

**INDEPENDENT AUDITOR'S REPORT**

To,
 The Municipal Commissioner,
 Patna Municipal Corporation,
 Patna

I. Report on the Audit of the Financial Statements	
1.	Opinion
A	We have audited the accompanying Financial Statements of Patna Municipal Corporation ("the Corporation"), which comprise the Balance Sheet as of March 31, 2023, the Statement of Income and Expenditure for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").
B	In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required as per BMAM in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed other accounting principles generally accepted in India, of the state of affairs of the Corporation as at March 31, 2023, and its income/expenditure for the year ended on that date.
2.	Basis of Opinion
	We conducted our audit of the Financial Statements in accordance with the Standards on Auditing. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Corporation in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.
3.	Key Audit Matters
	Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.
A	Rental income was booked on receipts basis, that has been rectified as per BMAM and are booking of demand for the same has been taken in books in subsequent years.
B	Statutory liabilities have been booked for the expenses paid on actual basis.
C	Unadjusted advances are not adjusted during the year.
D	Investment supporting is short that have been considered in subsequent years.
E	In case of grant disbursed as advance/deposit to other department is booked as grant

		utilization in books on receipts of utilization certificate from respective department.
	F	Negative ledgers of Supplier/Contractor/Statutory liabilities are rectified in coming years.
	G	PMC has clarified cash balance includes Cash in Hand, cheque in hand, DD in hand.
4. Management's Responsibility for the Financial Statements		
		The 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 AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the AS for safeguarding the assets of the Corporation and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.
5. Auditor's Responsibilities for the Audit of the Financial Statements		
	A	Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.
	B	As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
		i) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
		ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control systems
		iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
		iv) Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation

C	Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.
D	We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
E	We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
F	From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.
II. Report on other Legal and Regulatory Requirements	
A	We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
B	We have not been provided any supporting documents regarding physical verification of fixed assets by management at the end of the year under audit. Hence, we are not able to comment whether either the physical verification has been done at reasonable interval or any material discrepancy has been noticed on verification of fixed assets.
C	We have not been provided any supporting documents regarding physical verification of inventories by management at the end of the year under audit. Hence, we are not able to comment whether either the physical verification has been done at reasonable interval or any material discrepancy has been noticed on verification of inventories.

For Manas Dash & Co.
Chartered Accountants
FRN: 325267E

Manas Dash
Manas Dash
Partner



CA Manas Dash
Partner

Membership Number: 062096
UDIN: 24062096BKCJHV2033

Date: 23-09-2024

Significant Accounting Policies and Notes to Accounts

8
314

Patna Municipal Corporation

A. SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The financial statements are prepared on a going concern basis and under historical cost basis under accrual basis of accounting. The method of accounting is double entry system.

2. Recognition of Revenue

I. Revenue.

- a. Revenue in respect of property and related taxes are recognized in the period in which they become due and demands are ascertainable.
- b. Revenues in respect of rents from properties are accrued based on terms of agreement.
- c. Other income, in respect of which demand is ascertainable and can be raised in regular course of operations of the Municipal Corporation, are recognized in the period in which they become due, i.e., when demand is ascertainable.
- d. The other Income, 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 of the Municipal Corporation, are recognized on actual receipt.

II. Provision against receivables.

Prudential norms are applied based on type of income and age of receivable. Based on the Principle on provisioning, income that have been accrued and are doubtful of recovery are provided for as per BMAM norms.

3. Recognition of Expenditure

- a. Expenditures on Salaries and other allowances are recognized as and when they are due for payment.
- b. Other Revenue Expenditures are treated as expenditures as and when they become due.
- c. In case of works, expenditures are accrued as soon as the work has been measured and becomes due for payment.
- d. Provision for expenditures is made at the year-end for all bills received up to a cut-off date.

4. Fixed Assets

I. Recognition

- a. All Fixed Assets are carried at Cost less Accumulated Depreciation. The cost of Fixed Assets includes cost incurred/money spent in acquiring or installing or constructing the fixed assets, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to that date of commissioning of the assets and other incidental and indirect expenditures incurred up to that date.



Significant Accounting Policies and Notes to Accounts

8

- b. All assets costing less than Rs. 5,000/- are depreciated at 100% in the year of purchase.
- c. Any Fixed Assets, which has been acquired free of cost or in respect of which no payment has been made, is recorded at nominal value of Rs. 1/-, as per norms laid down in BMAM.

- II. Depreciation is provided on Straight Line Method.
- III. No revaluation was made on any asset.

5. Borrowing cost

No borrowing has been made by the PMC and hence, borrowing cost is not applicable.

6. Inventory

Inventory constitutes stationary items, electrical goods and cleaning materials such as phenol, bleaching powder etc. These items have been valued at cost based on First in First Out method.

7. Grants

- a. General Grants, which are of a revenue nature, are recognized as income on actual receipt.
- b. Specific Grants towards revenue expenditure, received prior to the incurrence of the expenditure (received in advance), are treated as a liability till such time that the expenditure is incurred.
- c. Grants received towards capital expenditure are treated as a liability till such time that the fixed asset is constructed or acquired. On construction/acquisition of a fixed asset out of the grants so received, the extent of liability corresponding to the value of the asset so constructed/acquired is to stand reduced and the amount are treated as a capital receipt and are transferred from the respective Specific Grant Account to Capital Contribution as on 31.03.2023.

8. Employee benefits

- a. Contributions for retirement benefits such as Pension, gratuity, etc., made by the Municipality are recognized as and when they are due.
- b. Contributions due to Pension Fund of contingent staff are recognized as an expense and as a liability as per existing rules, where ever applicable.
- c. Liability towards leave encashment is recognized as and when the amount is determined.

9. Investments

Investments are recorded as per actual investment & interest received on such investment are recorded on receipt basis.

10. Statement on Contingent Liabilities

There are no contingent liabilities in the PMC as on 31.03.2023.



Significant Accounting Policies and Notes to Accounts

8

B. Notes to Financial Statements

1. Reserves and surplus

I) Municipal General Fund

The net balance in Municipal General Fund as on 31.3.2023 is stood with Rs. (2,38,44,30,208) /- after considering the effect of income & expenditure.

II) Earmarked Fund

No such fund exists in this PMC.

III) Reserves

The Reserve which represents capital contribution is created during the year with Rs. 7,07,48,53,864 /- by capitalizing the asset.

2. Grants contributions for specific purposes:

S. No.	Fund Name	Amount (Rs.)
A	Central Govt. Grant Fund:	
1	15th Finance Grant	1,36,11,09,586.27
2	RAY Grant	1,67,89,573.30
3	NULM Grant	1,09,831.00
4	HFA Grant	1,79,266.06
5	Amrut Grant	1,48,24,169.00
6	14th Finance Grant	58,24,43,583.00
7	SBM Grant	1,09,12,381.84
8	Central Govt. Grant	1,47,06,37,568.20
9	15 th Finance Health Sector	29,72,66,084.00
	Sub-Total	3,75,42,72,042.67
B	State Govt. Grant Fund :	
1	Budh Smriti Park & Other	20,42,29,120.00
2	Census	98,17,750.00
3	CM Nali Gall	8,70,69,722.00



Significant Accounting Policies and Notes to Accounts

8

		10,58,058.00
4	CM Reward	79,62,12,144.00
5	Drain Construction	9,42,000.00
6	Election	7,35,745.00
7	Interest From Grant	1,08,84,586.00
8	Jal Jeevan Haryali	36,35,323.00
9	Kabir Anthysti Grant	42,32,67,389.00
10	Nagarik Suvidha	6,98,37,467.00
11	Road & Construction	16,44,61,276.00
12	State Scheme	5,94,36,359.00
13	State Scheme Nali Gall	5,12,46,000.00
14	Stedding Unit Grant	23,52,800.00
15	Water Recharge System	1,78,70,22,200.00
16	Capital Grant under 5th FC	10,85,500.00
18	Grant for ward parshad	1,31,67,66,876.00
19	Capital Grant under 6th FC	1,00,000.00
20	Construction of Vending Zone	15,53,28,085.00
21	Chhath Ghat	65,23,650.00
22	Civic Amenities	82,64,13,146.00
23	Road & drain	28,49,549.00
24	Swachta Anudan	8,75,372.00
25	4th SFC	1,44,56,229.00
26	Guru Govind Singh	1,51,96,000.00
27	Capital Grant from Divislonal	2,18,14,59,363.80
29	Capital Grant For Development	1,04,14,848.00
30	Master Plan	1,17,88,800.00
31	Patna Master Paln	6,60,41,024.00
32	Diesel For Water Loggigng	20,42,000.00
33	Dps Construction	1,96,81,000.00
34	Operation of trolly mounted pump	



Significant Accounting Policies and Notes to Accounts

8

35	Operation of drainage pumping plant	30,95,99,061.00
36	Nal Jal Yojna	23,21,99,670.00
37	Allotment for water logging	33,92,09,774.00
38	UNFA Grant	23,09,044.00
39	Welfare Bodies	15,000.00
40	Other Government Agencies	91,69,976.00
41	Electronic traffic	1,97,75,712.00
	Sub-Total	9,21,55,07,618.80
	Grant Total	12,96,97,79,661.47

3. Loans:

PMC has taken loan from state government of Rs.45,17,65,685.00

4. Current Liabilities and Provisions:

- a. **Deposits Received:** Outstanding Security Deposit from contractor as on 31.03.2023 is Rs.35,03,11,122.00.
- b. **Deposits work:** No deposit works exists in PMC.
- c. **Other Liabilities:** Other liabilities are as follows

S. No.	Liabilities	Amount (Current Year)	Amount (Previous Year)
1	Creditors/Supplier	3,58,84,19,039	3,34,03,87,797
2	Employee Liabilities	34,45,01,726	33,34,26,982
3	Interest Accrued and due	96,53,40,015	96,53,40,015
4	Recoveries Payable	15,99,59,173	13,69,52,473
5	Govt. Dues Payables	25,29,728	25,29,728
6	Refunds payable	(3,27,644)	(3,27,644)
7	Advance collection of revenue	2,52,15,431	2,52,15,431
	Total	5,08,56,37,468.6	4,80,35,24,781.8
		8	0

5. Fixed Assets and Depreciation:

S. No.	Assets	Rate of Depreciation	Accumulated Depreciation 31.03.2023	Closing book Value of Fixed Assets



Significant Accounting Policies and Notes to Accounts

8

Property Tax	-	20,41,06,318.00	-	-	-	20,41,06,318.00
Rate of provision	0%	25%	50%	75%	100%	-
Provision made on 31 st March 2023	-	5,10,26,580.00	-	-	-	5,10,26,580.00

III) Prepaid Expenses:

PMC has not given any advance regarding any expense as on 31.03.2023. hence, there were no prepaid expense as on date.

IV) Cash and Bank Balances:

The Cash & Bank balance of Patna municipal corporation as on 31.03.2023 is Rs.7,32,20,41,045.00

+ Cash balances are subject to verification.

V) Loans, Advances and Deposits

a. Advance to Contractors

No advance register is maintained. On discussion, we have been informed that the PMC did not pay any advance to any Contractor/Supplier.

b. Loan & advance to employees

The balance of Loan & advances to the employees as on 31st March 2023 is Rs. 5,24,14,495.00 .



Significant Accounting Policies and Notes to Accounts

8

1	Land	-	-	46,05,15,752.00
2	Building	2%	69,17,965.98	34,82,82,770.52
3	Road and Bridges	10%	27,28,78,552.73	2,10,84,29,327.95
4	Sewerage and Drainage	3.33%	4,74,74,731.36	1,49,34,32,184.40
5	Water Ways	3.33%	3,58,71,825.75	89,74,94,164.60
7	Public lighting	10%	51,05,292.80	14,13,89,222.58
8	Plants and Machinery	10%	2,09,56,060.40	12,42,28,436.55
9	Vehicles	10% & 12.5%	14,91,11,907.36	75,66,27,456.36
10	Office and other equipment	10%	1,15,63,245.15	4,91,47,469.40
11	Furniture & Fittings	10%	60,14,417.31	3,26,49,120.73
12	Other fixed assets	10%	70,88,356.35	3,45,25,871.45
TOTAL			56,29,82,355.19	6,44,67,21,776.53

Fixed Assets Register

Fixed Assets were physically verified to the extent possible. Valuation has been done from Scheme Registers, Measurement Books and other related documents, where are available. The closing gross block of Fixed Assets as on 31.03.2023 was Rs. **6,44,67,21,776.53** /-, constituting land, building, roads, sewerage and drainage, waterways, public lighting, plant & machinery, vehicles, office & other equipment, furniture, fixtures, fittings, electrical appliances and other fixed assets. Classification has been made in accordance with the norms as laid down in BMAM.

5. Investments

- From General Fund: 4,65,622.00
- From Other Fund: 16,16,56,183.00

6. Currents Assets, Loans & Advances

I) Stock In hand: 62,65,348.00

II) Sundry Debtors and provision:

Sundry Debtors include amount receivable for property tax. The gross amount receivable is Rs. **20,41,06,318** /- and the net amount is Rs. **15,30,79,738** /- after considering provision of Rs. **5,10,26,580** /- as per BMAM norm.



Description	Not more than 2 yrs	Greater than 2 yrs but not more than 3 yrs	Greater than 3 yrs but not more than 4 yrs	Greater than 4 yrs but not more than 5 yrs	Greater than 5 yrs	Total

PATNA MUNICIPAL CORPORATION
BALANCE SHEET AS ON 31st March 2023

Code No.	Description	Category	(Amount in ₹)	
			Current Year (2022-23)	Previous Year (2021-22)
LIABILITIES				
Reserves and Surplus				
310000000	Municipal (General) Fund	B-1	(2,38,44,30,208)	(2,45,77,32,873)
311000000	Earmarked Funds	B-2		
312000000	Reserves	B-3	7,07,48,53,864	5,62,17,91,630
	Total Reserves & Surplus		4,69,04,23,656	3,15,40,58,757
320000000	Grants, Contributions for specific purposes	B-4	12,96,97,94,661	13,10,31,71,016
Loans				
330000000	Secured loans	B-5	-	-
331000000	Unsecured loans	B-6	45,17,65,685	45,91,35,905
	Total Loans		45,17,65,685	45,91,35,905
Current Liabilities and Provisions				
340000000	Deposits Received	B-7	35,03,11,122	33,73,36,386
341000000	Deposit works	B-8	1,40,51,483	-
350000000	Other Liabilities (Sundry Creditor)	B-9	5,08,56,37,469	4,80,35,24,782
360000000	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		5,45,00,00,074	5,14,08,61,168
	TOTAL LIABILITIES		23,56,19,84,076	21,85,72,26,876
ASSETS				
Fixed Assets				
410000000	Gross Block	B-11	9,53,87,20,031	7,80,05,21,916
411000000	Less: Accumulated Depreciation		3,09,19,98,255	2,52,90,15,900
	Net Block		6,44,67,21,777	5,27,16,06,017
412000000	Capital work-in-progress		1,25,03,13,233	1,06,80,84,071
	Total Fixed Assets		7,69,70,35,010	6,33,96,90,088
Investments				
420000000	Investment - General Fund	B-12	4,65,622	4,65,622
421000000	Investment - Other Funds	B-13	16,16,56,183	16,16,56,183
	Total Investment		16,21,21,805	16,21,21,805
Current assets, loans & advances				
430000000	Stock in hand (Inventories)	B-14	62,65,348	62,65,348
431000000	Sundry Debtors (Receivables)	B-15		
	Gross amount outstanding		20,41,06,317.95	66,81,40,260
432000000	Less: Accumulated provision against bad and doubtful Receivables		5,10,26,579.49	16,70,35,065
	Net amount outstanding		15,30,79,738	50,11,05,195
	Prepaid expenses	B-16	-	-
450000000	Cash and Bank Balances	B-17	7,32,20,41,045	8,51,82,78,734
460000000	Loans, advances and deposits	B-18	8,11,91,56,765	6,32,64,10,435
461000000	Less: Accumulated provision against Loans and Advances	B-18(a)	-	-
	Net Amount outstanding		-	-
	Total Current Assets, Loans & Advances		15,60,05,42,896	15,35,20,59,711
470000000	Other Assets	B-19	10,22,84,365	33,55,272
480000000	Miscellaneous Expenditure (to the extent not written off)	B-20		
	TOTAL ASSETS		23,56,19,84,076	21,85,72,26,876

Notes to the Balance Sheet

Tibrewal Chand & Company
Chartered Accountants



CA Roshan Jain
Partner
M.No. 518422
FRN 311047E
UDIN

Manas Das
Manas Das

Partner
UDIN: 24062096BKCJHV2033

Date: 23-09-2024

Patna Municipal Corporation



PATNA MUNICIPAL CORPORATION
Income & Expenditure Statement for the year ended 31st March 2023

(Amount in ₹)				
Code No.	Particulars	Sch No.	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4	5
	INCOME			
110000000	Tax Revenue	I-1	59,99,18,612	97,61,02,664
120000000	Assigned Revenues & Compensations	I-2	1,02,94,28,493	68,12,29,110
130000000	Rental Income from Municipal Properties	I-3	19,49,675	4,19,08,919
140000000	Fees & User Charges	I-4	33,47,86,083	10,99,95,173
150000000	Sale & Hire Charges	I-5	20,49,235	33,65,156
160000000	Revenue Grants, Contributions & Compensation	I-6	2,92,87,56,566	2,29,51,62,321
170000000	Income from Investments	I-7	10,74,85,472	-
171000000	Interest Earned	I-8	2,76,30,852	4,26,01,572
180000000	Other Income	I-9	12,73,320	6,28,014
A	Total - INCOME		5,03,32,78,309	4,15,03,92,929
	EXPENDITURE			
210000000	Establishment Expenditures	I-10	2,34,56,17,880	2,05,69,35,980
220000000	Administrative Expenditure	I-11	23,09,78,165	32,39,25,864
230000000	Operations and Maintenance	I-12	1,54,12,45,201	1,44,33,93,330
240000000	Interest & Finance Charges	I-13	17,51,292	27,80,674
250000000	Programme Expenditures	I-14	20,23,09,689	20,37,03,654
260000000	Revenue Grants & Contributions	I-15	10,88,000	1,20,000
270000000	Provisions & Write off	I-16	5,10,26,580	16,70,35,055
271000000	Miscellaneous Expenditure	I-17	-	-
272000000	Depreciation		56,29,82,355	47,97,41,421
B	Total - EXPENDITURE		4,93,69,99,160	4,67,76,35,997
A - B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		9,62,79,148	(52,72,43,068)
280000000	Add: Prior period Items (Net)	I-18	(19,994)	(32,06,558)
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		9,62,59,154	(53,04,49,626)
290000000	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ deficit carried over to Municipal Fund		9,62,59,154	(53,04,49,626)

Notes to the Balance Sheet

Tibrewal Chand & Company
Chartered Accountants



CA Roshan Jain
Partner
Date:
M.No. 518422
FRN 311047E
UDIN

Manas Das
Partner
UDIN: 24062096BKCJHV2033
Date: 23-09-2024



CMFA

Patna Municipal Corporation

PATNA NAGAR NIGAM
CASH FLOW STATEMENT FOR THE FINANCIAL YEAR 2022-23

Particulars	(Amount in ₹)
A) Cash Flow from operating activities..	
Gross surplus/(deficit) over expenditure	9,62,59,154
Adjustments for:	
Transfer to Municipal Fund	(1,29,56,489)
Transfer to reserve	1,45,30,62,234
Depreciation	56,29,82,355
Interest & finance expenditures	-
Loss on sale of Fixed Assets	-
Profit on disposal of assets	-
Dividend Income	(2,76,30,852)
Interest Income	2,07,17,16,402
Operating Income/Expenditure before working capital changes and Extra ordinary items	
Changes in working capital	46,40,33,942
(Increase) / Decrease in sundry debtors	-
(Increase) / Decrease in stock in hand	-
(Increase) / Decrease in prepaid expenses	(9,89,29,093)
(Increase) / Decrease in other current assets	1,29,74,735
(Decrease) / Increase in deposits received	1,40,51,483
(Decrease) / Increase in deposits works received	28,21,12,687
(Decrease) / Increase in other current liabilities	(11,60,08,485)
(Decrease) / Increase in provisions	2,62,99,51,671
Cash flow before extra ordinary items	
Add/Less: Extra ordinary items	-
Net cash flow from operating actives (A)	2,62,99,51,671
(B) Cash flow from investing activities	
Purchase of fixed assets	(1,73,80,98,115)
(Increase)/Decrease in capital work in progress	(18,22,29,162)
Increase/(Decrease) in Grants	(13,33,76,385)
Increase/(Decrease) in Earmarked funds	-
(Purchase) of investments	-
Proceeds from sale/disposal of assets	-
Proceeds from sale/disposal of Investment	-
Interest income received	2,76,30,852
Net cash flow from investing activities (B)	(2,02,60,72,810)
(C) Cash Flows from financing activities	
Proceeds from long term borrowings (Loan)	-
Repayment of long term borrowings (Loan)	-
Loans & advances to employees	(1,79,27,46,330)
Loans to others	(73,70,220)
Interest paid	-
Dividend paid	-
Net cash flow from financing activities (C)	(1,80,01,16,550)
Net Increase / (decrease) in cash and cash equivalents (A+B+C)	(1,19,62,37,689)
Add: Cash and cash equivalents at the beginning of the period	8,51,82,78,734
Cash and cash equivalents at the end of the period	7,32,20,41,045

Tibrewal Chand & Company
Chartered Accountants



Manas Das
Partner

UDIN: 24062096BKCJHV2039

Date: 23-09-2024

[Signature]
CMFA

Patna Municipal Corporation

CA Roshan Jain
Partner
M.No. 518422
FRN 31107E
UDIN



Schedule I-1: Tax Revenue [Code No 110] (Amount in ₹)

Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
110010000	Holding Tax	531,300,000.00	970,972,741.47
110020000	Water Tax	-	219,071.00
110030000	Latrine Tax	-	22,734.00
110050000	Lighting Tax	-	-
110070000	Vehicle Tax	-	17,676.00
110080000	Animal Tax	-	142,500.00
110100000	Profession Tax	-	-
110110000	Advertisement Tax	-	-
110160000	Entertainment Tax	-	-
110180000	Tower Tax	67,478,539.00	-
110510000	Octroi & Toll	-	-
110520000	Cess	-	-
110800000	Other taxes	1,140,073.00	5,027,942.00
	Sub- total	599,918,612.00	976,402,664.47
110900000	Less: Tax Remissions and Refund [Schedule I-1 (a)]	-	-
	Sub- total	599,918,612.00	976,402,664.47
	Total tax revenue	599,918,612.00	976,402,664.47

Schedule I-1 (a): Remission and Refund of Taxes (Amount in ₹)

Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
110900100	Holding Tax	-	-
110900200	Water Tax	-	-
110900300	Latrine Tax	-	-
110900400	Education Cess	-	-
110900500	Health Cess	-	-
110900700	Advertisement Tax	-	-
110909900	Others	-	-
	Total refund and remission of tax revenues	-	-

Schedule I-2: Assigned Revenues & Compensation [Code No 120] (Amount in ₹)

Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
120100000	Taxes and Duties collected by others	1,029,428,493.00	681,229,110.00
120200000	Compensation in lieu of Taxes/ duties	-	-
120300000	Compensation in lieu of Concessions	-	-
	Total Assigned Revenues & Compensations	1,029,428,493.00	681,229,110.00

Schedule I-3: Rental Income from Municipal Properties [Code No 130] (Amount in ₹)

Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
130100000	Rent from Civic Amenities	1,902,640.00	41,862,130.77
130200000	Rent from Buildings Rent	47,035.00	46,788.00
130300000	From Guest Houses Rent	-	-
130400000	From lease of lands	-	-
130500000	Lease rentals Others	-	-
130800000	Other rents	-	-
	Sub- Total	1,949,675.00	41,908,918.77
130900000	Less: Rent Remission and Refunds	-	-
	Sub- Total	1,949,675.00	24,639,659.00
	Total Rental Income from Municipal Properties	1,949,675.00	24,639,659.00



Schedule I-4: Fees & User Charges - Income head - wise [Code No 140] (Amount in ₹)

Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
140100000	Empanelment & Registration Charges/ Fees	91,098,781.00	36,000.00
140110000	Licensing Fees	1,446,458.00	-
140120000	Fees for Grant of Permit	455,786.00	361,016.00
140130000	Fees for Certificate	-	77,906,272.00
140140000	Development Charges	34,875,572.00	1,521,800.00
140150000	Regularisation Fees	15,575,165.00	9,015,629.00
140200000	Penalties and Fines	186,558,917.26	5,961,615.00
140400000	Other Fees	-	-
140500000	User Charges	-	-
140600000	Entry Fees	567,690.00	12,831,712.00
140700000	Service/ Administrative Charges	4,207,714.00	1,461,129.00
140800000	Other Charges	-	-
	Sub-Total	334,786,083.26	109,095,173.00
140900000	Less: Fees & User Charges Remission and Refunds	-	-
	Sub-Total	334,786,083.26	109,095,173.00
	Total income from Fees & User Charges - Income head - wise	334,786,083.26	109,095,173.00

Schedule I-5: Sale & Hire Charges - income head-wise [Code No 150] (Amount in ₹)

Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
150100000	Sale of Products	-	-
150110000	Sale of forms & Publication	2,049,235.00	3,365,155.00
150120000	Sale of Stores & Scrap	-	-
150300000	Sale of Others	-	-
150400000	Hire Charges for Vehicle	-	-
150410000	Hire Charges for Equipment	-	-
	Total income from Sale & Hire Charges - income head-wise	2,049,235.00	3,365,156.00

Schedule I-6: Revenue Grants, Contributions & Compensation [Code No 160] (Amount in ₹)

Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
160100000	Revenue Grant	2,928,756,566.00	2,295,162,321.33
160200000	Re-imbusement of expenses	-	-
160300000	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Compensation	2,928,756,566.00	2,295,162,321.33

Schedule I-7: Income from Investments - General Fund [Code No 170] (Amount in ₹)

Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
170100000	Interest on Deposits	-	-
170200000	Dividend	107,485,472.00	-
170300000	Income From projects taken up on commercial basis	-	-
170400000	Profit in sale of Investment	-	-
170800000	Others	-	-
	Total Assigned Revenues & Compensations	107,485,472.00	-



Schedule I-8: Interest Earnings [Code No 171] (Amount in ₹)

Code No.	Description	Current Year (2022-23)	Previous Year (2021-22)
171100000	Interest	27,630,852.30	42,401,571.81
171200000	Dividend	-	-
171300000	Income from projects taken up on commercial basis	-	-
171400000	Profit in sale of Investment	-	-
171800000	Others	-	-
Total Assigned Revenues & Compensations		27,630,852.30	42,401,571.81

Schedule I-9: Other Income [Code No 181] (Amount in ₹)

Code No.	Description	Current Year (2022-23)	Previous Year (2021-22)
180100000	Deposits Forfeited	-	-
180110000	Lapsed Deposits	1,220,187.00	-
180200000	Insurance Claim Recovery	-	6,000.00
180300000	Profit on Disposal of Fixed Assets	-	50,362.00
180400000	Recovery from Employees	-	-
180500000	Unclaimed Refund Payable/ Liabilities Written Back	-	-
180600000	Excess Provisions written back	93,133.00	111,511.72
180800000	Miscellaneous Income	1,279,320.00	628,013.72
Total Other Income		3,592,640.00	1,195,887.44

Schedule I-10: Establishment Expenditures [Code No 210] (Amount in ₹)

Code No.	Description	Current Year (2022-23)	Previous Year (2021-22)
210100000	Salaries, Wages and Bonus	1,306,127,545.00	1,348,030,166.00
210200000	Benefits and Allowances	12,630,231.00	6,401,010.00
210300000	Pension & Insurance Contribution	372,320,467.00	375,049,849.00
210400000	Other Terminal & Retirement Benefits	627,821,006.00	311,531,636.00
210800000	Other Establishment Expenses	18,717,800.00	15,322,319.00
Total establishment expenditures - Expenditure head Wise		3,345,617,879.00	3,056,935,980.00



Schedule I-11 (b): Administrative Expenditures - Expenditure head-wise

		(Amount in ₹)	
Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
220100000	Rent, Rates and Taxes	5,010.00	5,785,850.00
220110000	Office Maintenance	99,274,793.00	110,297,451.00
220120000	Communication Expenditures	2,428,193.00	2,708,366.04
220200000	Books & Periodicals	163,826.00	2,086,453.00
220210000	Printing and Stationery	12,706,047.00	6,206,173.00
220300000	Travelling & conveyance	8,158,995.00	5,079,095.00
220400000	Insurance	12,044,105.00	16,875,921.00
220500000	Audit Fees	8,000.00	388,600.00
220510000	Legal Expenses Professional	158,640.00	98,337.00
220520000	Consultancy and Other Fees	59,954,829.00	59,064,118.00
220600000	Advertisement and Publicity	23,338,599.00	31,742,495.00
220610000	Membership & Subscriptions	-	911,950.00
220800000	Other	12,727,122.00	82,660,540.00
Total Administrative expenditure - Expenditure head Wise		230,978,165.00	323,925,864.04

Schedule I-12 (b): Operation and Maintenance - Expenditure head-wise

		(Amount in ₹)	
Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
230100000	Power & Fuel	524,855,010.00	454,624,489.00
230200000	Bulk Purchases	28,362,400.00	59,727,010.00
230300000	Consumption of Stores	122,549,368.00	198,559,305.00
230400000	Hire Charges	253,321,021.00	21,603,797.00
230500000	Repairs & Maintenance -Infrastructure Assets	37,278,109.00	61,713,912.00
230510000	Repairs & Maintenance -Civic Amenities	2,224,702.00	2,578,438.00
230520000	Repairs & Maintenance -Buildings	48,244,595.59	50,198,142.00
230530000	Repairs & Maintenance -Vehicles	4,873,083.00	24,431,214.00
230590000	Repairs & Maintenance -Others	519,536,912.00	569,957,016.51
230800000	Other Operating and Maintenance Expenses	1,541,245,200.59	1,443,393,329.51
Total Operations and Maintenance - Expenditure head Wise			

Schedule I-13: Interest & Finance Charges [Code No 240]

		(Amount in ₹)	
Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
240100000	Interest on Loans from Central Government		
240200000	Interest on Loans from State Government	1,407,456.00	2,272,088.00
240300000	Interest on Loans from Government Bodies & associations		
240400000	Interest on Loans from International Agencies		
240500000	Interest on Loans from Banks & Other Financial		
240600000	Other Interest	343,835.83	508,585.93
240700000	Bank Charges		
240800000	Other Finance Expenses		
Total Interest & Finance Charges		1,751,291.83	2,780,673.93

Schedule I-14: Programme Expenditure [Code No 250]

		(Amount in ₹)	
Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
250100000	Election expenditures	-	1,385,054.00
250200000	Own Programmes	176,108,993.00	186,048,954.00
250300000	Share in Programmes of Others		
250400000	Programme Expenditure from Grants	26,200,695.00	16,269,656.00
250500000	Expenditure on Transferred Functions		
250600000	Expenditure on Transferred Institutions		
Total Programme Expenditure		202,309,688.00	203,703,664.00



Schedule I-15: Revenue Grants, Contributions & subsidies [Code No 260]

		(Amount in ₹)	
Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
260100000	Grants	-	-
260200000	Contribution	-	120,000.00
260300000	Subsidies	1,088,000.00	-
	Total Revenue Grants, Contributions & subsidies	1,088,000.00	120,000.00

Schedule I-16: Provisions & Write off [Code No 270]

		(Amount in ₹)	
Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
270100000	Provisions for Doubtful receivables	51,026,580.00	167,035,065.00
270200000	Provision for other Assets	-	-
270300000	Revenues written off	-	-
270400000	Assets written off	-	-
270500000	Miscellaneous Expenditure written off	-	-
	Total Provisions & Write off	51,026,580.00	167,035,065.00

Schedule I-17: Miscellaneous Expenditure [Code No 271]

		(Amount in ₹)	
Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
271100000	Loss on disposal of Assets	-	-
271200000	Loss on disposal of Investments	-	-
271300000	Decline in the Value Of Fixed Assets on Revaluation	-	-
271400000	Accidental Loss	-	-
271500000	Diminution in Value of Investments	-	-
	Total Miscellaneous Expenditures	-	-

Schedule I-18: Prior Period Items (Net) [Code No 280]

		(Amount in ₹)	
Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
	Income		
280100000	Taxes	-	-
280200000	Other - Revenues	-	-
280300000	Recovery of revenues written off	-	-
280400000	Other income	-	-
	Sub - Total Income (a)	-	-
	Expenditures		
280500000	Refund of Taxes	-	-
280600000	Refund of Other - Revenues	-	-
280800000	Other Expenses	(19,994.00)	(3,206,558.00)
	Sub - Total Income (b)	(19,994.00)	(3,206,558.00)
	Total Prior Period (Net) (a-b)	(19,994.00)	3,206,558.00



**PATNA MUNICIPAL CORPORATION
RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2022-23**



Code No.	Head of Receipts	Current Year (2022-23)	Code No.	Head of Payments	Current Year (2022-23)
450000000	Opening Balances			Operating Payments	4,069,599,737.00
450000000	Cash balances			Establishment Expenditures	2,356,694,441.00
	Balances with Nationalised Banks, Scheduled bank and Treasury	8,518,278,733.77		Administrative Expenditure	230,459,230.00
	Operating Receipts	2,369,352,244.29		Interest & Finance Charges	1,328,732,199.00
110000000	Tax Revenue	864,749,113.99	210000000	Programme Expenditures	1,751,232.00
120000000	Assigned Revenues & Compensations	1,029,428,493.00	220000000	Revenue Grants & Contributions	201,913,575.00
130000000	Rental Income from Municipal	1,949,675.00			
140000000	Fees & User Charges	334,786,083.00			
150000000	Sale & Hire Charges	2,049,235.00			
160000000	Revenue Grants, Contributions & Subsidies				
170000000	Income from Investments	107,485,472.00			
171000000	Interest Earned	27,630,852.30			
180000000	Other Income	1,273,320.00			
	Non Operating Receipts	9,894,347,166.95		Non Operating Payments	9,390,237,262.83
320000000	Grants and Contribution for specific purposes	4,306,069,869.00	340000000	Deposits Received	15,292,591.00
460000000	Loans, Advances & Deposits with others	9,846,974.00	350000000	Other Liabilities	336,529,690.00
350000000	Other Liabilities	36,239,464.00	410000000	Fixed Assets	1,583,797,587.00
431000000	Sundry Debtors	20,950,176.95	412000000	Capital WIP	1,840,000,238.00
470120000	Received from HO	5,494,667,473.00		Loans, Advances and Deposits with Others	16,765,219.83
310100100	General Fund	305,031.00	331600100	Loan From Agencies	
280200300	Prior Period Revenue	6.00	280200300	Prior Period Revenue	5,596,951,803.00
340000000	Deposits Received	26,268,173.00	470120000	Paid to HO	
	Total	20,781,978,145		Closing Balances	
			450000000	Cash balances	
			450000000	Balances with Nationalised Banks, Scheduled bank and Treasury	7,322,041,044.54
				Total	20,781,978,145

Schedule to Balance Sheet as on 31.03.2023

Schedule B-1: Municipal (General) Fund

(Amount in ₹)

Code No.	Particulars	Opening balance as per the last account (Rs)	Additions during the year (Rs)	Total (Rs)	Deductions during the year (Rs)	Balance at the end of the current year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
310100000	Municipal Fund	5,629,985,752	(12,956,489)	5,617,029,263	-	5,617,029,263
310900000	Excess of Income & Expenditure	(8,097,718,626)	96,259,154	(8,001,459,471)	-	(8,001,459,471)
	Total Municipal Fund	(2,467,732,873)	83,302,665	(2,384,430,208)	-	(2,384,430,208)



Schedule to Balance Sheet as on 31.03.2023

Schedule B-2: Earmarked Funds - Special Funds/Sinking Fund/Trust or Agency Fund (Code No 311) (Amount in ₹)

Particulars	Special Fund 1 (Sanchit Nidhi)	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund For Contigent Staff
Code No.						
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Special Fund						
(i) Transfer from Municipal Fund	-	-	-	-	-	-
(ii) Interest earned on special Fund Investment	-	-	-	-	-	-
(iii) Profit on disposal of Special Fund Investment	-	-	-	-	-	-
(iv) Appreciation in value of Special Fund Investment	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-
Total (a+b)	-	-	-	-	-	-
(c) Payments out of funds						
(i) Capital expenditure on						
Fixed Assets*	-	-	-	-	-	-
Others	-	-	-	-	-	-
sub-total	-	-	-	-	-	-
(ii) Revenue Expenditure on						
Salary, Wages and allowances etc.	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-
Sub - total	-	-	-	-	-	-
(iii) Other:						
Loss on disposal of Special Fund Investments	-	-	-	-	-	-
Diminution in Value of Special Fund Investments	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-
Sub -Total	-	-	-	-	-	-
Total of (i+ii+iii) (c)	-	-	-	-	-	-
Net balance at the year end - (a+b)- (c)	-	-	-	-	-	-
Grant Total Of Special Fund	-	-	-	-	-	-



Schedule to Balance Sheet as on 31.03.2023

(Amount in ₹)

Schedule B-3: Reserves

Code No.	Particulars	Opening balance (Rs.)	Addition during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the End of CY (Rs.)
1	2	3	4	5(3+4)	6	7(5-6)
312100000	Capital Contribution	5,621,791,630	1,453,062,234	7,074,853,864	-	7,074,853,864
312110000	Capital Reserve	-	-	-	-	-
312200000	Borrowing Redemption Reserve	-	-	-	-	-
312300000	Special Funds (Utilised)	-	-	-	-	-
312400000	Statutory Reserve	-	-	-	-	-
312500000	General Reserve	-	-	-	-	-
312600000	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	5,621,791,630	1,453,062,234	7,074,853,864	-	7,074,853,864



Schedule to Balance Sheet as on 31.03.2023

Schedule B-4: Grants & Contribution for Specific Purposes

Code No.	Particulars	Grants from Central Govt.	Grants from State Government	Grants from Other Govt. Agencies	Grants from Financial Ins.	Grants from Welfare Bodies	Grants from International Organisations	Others	Total
(a)	Opening Balance	4,102,488,790	8,989,188,236	9,184,976	-	2,309,044	-	-	13,103,171,046
(b)	Addition to the Grants*	924,363,910	3,388,952,459	-	-	-	-	-	4,313,316,369
(i)	Grant received during the year	924,363,910	3,388,952,459	-	-	-	-	-	4,313,316,369
(ii)	Interest/Dividend earned on Grant Investments	-	-	-	-	-	-	-	-
(iii)	Profit on disposal of Grant Investments	-	-	-	-	-	-	-	-
(iv)	Appreciation in Value of Grant Investments	-	-	-	-	-	-	-	-
(v)	Other addition (Specify nature)	-	-	-	-	-	-	-	-
Total (b)		924,363,910	3,388,952,459	-	-	-	-	-	4,313,316,369
Total (a+b)		5,026,852,700	12,378,140,695	9,184,976	-	2,309,044	-	-	17,416,487,415
(c)	Payments out of funds	-	-	-	-	-	-	-	-
(i)	Capital Expenditure on Fixed Assets*	351,265,863	1,101,796,371	-	-	-	-	-	1,453,062,234
	Others	-	-	-	-	-	-	-	-
Sub - total		351,265,863	1,101,796,371	-	-	-	-	-	1,453,062,234
(ii)	Revenue Expenditure on Salary, Wages and allowances etc.	-	-	-	-	-	-	-	-
	Rent	-	1,023,598,359	-	-	-	-	-	1,023,598,359
	Other administrative charges	405,012,358	100,526,866	-	-	-	-	-	505,539,224
Sub - total		405,012,358	1,124,125,225	-	-	-	-	-	1,529,137,583
(iii)	Other:	-	-	-	-	-	-	-	-
	Loss on disposal of grant Investments	-	-	-	-	-	-	-	-
	Dimutation in Value of Grant Investments	-	-	-	-	-	-	-	-
	Grants Refunded	516,287,437	948,205,500	-	-	-	-	-	1,464,492,937
	Other	516,287,437	948,205,500	-	-	-	-	-	1,464,492,937
Sub -total		1,032,574,874	1,896,411,000	-	-	-	-	-	2,928,985,874
Total (c) [(i)+(ii)+(iii)]		1,754,287,042	3,754,287,042	9,184,976	-	2,309,044	-	-	12,969,794,661
	Net balance at the year end - (a+b) - (c)	3,754,287,042	9,204,013,599	9,184,976	-	2,309,044	-	-	12,969,794,661
	Total Grants & Contribution for Specific Purposes	3,754,287,042	9,204,013,599	9,184,976	-	2,309,044	-	-	12,969,794,661



Schedule to Balance Sheet as on 31.03.2023

Schedule B-5: Secured Loans

		(Amount in ₹)	
Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
330100000	Loans from Central Government	-	-
330200000	Loans from State Government	-	-
330300000	Loans from Govt. Bodies & Associations	-	-
330400000	Loans from international agencies	-	-
330500000	Loans from Banks & financial Institutions	-	-
330600000	Other Term Loans	-	-
330700000	Bonds & Debentures	-	-
330800000	Other loans	-	-
	Total Secured Loans	-	-

Schedule B-6: Unsecured Loans

Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
331100000	Loans from Central Government	-	-
331200000	Loans from State Government	410,041,074.00	410,041,074.00
331300000	Loans from Govt. Bodies & Associations	-	-
331400000	Loans from international agencies	-	-
331500000	Loans from Banks & financial Institutions	-	-
331600000	Other Term Loans	41,724,611.00	49,094,831.00
331700000	Bonds & Debentures	-	-
331800000	Other loans	-	-
	Total Un-Secured Loans	451,765,685.00	459,135,905.00

Schedule B-7: Deposits Received

Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
340100000	Deposits Received-From Suppliers/Contractors	350,311,122.00	337,336,386.00
340200000	Deposit Revenues	-	-
340300000	Deposits Received From Staff	-	-
340800000	Deposits Received From Others	-	-
	Total deposits received	350,311,122.00	337,336,386.00



Schedule to Balance Sheet as on 31.03.2023

Schedule B-8: Deposit Works

(Amount in ₹)

Code No.	Particulars	Opening balance as the beginning of the year Amount (Rs.)	Additions during the current year Amount (Rs.)	Utilization/ expenditure Amount (Rs.)	Balance outstanding at the End of Current year Amount (Rs.)
1	2	3	4	5	6
341100000	Civil Works	-	-	-	-
341200000	Electrical Works	-	-	-	-
341300000	Others	-	17,719,814.00	3,668,331.00	14,051,483.00
	Total of deposit works	-	17,719,814.00	3,668,331.00	14,051,483.00



Schedule to Balance Sheet as on 31.03.2023

Schedule B-9: Other Liabilities

Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
350100000	Creditors/ Suppliers	3,588,419,039	3,340,387,797
350110000	Employee Liabilities	344,501,726	333,426,982
350120000	Interest Accrued and due	965,340,015	965,340,015
350200000	Recoveries Payble	159,959,173	136,952,473
350300000	Government Dues Payble	2,529,728	2,529,728
350400000	Refunds Payble	(327,644)	(327,644)
350410000	Advance collection of Revenues	25,215,431	25,215,431
350800000	Others		
	Total Other liabilities (Sundry Creditors)	5,085,637,468.68	4,803,524,781.80

Schedule B-10: Provisions

Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
360100000	Provision for Expenses	-	-
360200000	Provision for Interest	-	-
360300000	Provision for Other Assets	-	-
	Total Provisions	-	-



SUMMARY OF FIXED ASSETS AS ON 31.03.2022

Particulars	Particulars						Additional during the period		Total at the end of the year		At the end of previous year 2021-22	
	1	2	3	4	5	6	7	8	9	10	11	12
410100000 Land			452,283,418.00	4,155,334.00		466,046,593.59	140,845,831.09	6,917,965.98	147,762,322.07	459,517,752.09	349,232,773.52	421,352,413.00
410200000 Buildings			467,654,332.56	28,355,741.00		496,010,073.56	826,100,017.38	372,078,552.73	1,079,058,572.11	2,158,429,327.95	1,493,422,124.40	1,817,552,971.79
Infrastructure												
410300000 Roads & Bridges			2,558,862,514.08	448,825,384.00		3,007,407,898.08	111,598,018.92	47,474,721.36	159,073,747.18	3,166,481,645.26	2,097,494,154.50	2,799,498,141.35
410310000 Sewerage and Drainage			1,235,148,687.58	413,353,944.00		1,648,502,631.58	854,513,256.65	35,871,825.75	890,385,382.40	2,538,888,018.03	1,441,899,222.58	1,630,287,562.38
410320000 Water Works			1,274,011,268.00	553,163,848.00		1,827,175,116.00	3,817,520.63	5,105,292.80	8,322,813.43	1,835,497,929.43	1,441,899,222.58	1,630,287,562.38
410330000 Public Lighting			20,825,481.00	130,266,555.00		151,092,036.00				151,092,036.00		
Other Assets												
410400000 Plant & Machinery			183,538,692.00	31,569,822.00		215,108,514.00	69,916,017.05	20,956,060.49	90,872,077.45	306,980,591.45	124,229,428.75	112,623,874.35
410500000 Vehicles			1,251,460,317.00	38,117,945.00		1,289,578,262.00	413,038,898.29	149,111,997.38	562,150,895.64	1,851,729,157.64	756,627,456.76	81,521,418.71
410600000 Office & Other equipment			75,896,615.00	27,522,628.00		103,419,243.00	42,808,529.45	11,583,245.15	54,391,774.60	157,810,997.60	49,147,469.40	25,188,005.55
410700000 Furniture, Fixtures, and electrical appliances			46,324,865.00	4,876,713.00		51,201,578.00	14,537,219.86	6,014,417.31	20,551,637.17	71,753,215.17	32,669,120.73	22,796,825.94
410800000 Other fixed assets			35,258,006.00	3,328,629.00		38,586,635.00	30,867,547.20	2,088,356.75	37,955,893.95	76,442,531.95	13,525,371.45	28,328,142.82
Total			7,800,621,816.25	1,728,096,115.00		9,528,720,031.25	2,539,015,899.51	582,882,135.19	3,091,907,254.70	12,619,627,285.95	6,446,721,276.53	6,271,020,316.21
412010000 Capital W/P			1,028,084,071.05	1,583,797,587.00		2,611,881,658.05				2,611,881,658.05	1,250,213,233.03	1,368,084,071.05
Total			1,068,054,071.05	3,167,595,174.00		4,235,649,245.05				4,235,649,245.05	1,250,213,233.03	1,368,084,071.05
Grand Total			8,868,705,997.26	4,895,701,289.00		13,764,407,286.26	2,539,015,899.51	582,882,135.19	3,091,907,254.70	16,850,036,530.21	7,696,934,509.56	7,639,104,387.26



Schedule to Balance Sheet as on 31.03.2023

Schedule B-12: Investments - General Fund

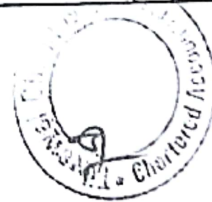
(Amount in ₹)

Code No.	Particulars	With whom Invested	Face value	Current Year	Previous Year
				Carrying Cost	Carrying Cost
1	2	3	4	5	6
420100000	Central Government Securities	-	-	-	-
420200000	State Government Securities	-	-	-	-
420300000	Debentures and Bonds	-	-	-	-
420400000	Preference Shares	-	-	-	-
420500000	Equity Shares	-	-	-	-
420600000	Units of Mutual Funds	-	-	-	-
420800000	Other Investments	Schedule Bank	465,622	465,622	465,622
	Total of Investment General Fund	-	465,622	465,622	465,622

Schedule B-13: Investments - Other Funds

(Amount in ₹)

Code No.	Particulars	With whom Invested	Face value	Current Year	Previous Year
				Carrying Cost	Carrying Cost
1	2	3	4	5	6
421100000	Central Government Securities	-	-	-	-
421200000	State Government Securities	-	-	-	-
421300000	Debentures and Bonds	-	-	-	-
421400000	Preference Shares	-	-	-	-
421500000	Equity Shares	-	-	-	-
421600000	Units of Mutual Funds	-	-	-	-
421800000	Other Investments	Schedule Bank	161,656,183	161,656,183	161,656,183
	Total of Investments Other Funds	-	161,656,183	161,656,183	161,656,183



Schedule to Balance Sheet as on 31.03.2023

Schedule B-14: Stock-in-Hand (Inventories)

Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
430100000	Stores	6,265,348.00	6,265,348.00
430200000	Loose Tools	-	-
430800000	Others	-	-
	Total	6,265,348.00	6,265,348.00



Schedule to Balance Sheet as on 31.03.2023

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

(Amount in ₹)

Code No.	Particulars	Gross Amount	Provision for outstanding revenue	Net Amount	Previous Year Net Amount
1	2	3	4 (Code No. 432)	5 = 3 - 4	6
431100000	Receivables for Property Taxes Less than 5 years * More than 5 years* Sub- total Less: State Government Cesses/Levies in Taxes - Control	204,106,310	51,026,580	153,079,730	501,105,195
431910000	Accounts	-	-	-	-
	Net Receivables of Property Taxes	204,106,310	51,026,580	153,079,738	501,105,195
431100000	Receivables of Other Taxes Less than 3 years * More than 3 years* Sub- total Less: State Govt Cesses/Levies In Taxes - Control	-	-	-	-
431990000	Accounts	-	-	-	-
	Net Receivables of Other Taxes				
	<u>Receivables of Cess</u> Less than 3 years * More than 3 years* Sub - total	-	-	-	-
431200000	Receivables for Fees and User Charges Less than 3 years * More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
431400000	Receivable from Other Sources Less than 3 years * More than 3 years* Sub - total	-	-	-	-
431500000	Receivable from Government	-	-	-	-
	Total of Sundry Debtors (Receivables)	204,106,310	51,026,580	153,079,738	501,105,195



Schedule to Balance Sheet as on 31.03.2023

Schedule B-16: Prepaid Expenses

Code No.	Particulars	Municipal General Fund	
		Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
440100000	Establishment	-	-
440200000	Administrative	-	-
440300000	Operations & Maintenance	-	-
	Total Prepaid Exp.		

Schedule B-17 :Cash and Bank Balances

Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
		3	4
1	2	3	4
450100000	Cash	-	-
450100400	Cheque in Hand	-	-
	Balance with Bank - Municipal Funds:	7,322,041,045	8,518,278,734
450210000	Nationalised Bank	-	-
450220000	Other Scheduled Banks	-	-
450230000	Scheduled Co-operative Banks	-	-
450240000	Post office	-	-
450250000	Treasury	-	-
	Sub-total	7,322,041,045	8,518,278,734
	Balance with Bank-BSUP Special Funds:		
450410000	Nationalised Bank	-	-
450420000	Other Scheduled Banks	-	-
450430000	Scheduled Co-operative Banks	-	-
450440000	Post office	-	-
450450000	Treasury	-	-
	Sub-total		
	Balance with Bank-_____ Grant Funds:		
450610000	Nationalised Bank	-	-
450620000	Other Scheduled Banks	-	-
450630000	Scheduled Co-operative Banks	-	-
450640000	Post office	-	-
450650000	Treasury	-	-
	Sub-total		
	Total Cash and Bank Balances	7,322,041,045	8,518,278,734



Schedule to Balance Sheet as on 31.03.2023

280

Schedule B-18: Loans, Advances, and Deposits

(Amount In ₹)

Code No.	Particulars	Opening Balance at the Beginning	Paid during the Current Year	Recovered during the Year	Balance Outstanding at the end of the year
1	2	3	4	5	6
460100000	Loans and Advances to Employees	53,989,179	9,079,611	11,819,929	51,249,861
460200000	Employee Provident Fund Loans	1,165,634	-	-	1,165,634
460300000	Loans to Others	-	-	-	-
460400000	Advance to Suppliers and Contractors	320,014	309,766	629,730	-
460500000	Advance to Others	6,260,718,550	1,805,650,617	9,843,955	8,054,525,212
460600000	Deposit with External Agencies	1,819,558	-	-	1,819,558
460800000	Other Current Assets	397,500	-	-	397,500
	Sub Total	6,326,410,435	1,815,039,994	22,293,664	8,119,156,765
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B -18(a)]	-	-	-	-
	Total Loans, advances and deposits	6,326,410,435	1,815,039,994	22,293,664	8,119,156,765



Schedule to Balance Sheet as on 31.03.2023

Schedule B-18 (a): Accumulated Provisions against Loans, Advances and Deposits

Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
461100000	Loans to Others	-	-
461200000	Advances	-	-
461300000	Deposits	-	-
	Total Accumulated Provisions	-	-

Schedule B-19: Other Assets

Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
470100000	Deposit Works-Expenditure	-	-
470200000	Inter Unit Account	102,284,365	3,355,272.00
	Total Other Assets	102,284,365	3,355,272

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Code No.	Particulars	Current Year (2022-23)	Previous Year (2021-22)
1	2	3	4
480100000	Loan Issue Expenses Deferred	-	-
480200000	Discount on Issue of Loans	-	-
480300000	Others	-	-
	Total Miscellaneous Expenditure	-	-

