patiala


Accountant
(Accountant / D.C.F.A.)

Deputy Controller
Municipal Corporation, Patiala

