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	**EQUITY AND LIABILITIES**		
1	**Capital Fund**	A	
	(a) Munipal Fund		76801.61
2	Non-Current Liabilities	B	
	(a) Secured Loans		0.00
	(b) Unsecured Loan		2391.00
3	**Current Liabilities & Provisions**	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	**ASSETS**		
1	**Non- Current Assets**	D	
	(a) Tangible Assets		67551.81
	(b) Intangible Assets		0.00
	(b) Other Non Current Assets		1403.58
2	**Current Assets**	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.)		0.00

For and on Behalf of Corporation

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

Place: Patiala
Date: 31.08.2026

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) (D.C.F.A)

Place: Patiala

Date: 31.08.2026

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 Intengible Assets	-
Net Cash used in Investing activities	(2,293.63)
C. CASH FLOW FROM FINANCING ACTIVITIES	
Proceeds from Long term Borrowings (Net)	-
Repyment 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) (D.C.F.A)

Place: Patiala
Date: 31.08.2026

M/s Municipal Corporation, Patiala

Note A Of Capital Fund as on 31.03.2026 **(Rs. In Lacs**

	Particulars	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	187.11
	Add/Less: Adjustment (if any)	0.00
	Total	76801.61

Note B Of Non Current Liabilities As On 31.03.2026 **(Rs. In Lacs)**

	Particulars	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

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

	Particulars	Figures as at the end of current reporting period 31.03.2026
(a)	Short-term Provisions	
	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	2064.71
(b)	Other Current Liabilities	0.00
	Total (a+b)	2064.71

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)	Fixed Assets		
	(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)	Intangible Assets		
	Software Development		0.00
	Less: Amotisation / Written Off		0.00
		Total (b)	0.00
(b)	Other Non- Current Assets		
	- 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)	Cash & Cash Equivalents		
	Cash & Cash Equivalents		12065.27
			12065.27
(b)	Other Current Assets		
	Arrears of House Tax		237.20
	Received During the year		(0.54)
			236.66
		Total (a+b)	12301.93

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

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		10318.10

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