

**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, 2024, 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, 2024, 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 <i>below</i> to be the key audit matters to be communicated in our report.
A.	<p>Bank and Fund Management</p> <p>1. Non-availability of Bank Statements: Several bank statements pertaining to the period under review were not provided for audit verification. In their place, balance confirmation declarations, signed by Patna Municipal Corporation Officials, were submitted, indicating that the accounts are dormant. However, original bank statements are essential for conducting proper bank reconciliations and verifying the completeness and accuracy of transactions recorded in the books. <i>Details are enclosed as annexure-01.</i></p> <p>2. Negative Cash Balances: Patna Municipal Corporation has few Cashier Cash Book with negative balance. As per Patna Municipal Corporation some cheques/DD receipt entry have not passed & only deposit entry passed in Cashier Cash Book. So, few ledger showing negative cash balance as on 31.03.24. As per Patna Municipal Corporation same will be reconciled & adjusted in FY 2024-25.</p> <p>3. Non-availability of Auto Sweep Fixed Deposit (FD) Statements: It was observed that Patna Municipal Corporation operates multiple bank accounts with an auto-sweep fixed deposit facility. While the corresponding accounting entry related to the auto-sweep fixed deposit has been recorded in Tally, Patna Municipal Corporation submitted that bank has not provided the closing balance statement of the Swap Fixed Deposit as on 31.03.2024 for verification.</p>
B.	<p>Absence of Confirmation/Statement regarding Unsecured Loan from State Government</p> <p>The Patna Municipal Corporation has an outstanding unsecured loan of ₹41,00,41,074 from the State Government, which has been due since 01.04.2014 or earlier. No loan confirmation or statement has been provided. It is advised to obtain formal</p>

	communication or confirmation from the lender to validate the loan balance and associated terms. <i>Details are enclosed as annexure-02</i>
C.	Absence of Investment Proof Investment amounting to ₹16,21,21,805 is reflected in the books; however, no supporting investment certificates or documentation has been provided. Verification of the existence and valuation of investments could not be undertaken in the absence of this documentation. <i>Details are enclosed as annexure-03</i>
D.	Stock Write-off An amount of ₹62,65,348 has been written off as obsolete or unusable stock during the financial year 2023–24. However, supporting documentation or justification for such write-off was not made available for review. We recommend maintaining appropriate records and approvals for such write-offs.
E.	Water Tax Provision A provision of ₹38,57,449 for water tax has been accounted for. However, as per applicable provisions, no such tax liability is currently enforceable. We recommend reviewing this provision and correcting it where necessary in accordance with current legal obligations.
F.	Rental Income Accounting It was observed that rental income has been recorded on a receipts basis. It is recommended to follow the accrual basis of accounting to ensure income is recognized in the period it is earned, regardless of when the amount is received.
G.	Statutory Liabilities Accounting Statutory liabilities have been recorded on the basis of actual payments made. For ensuring compliance, it is suggested that liabilities be accrued at the time of incurrence rather than at the time of payment to adhere to the accrual basis of accounting.
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 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.
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For Manas Dash & Co.

Chartered Accountants

FRN: 325267E

Manas Dash
Partner



CA Manas Dash

Partner

Membership Number:

UDIN: 25062096BMIYKB8904

Date: 30-06-2025

Patna Municipal Corporation

Annexure-01: Details of pending Bank Statement as on 31-03-2024

Sl. No.	Particulars	Account No.	Concerned Scheme/ Fund	Office Name	Balance as per AFS/Tally			Balance as per Bank Statements	Difference	Remark
					Balance as per Tally/AFS	FD Balance	Total Balance as per AFS/Tally			
1	HDFC Bank	50100284848479	Nala Urahi	Azimabad Circle	1,53,239	-	1,53,239	1,53,239	-	Balance Declaration Certificated Provided by PMC
2	HDFC Bank	50100277407462	Contingency	Azimabad Circle	355	-	355	355	-	Balance Declaration Certificated Provided by PMC
3	HDFC Bank	50100293317634	Contingency	Azimabad Division	2,03,453	-	2,03,453	2,03,453	-	Balance Declaration Certificated Provided by PMC
4	HDFC Bank	3427	-	Bankipur Circle	2,74,589	-	2,74,589	2,74,589	-	Balance Declaration Certificated Provided by PMC
5	BOB	14931	EPF-1	Bankipur Circle	13,217	-	13,217	13,217	-	Balance Declaration Certificated Provided by PMC
6	HDFC Bank	788	-	Bankipur Circle	17,512	-	17,512	17,512	-	Balance Declaration Certificated Provided by PMC
7	Axis Bank	60814	-	Bankipur Circle	10,89,443	-	10,89,443	10,89,443	-	Balance Declaration Certificated Provided by PMC
8	BOB	8721	-	Bankipur Circle	11,74,241	-	11,74,241	11,74,241	-	Balance Declaration Certificated Provided by PMC
9	HDFC Bank	9140	Bank	Bankipur Circle	34,146	-	34,146	34,146	-	Balance Declaration Certificated Provided by PMC
10	UCO Bank	55403	Bank	Bankipur Circle	59,852	-	59,852	59,852	-	Balance Declaration Certificated Provided by PMC
11	Dena Bank	7398	BC	Bankipur Circle	45,37,607	-	45,37,607	45,37,607	-	Balance Declaration Certificated Provided by PMC
12	Nagrik suvida	CFMS-5306	CFMS	Bankipur Division	29,46,540	-	29,46,540	29,46,540	-	Passbook is not available due to CFMS Technical Issue
13	Jal Jeevan Hariyali	CFMS-7380	CFMS	Bankipur Division	46,018	-	46,018	46,018	-	Passbook is not available due to CFMS Technical Issue
14	450210102 Canara Bank (51777) General A/c	51777		Kankarbagh Circle	61,261	-	61,261	61,261	-	Balance Declaration Certificated Provided by PMC
15	450210103 Canara Bank (8125)	8125		Kankarbagh Circle	6,19,185	-	6,19,185	6,19,185	-	Balance Declaration Certificated Provided by PMC
16	450210111 Axis Bank (85227)	85227		Kankarbagh Circle	29,500	-	29,500	29,500	-	Balance Declaration Certificated Provided by PMC
17	450610001 Indian Bank (7272)	7272		Kankarbagh Circle	1,39,899	-	1,39,899	1,39,899	-	Balance Declaration Certificated Provided by PMC
18	450610002 ICICI Bank (0192)	192		Kankarbagh Circle	10,71,301	-	10,71,301	10,71,301	-	Balance Declaration Certificated Provided by PMC
19	450610004 Axis Bank 273	273		Kankarbagh Circle	9,09,473	-	9,09,473	9,09,473	-	Balance Declaration Certificated Provided by PMC
20	450610005 BOB 10625	10625		Kankarbagh Circle	8,156	-	8,156	8,156	-	Balance Declaration Certificated Provided by PMC
21	HDFC Bank	1593	Nala Urahi	New Capital Circle	9	-	9	9	-	Balance Declaration Certificated Provided by PMC

Patna Municipal Corporation

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Sl. No.	Particulars	Account No.	Concerned Scheme/ Fund	Office Name	Balance as per AFS/Tally			Balance as per Bank Statements	Difference	Remark
					Balance as per Tally/AFS	FD Balance	Total Balance as per AFS/Tally			
22	HDFC Bank	2743	EPF	New Capital Circle	77,021	2,16,998	2,94,019	77,021	-	Balance Declaration Certificated Provided by PMC
23	Indian Bank	8542	Bank	New Capital Circle	20,430	-	20,430	20,430	-	Balance Declaration Certificated Provided by PMC
24	BOB	8708	Bank	New Capital Circle	11,60,750	-	11,60,750	11,60,750	-	Balance Declaration Certificated Provided by PMC
25	HDFC Bank	256	Bank	New Capital Circle	25	-	25	25	-	Balance Declaration Certificated Provided by PMC
26	Indian Bank	4673	Bank	New Capital Circle	4,99,998	-	4,99,998	4,99,998	-	Balance Declaration Certificated Provided by PMC
27	Indian Bank	8883	Bank	New Capital Circle	36,78,684	-	36,78,684	36,78,684	-	Balance Declaration Certificated Provided by PMC
28	HDFC Bank	40747	Bank	New Capital Circle	33,789	-	33,789	33,789	-	Balance Declaration Certificated Provided by PMC
29	ICICI Bank	238101000193	Bank	New Capital Circle	6,23,590	-	6,23,590	6,23,590	-	Balance Declaration Certificated Provided by PMC
30	IDBI Bank	41441	Bank	New Capital Circle	1,60,48,167	-	1,60,48,167	1,60,48,167	-	Balance Declaration Certificated Provided by PMC
31	HDFC Bank	7884	Contingency	New Capital Division	5,82,055	-	5,82,055	5,82,055	-	Balance Declaration Certificated Provided by PMC
32	450610000 Dena Bank (33743)	33743		New Capital Division	7,745	-	7,745	7,745	-	Balance Declaration Certificated Provided by PMC
33	450610004 State Bank of India (50118)	50118		New Capital Division	1,66,847	-	1,66,847	1,66,847	-	Balance Declaration Certificated Provided by PMC
34	450210100 Allahbad Bank 6207 NCC Tax Collection	6207		Head Office	5,28,288	-	5,28,288	5,28,288	-	Balance Declaration Certificated Provided by PMC
35	450210113 Indian Bank 8823 PCC Tax Collection	8823		Head Office	8,82,223	-	8,82,223	8,82,223	-	Balance Declaration Certificated Provided by PMC
36	450210114 INDUSIND BANK 9499 E Tender	9499		Head Office	6,01,723	-	6,01,723	6,01,723	-	Balance Declaration Certificated Provided by PMC
37	450210115 INDUSIND BANK 9505 E Tender	9505		Head Office	6,01,296	-	6,01,296	6,01,296	-	Balance Declaration Certificated Provided by PMC
38	450210117 Kotak 8743 HO Collection	8743		Head Office	7,63,657	-	7,63,657	7,63,657	-	Balance Declaration Certificated Provided by PMC
39	450210118 Kotak 8289 HO Collection	8289		Head Office	2,87,891	-	2,87,891	2,87,891	-	Balance Declaration Certificated Provided by PMC
40	450210119 PNB 3915 PCC Tower Tax	3915		Head Office	1,49,44,473	-	1,49,44,473	1,49,44,473	-	Balance Declaration Certificated Provided by PMC
41	450210121 PNB 3267 Tax Collection Post Office	3267		Head Office	9,31,900	-	9,31,900	9,31,900	-	Balance Declaration Certificated Provided by PMC
42	450210123 PNB 3863 NCC Tax Collection	3863		Head Office	7,904	-	7,904	7,904	-	Balance Declaration Certificated Provided by PMC

Patna Municipal Corporation

Annexure-01: Details of pending Bank Statement as on 31-03-2024

Sl. No.	Particulars	Account No.	Concerned Scheme/ Fund	Office Name	Balance as per AFS/Tally			Balance as per Bank Statements	Difference	Remark
					Balance as per Tally/AFS	FD Balance	Total Balance as per AFS/Tally			
43	450450040 Treasury (PLA-073)	PLA-073		Head Office	6,386	-	6,386	6,386	-	Balance Declaration Certificated Provided by PMC
44	450610040 HDFC 3921 Treasury Scheme OD A/c	3921		Head Office	181	-	181	181	-	Balance Declaration Certificated Provided by PMC
45	450210101-SBI BANK 8055-CA-SALARY ACCOUNT	8055		PRDA	3,78,69,372	-	3,78,69,372	3,78,69,372	-	Balance Declaration Certificated Provided by PMC
46	450210115 MF Treasury	Tresuery		PRDA	23,69,28,295	-	23,69,28,295	23,69,28,295	-	Balance Declaration Certificated Provided by PMC
47	HDFC Bank	50100253514454	Main Account	Patna City Circle	87,37,364	2,38,24,807	3,25,62,171	87,37,364	-	Balance Declaration Certificated Provided by PMC
48	HDFC Bank	50100284951042	Nala Urahi	Patna City Circle	5,592	-	5,592	5,592	-	Balance Declaration Certificated Provided by PMC
49	HDFC Bank	61452	Contingency	Patna City Circle	25,000	-	25,000	25,000	-	Balance Declaration Certificated Provided by PMC
50	HDFC Bank	50100280991947	EPF	Patna City Circle	34,00,317	-	34,00,317	34,00,317	-	Balance Declaration Certificated Provided by PMC
51	HDFC Bank	50300560126920	Bank	Patna City Circle	8,78,223	-	8,78,223	8,78,223	-	Balance Declaration Certificated Provided by PMC
52	HDFC Bank	50100254543802	Main Account	Patna City Division	537	8,02,088	8,02,625	537	-	Balance Declaration Certificated Provided by PMC
53	HDFC Bank	50100298342763	EMD	Patna City Division	4,69,099	-	4,69,099	4,69,099	-	Balance Declaration Certificated Provided by PMC
54	HDFC Bank	50100298343091	Contingency	Patna City Division	14,508	-	14,508	14,508	-	Balance Declaration Certificated Provided by PMC
55	Union Bank	055022010000926	Bank	Patna City Division	73,37,159	-	73,37,159	73,37,159	-	Balance Declaration Certificated Provided by PMC
56	Union Bank	055022010000929	Bank	Patna City Division	31,60,336	-	31,60,336	31,82,004	-21,668	Balance Declaration Certificated Provided by PMC
57	IDBI Bank	1020104000162159	Bank	Patna City Division	3,43,620	-	3,43,620	3,43,620	-	Balance Declaration Certificated Provided by PMC
58	IDBI Bank	1020104000162142	Bank	Patna City Division	2,31,37,436	-	2,31,37,436	2,31,37,436	-	Balance Declaration Certificated Provided by PMC
59	IDBI Bank	1020104000162135	Bank	Patna City Division	4,24,34,775	1,80,00,000	6,04,34,775	4,24,34,775	-	Balance Declaration Certificated Provided by PMC
60	450610000 DENA 3739 SB E.E.N.S.P.D. MISC	3739		Patliputra Division	17,924	-	17,924	17,924	-	Balance Declaration Certificated Provided by PMC
61	450610002 DENA 3738 SB EXECUTIVE ENG. NEW CAPITAL	3738		Patliputra Division	1,355	-	1,355	1,355	-	Balance Declaration Certificated Provided by PMC
62	450610004 DENA 3740 SB EXECUTIVE ENG. NEW CAPITAL	3740		Patliputra Division	3,329	-	3,329	3,329	-	Balance Declaration Certificated Provided by PMC
63	450610005 UCo Bank 5515 (NCND)	5515		Patliputra Division	1,86,840	-	1,86,840	1,86,840	-	Balance Declaration Certificated Provided by PMC
64	HDFC Bank	50100327527058	EMD	Electric Division	3,72,394	-	3,72,394	-	3,72,394	Not Available

Patna Municipal Corporation

Annexure-01: Details of pending Bank Statement as on 31-03-2024

Sl. No.	Particulars	Account No.	Concerned Scheme/ Fund	Office Name	Balance as per AFS/Tally			Balance as per Bank Statements	Difference	Remark
					Balance as per Tally/AFS	FD Balance	Total Balance as per AFS/Tally			
65	Stamp Duty	CFMS-277	CFMS	Electric Division	1,54,933	-	1,54,933	1,54,933	-	Passbook is not available due to CFMS Technical Issue
66	6th SFC	CFMS-15242	CFMS	Electric Division	1,80,359	-	1,80,359	1,80,359	-	Passbook is not available due to CFMS Technical Issue
67	6th SFC	CFMS-15260	6th SFC	Electric Division	2,93,098	-	2,93,098	2,93,098	-	Passbook is not available due to CFMS Technical Issue
68	Nagrik suvida	CFMS-5306	CFMS	Bankipur Division	29,46,540	-	29,46,540	29,46,540	-	Passbook is not available due to CFMS Technical Issue
69	Jal Jeevan Hariyali	CFMS-7380	CFMS	Bankipur Division	46,018	-	46,018	46,018	-	Passbook is not available due to CFMS Technical Issue
70	Stamp Duty	CFMS-277	CFMS	Electric Division	1,54,933	-	1,54,933	1,54,933	-	Passbook is not available due to CFMS Technical Issue
71	6th SFC	CFMS-15242	CFMS	Electric Division	1,80,359	-	1,80,359	1,80,359	-	Passbook is not available due to CFMS Technical Issue
72	6th SFC	CFMS-15260	6th SFC	Electric Division	2,93,098	-	2,93,098	2,93,098	-	Passbook is not available due to CFMS Technical Issue

Patna Municipal Corporation

Annexure-02: Absence of Confirmation/Statement regarding Unsecured Loan from State Government

Loan From State Government				
Particulars	Balance as per Tally	Balance as per Loan Statement	Difference	Remarks
Loan From State Govt.	41,00,41,074.00	-	41,00,41,074.00	Loan Balance is carried forward since 01-04-2014. Loan Statement is not available.

Patna Municipal Corporation

Annexure-03: Details of Investment as on 31-03-2024

Particulars	Balance as per Tally	Balance as Bank Certificate	Difference	Remark
A. Investment (General)				
420800100 Investments in bank Fixed Deposits (FDR)	4,65,622	-	4,65,622	No adjustment in investment since 01-04-2014. Further, no balance certificate provided for verification of balance
B. Investment (Other Funds)				
421800200 Union Bank of India FDR 51200303002317	4,89,958	-	4,89,958	No adjustment in investment since 01-04-2018. Further, no balance certificate provided for verification of balance
421800100 PNB General Fund	5,59,62,000	-	5,59,62,000	No adjustment in investment since 01-04-2014. Further, no balance certificate provided for verification of balance
421800101 PNB Slum Development	3,43,57,531	-	3,43,57,531	
4218002 Fixed Deposits -Grant	4,40,66,095	-	4,40,66,095	
421800300 United Bank of India Wss	2,67,80,599	-	2,67,80,599	
Grand Total	16,21,21,805	-	16,21,21,805	

PATNA MUNICIPAL CORPORATION
BALANCE SHEET AS ON 31st March 2024

Code No.	Particulars	Schedule	(Amount in ₹)	
			Current Year (2023-24)	Previous Year (2022-23)
	LIABILITIES			
	Reserves and Surplus			
310000000	Municipal (General) Fund	B-1	(2,42,56,00,596)	(2,38,44,30,208)
311000000	Earmarked Funds	B-2		
312000000	Reserves	B-3	8,50,56,54,886	7,07,48,53,864
	Total Reserves & Surplus		6,08,00,54,290	4,69,04,23,656
320000000	Grants, Contributions for specific purposes	B-4	14,42,98,57,396	12,96,97,94,661
	Loans			
330000000	Secured loans	B-5	-	-
331000000	Unsecured loans	B-6	44,64,44,671	45,17,65,685
	Total Loans		44,64,44,671	45,17,65,685
	Current Liabilities and Provisions			
340000000	Deposits Received	B-7	37,02,98,609	35,03,11,122
341000000	Deposit works	B-8	1,40,51,483	1,40,51,483
350000000	Other Liabilities (Sundry Creditor)	B-9	4,82,65,20,966	5,08,56,37,469
360000000	Provisions	B-10	-	-
	Total Current Liabilities and Provisions		5,21,08,71,058	5,45,00,00,074
	TOTAL LIABILITIES		26,16,72,27,415	23,56,19,84,076
	ASSETS			
	Fixed Assets	B-11		
410000000	Gross Block		11,88,50,54,868	9,53,87,20,031
411000000	Less: Accumulated Depreciation		3,79,48,30,388	3,09,19,98,255
	Net Block		8,09,02,24,480	6,44,67,21,777
412000000	Capital work-in-progress		48,80,06,394	1,25,03,13,233
	Total Fixed Assets		8,57,82,30,874	7,69,70,35,010
	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
	Sundry Debtors (Receivables)	B-15		
431000000	Gross amount outstanding		5,70,60,769.47	20,41,06,318
432000000	Less: Accumulated provision against bad and doubtful Receivables		1,42,65,192.37	5,10,26,579
	Net amount outstanding		4,27,95,577	15,30,79,738
	Prepaid expenses	B-16	-	-
450000000	Cash and Bank Balances	B-17	7,96,20,62,970	7,32,20,41,045
460000000	Loans, advances and deposits	B-18	9,31,14,66,565	8,11,91,56,765
461000000	Less: Accumulated provision against Loans and Advances	B-18(a)	-	-
	Net Amount outstanding		-	-
	Total Current Assets, Loans & Advances		17,31,63,25,112	15,60,05,42,896
470000000	Other Assets	B-19	11,05,49,624	10,22,84,365
480000000	Miscellaneous Expenditure (to the extent not written off)	B-20		
	TOTAL ASSETS		26,16,72,27,415	23,56,19,84,076

Notes to the Balance Sheet

Tibrewal Chand & Company
Chartered Accountants

Ranwar Lal Saini
A Banwari Lal Saini
Partner

M.No. 440116
FRN 311047E

UDIN 24AA0116 BKHVQ H9113
Date: 03/09/2024

Ranwar Lal Saini
5-9-24

CMFA

Patna Municipal Corporation



Manas Dash
Manas Das
Partner

UDIN: 25062096BMYKB8904
Date: 30-06-2025

PATNA MUNICIPAL CORPORATION
RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2023-24

(Amount in ₹)

Code No.	Head of Receipts	Current Year (2023-24)	Code No.	Head of Payments	Current Year (2023-24)
	Opening Balances				
450000000 450000000	Cash balances Balances with Nationalised Banks, Scheduled bank and Treasury	7,32,20,41,044.54			
	Operating Receipts	2,35,40,31,956.60		Operating Payments	4,15,20,17,553.80
110000000 120000000 130000000 140000000 150000000 160000000 170000000 171000000 180000000	Tax Revenue Assigned Revenues & Compensations Rental Income from Municipal Fees & User Charges Sale & Hire Charges Revenue Grants, Contributions & Subsidies Income from Investments Interest Earned Other Income	86,60,35,282.38 67,64,89,771.00 7,98,388.00 61,05,87,687.22 32,89,921.00 - 11,01,36,875.00 8,24,71,157.00 42,22,875.00	210000000 220000000 230000000 240000000 250000000 260000000	Establishment Expenditures Administrative Expenditure Operations and Maintenance Interest & Finance Charges Programme Expenditures Revenue Grants & Contributions	2,07,77,71,143.00 11,27,13,079.00 1,81,98,30,106.50 21,65,686.30 13,95,37,539.00 -
	Non Operating Receipts	16,51,49,65,448.60		Non Operating Payments	14,07,69,57,925.50
320000000 460000000 350000000 431000000 470120000 310100100 280200300 340000000	Grants and Contribution for specific purposes Loans, Advances & Deposits with others Other Liabilities Sundry Debtors Received from HO General Fund Prior Period Revenue Deposits Received	10,06,05,65,352.00 10,26,04,551.00 12,99,22,239.00 - 6,20,28,76,193.60 - - 1,89,97,113.00	340000000 350000000 410000000 412000000 460000000 331600100 280200300 470120000	Deposits Received Other Liabilities Fixed Assets Capital WIP Loans, Advances and Deposits with Others Loan From Agencies Prior Period Revenue Paid to HO	2,33,79,042.00 1,94,02,81,480.00 - - 5,77,59,39,083.00 73,14,730.00 - 6,33,00,43,590.50
			450000000 450000000	Closing Balances Cash balances Balances with Nationalised Banks, Scheduled bank and Treasury	7,96,20,62,970.44
	Total	26,19,10,38,450		Total	26,19,10,38,450



PATNA NAGAR NIGAM
CASH FLOW STATEMENT FOR THE FINANCIAL YEAR 2023-24

Particulars	(Amount in ₹)
A) Cash Flow from operating activities.	
Gross surplus/(deficit) over expenditure	(26,87,93,876)
Adjustments for:	
Transfer to Municipal Fund	22,76,23,488
Transfer to reserve	1,43,08,01,022
Depreciation	70,28,32,134
Interest & finance expenditures	-
Loss on sale of Fixed Assets	-
Profit on disposal of assets	-
Dividend Income	-
Interest Income	(7,17,11,297)
Operating Income/Expenditure before working capital changes and Extra ordinary items	2,02,07,51,471
Changes in working capital	
(Increase) / Decrease in sundry debtors	14,70,45,548
(Increase) / Decrease in stock in hand	62,65,348
(Increase) / Decrease in prepaid expenses	-
(Increase) / Decrease in other current assets	(82,65,259)
(Decrease) / Increase in deposits received	1,99,87,487
(Decrease) / Increase in deposits works received	-
(Decrease) / Increase in other current liabilities	(25,91,16,503)
(Decrease) / Increase in provisions	(3,67,61,387)
Cash flow before extra ordinary items	1,88,99,06,706
Add/Less: Extra ordinary items	-
Net cash flow from operating actives (A)	1,88,99,06,706
(B) Cash flow from investing activities	
Purchase of fixed assets	(2,34,63,34,837)
(Increase)/Decrease in capital work in progress	76,23,06,839
Increase/(Decrease) in Grants	1,46,00,62,735
Increase/(Decrease) in Earmarked funds	-
(Purchase) of investments	-
Proceeds from sale/disposal of assets	-
Proceeds from sale/disposal of Investment	-
Interest income received	7,17,11,297
Net cash flow from investing activities (B)	(5,22,53,967)
(C) Cash Flows from financing activities	
Proceeds from long term borrowings (Loan)	-
Repayment of long term borrowings (Loan)	(1,19,23,09,800)
Loans & advances to employees	(53,21,014)
Loans to others	-
Interest paid	-
Dividend paid	-
Net cash flow from financing activities (C)	(1,19,76,30,814)
Net Increase / (decrease) in cash and cash equivalents (A+B+C)	64,00,21,926
Add: Cash and cash equivalents at the beginning of the period	7,32,20,41,045
Cash and cash equivalents at the end of the period	7,96,20,62,970

Tibrewal Chand & Company

Chartered Accountants

CA Banwari Lal Saini
Partner

M.No. 440116

FRN 31107E

UDIN 24440116BKHV8H9113

Date: 03/09/2024



Ramashish
5-9-24
Patna Municipal Corporation



Manas Das
Manas Das
Partner


UDIN: 25062096BMIYKB8904
Date: 30-06-2025

PATNA MUNICIPAL CORPORATION
Income & Expenditure Statement for the year ended 31st March 2024

(Amount in ₹)				
Code No.	Particulars	Sch No.	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4	5
	INCOME			
110000000	Tax Revenue	I-1	56,49,60,643	59,99,18,612
120000000	Assigned Revenues & Compensations	I-2	67,64,89,771	1,02,94,28,493
130000000	Rental Income from Municipal Properties	I-3	7,98,388	19,49,675
140000000	Fees & User Charges	I-4	61,05,87,687	33,47,86,083
150000000	Sale & Hire Charges	I-5	35,81,591	20,49,235
160000000	Revenue Grants, Contributions & Compensation	I-6	2,79,77,94,091	2,92,87,56,566
170000000	Income from Investments	I-7	11,01,36,875	10,74,85,472
171000000	Interest Earned	I-8	7,17,11,297	2,76,30,852
180000000	Other Income	I-9	42,22,875	12,73,320
A	Total - INCOME		4,84,02,83,218	5,03,32,78,309
	EXPENDITURE			
210000000	Establishment Expenditures	I-10	2,31,14,68,009	2,34,56,17,880
220000000	Administrative Expenditure	I-11	11,27,13,079	23,09,78,165
230000000	Operations and Maintenance	I-12	1,82,60,95,455	1,54,12,45,201
240000000	Interest & Finance Charges	I-13	21,65,686	17,51,292
250000000	Programme Expenditures	I-14	13,95,37,539	20,23,09,688
260000000	Revenue Grants & Contributions	I-15	-	10,88,000
270000000	Provisions & Write off	I-16	1,42,65,192	5,10,26,580
271000000	Miscellaneous Expenditure	I-17	-	-
272000000	Depreciation		70,28,32,134	56,29,82,355
B	Total - EXPENDITURE		5,10,90,77,094	4,93,69,99,160
A - B	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(26,87,93,876)	9,62,79,148
280000000	Add: Prior period Items (Net)	I-18	-	(19,994)
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		(26,87,93,876)	9,62,59,154
290000000	Less: Transfer to Reserve Funds		-	-
	Net balance being surplus/ deficit carried over to Municipal Fund		(26,87,93,876)	9,62,59,154

Notes to the Balance Sheet

Tibrewal Chand & Company
Chartered Accountants

Banwari Lal Saini

CA Banwari Lal Saini
 Partner
 Date:
M.No. 440116
FRN 311047E
UDIN 24440116BKHY8H9113
 Date: 03/09/2024



Ramashankar
 5-9-24
 CMFA
 Patna Municipal Corporation

Manas Das
 Manas Das
 Partner

UDIN: 25062096BMIYKB8904
 Date: 30-06-2025

Schedule I-1: Tax Revenue [Code No 110]

(Amount in ₹)

Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
110010000	Holding Tax	55,03,41,571.00	53,13,00,000.00
110020000	Water Tax	38,57,449.00	-
110030000	Latrine Tax	-	-
110050000	Lighting Tax	-	-
110070000	Vehicle Tax	-	-
110080000	Animal Tax	-	-
110100000	Profession Tax	-	-
110110000	Advertisement Tax	-	-
110160000	Entertainment Tax	-	-
110180000	Tower Tax	22,40,000.00	6,74,78,539.00
110510000	Octroi & Toll	-	-
110520000	Cess	-	-
110800000	Other taxes	85,21,623.00	11,40,073.00
	Sub- total	56,49,60,643.00	59,99,18,612.00
110900000	Less: Tax Remissions and Refund [Schedule 1-1 (a)]	-	-
	Sub- total	56,49,60,643.00	59,99,18,612.00
	Total tax revenue	56,49,60,643.00	59,99,18,612.00

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

(Amount in ₹)

Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
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 (2023-24)	Previous Year (2022-23)
1	2	3	4
120100000	Taxes and Duties collected by others	67,64,89,771.00	1,02,94,28,493.00
120200000	Compensation in lieu of Taxes/ duties	-	-
120300000	Compensation in lieu of Concessions	-	-
	Total Assigned Revenues & Compensations	67,64,89,771.00	1,02,94,28,493.00

Schedule I-3: Rental Income from Municipal Properties [Code No 130]

(Amount in ₹)

Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
130100000	Rent from Civic Amenities	7,53,500.00	19,02,640.00
130200000	Rent from Buildings Rent	43,907.00	47,035.00
130300000	From Guest Houses Rent	-	-
130400000	From lease of lands	-	-
130500000	Lease rentals Others	-	-
130800000	Other rents	981.00	-
	Sub- Total	7,98,388.00	19,49,675.00
130900000	Less: Rent Remission and Refunds	-	-
	Sub- Total	7,98,388.00	19,49,675.00
	Total Rental Income from Municipal Properties	7,98,388.00	19,49,675.00



Schedule I-4: Fees & User Charges - Income head - wise [Code No 140]

(Amount in ₹)

Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
140100000	Empanelment & Registration Charges/ Fees	2,22,04,277.00	9,10,98,781.00
140110000	Licensing Fees	62,110.00	14,46,458.00
140120000	Fees for Grant of Permit	-	-
140130000	Fees for Certificate	7,48,483.00	4,55,786.00
140140000	Development Charges	-	-
140150000	Regularisation Fees	17,87,11,115.00	3,48,75,572.00
140200000	Penalties and Fines	-	-
140400000	Other Fees	9,63,67,505.84	1,55,75,165.00
140500000	User Charges	26,92,27,465.38	18,65,58,917.26
140600000	Entry Fees	-	-
140700000	Service/ Administrative Charges	4,16,01,460.00	5,67,690.00
140800000	Other Charges	16,65,271.00	42,07,714.00
	Sub-Total	61,05,87,687.22	33,47,86,083.26
140900000	Less: Fees & User Charges Remission and Refunds	-	-
	Sub-Total	61,05,87,687.22	33,47,86,083.26
	Total income from Fees & User Charges - Income head - wise	61,05,87,687.22	33,47,86,083.26

Schedule I-5: Sale & Hire Charges - income head-wise [Code No 150]

(Amount in ₹)

Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
150100000	Sale of Products	-	-
150110000	Sale of forms & Publication	35,81,591.00	20,49,235.00
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	35,81,591.00	20,49,235.00

Schedule I-6: Revenue Grants, Contributions & Compensation [Code No 160]

(Amount in ₹)

Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
160100000	Revenue Grant	2,79,77,94,091.40	2,92,87,56,566.00
160200000	Re-imbusement of expenses	-	-
160300000	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Compensation	2,79,77,94,091.40	2,92,87,56,566.00

Schedule I-7: Income from Investments - General Fund [Code No 170]

(Amount in ₹)

Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
170100000	Interest on Deposits	-	-
170200000	Dividend	11,01,36,875.00	10,74,85,472.00
170300000	Income From projects taken up on commercial basis	-	-
170400000	Profit in sale of Investment	-	-
170800000	Others	-	-
	Total Assigned Revenues & Compensations	11,01,36,875.00	10,74,85,472.00



Schedule I-8: Interest Earned [Code No 171]

(Amount in ₹)

Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
171100000	Interest	7,17,11,296.50	2,76,30,852.30
171200000	Dividend	-	-
171300000	Income From projects taken up on commercial basis	-	-
171400000	Profit in sale of Investment	-	-
171800000	Others	-	-
Total Assigned Revenues & Compensations		7,17,11,296.50	2,76,30,852.30

Schedule I-9: Other Income [Code No 180]

(Amount in ₹)

Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
180100000	Deposits Forfeited	-	-
180110000	Lapsed Deposits	6,05,879.00	12,20,187.00
180200000	Insurance Claim Recovery	33,90,658.00	-
180300000	Profit on Deposal of Fixed Assets	-	-
180400000	Recovery from Employees	20,000.00	-
180500000	Unclaimed Refund Payable/ Liabilities Written Back	-	-
180600000	Excess Provisions written back	-	-
180800000	Miscellaneous Income	2,06,338.00	53,133.00
Total Other Income		42,22,875.00	12,73,320.00

Schedule I-10: Establishment Expenditures [Code No 210]

(Amount in ₹)

Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
210100000	Salaries, Wages and Bonus	1,38,31,75,794.00	1,30,63,27,545.00
210200000	Benefits and Allowances	78,34,895.00	1,26,50,231.00
210300000	Pension & Insurance Contribution	40,99,78,560.00	37,29,98,467.88
210400000	Other Terminal & Retirement Benefits	47,78,64,937.00	63,54,23,806.00
210800000	Other Establishment Expenses	3,26,13,823.00	1,82,17,830.00
Total establishment expenditure - Expenditure head Wise		2,31,14,68,009.00	2,34,56,17,883.88



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

		(Amount in ₹)	
Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
220100000	Rent, Rates and Taxes	27,98,000.00	5,010.00
220110000	Office Maintenance	1,27,22,247.00	9,92,74,798.00
220120000	Communication Expenditures	21,32,433.00	24,28,193.00
220200000	Books & Periodicals	80,097.00	1,63,826.00
220210000	Printing and Stationery	61,87,855.00	1,27,06,047.00
220300000	Travelling & conveyance	2,56,58,119.00	81,58,995.00
220400000	Insurance	-	1,20,44,106.00
220500000	Audit Fees	5,72,300.00	8,000.00
220510000	Legal Expenses Professional	99,000.00	1,58,640.00
220520000	Consulatncy and Other Fees	4,63,15,438.00	5,99,64,829.00
220600000	Advertisement and Publicity	1,24,87,342.00	2,33,38,599.00
220610000	Membership & Subscriptions	-	-
220800000	Other	36,60,248.00	1,27,27,122.00
	Total Administrative expenditure - Expenditure head Wise	11,27,13,079.00	23,09,78,165.00

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

		(Amount in ₹)	
Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
230100000	Power & Fuel	54,56,87,967.00	52,48,55,010.00
230200000	Bulk Purchases	-	-
230300000	Consumption of Stores	6,38,56,283.00	2,83,62,400.00
230400000	Hire Charges	14,16,30,688.00	12,25,49,368.00
230500000	Repairs & Maintenance -Infrastructure Assets	5,86,62,540.00	25,33,21,021.00
230510000	Repairs & Maintenance -Civic Amenities	5,31,60,037.00	3,72,78,109.00
230520000	Repairs & Maintenance -Buildings	8,32,350.00	22,24,702.00
230530000	Repairs & Maintenance -Vehicles	5,68,60,233.50	4,82,44,595.59
230590000	Repairs & Maintenance -Others	46,35,895.00	48,73,083.00
230800000	Other Operating and Maintenance Expenses	90,07,69,461.00	51,95,36,912.00
	Total Operations and Maintenance - Expenditure head Wise	1,82,60,95,454.50	1,54,12,45,200.59

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

		(Amount in ₹)	
Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
240100000	Interest on Loans from Central Government		
240200000	Interest on Loans from State Government		
240300000	Interest on Loans from Government Bodies & associations	19,93,716.00	14,07,456.00
240400000	Interest on Loans from International Agencies		
240500000	Interest on Loans from Banks & Other Financial		
240600000	Other Interest		
240700000	Bank Charges	1,71,970.30	3,43,835.83
240800000	Other Finance Expenses		
	Total Interest & Finance Charges	21,65,686.30	17,51,291.83

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

		(Amount in ₹)	
Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
250100000	Election expenditures	-	-
250200000	Own Programmes	7,08,35,641.00	17,61,08,993.00
250300000	Share in Programmes of Others		
250400000	Programme Expenditure from Grants	6,87,01,898.00	2,62,00,695.00
250500000	Expenditure on Transferred Functions		
250600000	Expenditure on Transferred Institutions		
	Total Programme Expenditure	13,95,37,539.00	20,23,09,688.00



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

(Amount in ₹)			
Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
260100000	Grants	-	-
260200000	Contribution	-	-
260300000	Subsidies	-	10,88,000.00
	Total Revenue Grants, Contributions & subsidies	-	10,88,000.00

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

(Amount in ₹)			
Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
270100000	Provisions for Doubtful receivables	1,42,65,192.37	5,10,26,580.00
270200000	Provision for other Assets	-	-
270300000	Revenues written off	-	-
270400000	Assets written off	-	-
270500000	Miscellaneous Expenditure written off	-	-
	Total Provisions & Write off	1,42,65,192.37	5,10,26,580.00

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

(Amount in ₹)			
Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
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	Accident al 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 (2023-24)	Previous Year (2022-23)
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)
	Sub - Total Income (b)	-	(19,994.00)
	Total Prior Period (Net) (a-b)	-	19,994.00



Schedule to Balance Sheet as on 31.03.2024

(Amount in ₹)

Schedule B-1: Municipal (General) Fund

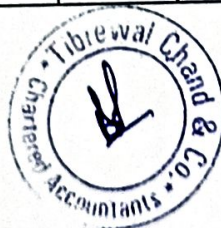
Code No.	Particulars	Opening balance as per the last account (Rs)	Additions during the year * (Rs)	Total (Rs)	Deductions during the year** (Rs)	Balance at the end of the current year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
310100000	Municipal Fund	5,61,70,29,263	22,76,23,488	5,84,46,52,752	-	5,84,46,52,752
310900000	Excess of Income & Expenditure	(8,00,14,59,471)	(26,87,93,876)	(8,27,02,53,347)	-	(8,27,02,53,347)
	Total Municipal Fund	(2,38,44,30,208)	(4,11,70,388)	(2,42,56,00,596)	-	(2,42,56,00,596)



Schedule to Balance Sheet as on 31.03.2024

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

Particulars Code No.	Special Fund 1 (Sanchit nidhi)	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund For Contingent Staff
(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 31.03.2024

(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	7,07,48,53,864	1,43,08,01,022	8,50,56,54,886	-	8,50,56,54,886
312110000	Capital Reserve	-	-	-	-	-
312200000	Borrowing Redemption Reserve	-	-	-	-	-
312300000	Special Funds (Utilised)	-	-	-	-	-
312400000	Statutory Reserve	-	-	-	-	-
312500000	General Reserve	-	-	-	-	-
312600000	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	7,07,48,53,864	1,43,08,01,022	8,50,56,54,886	-	8,50,56,54,886



Schedule to Balance Sheet as on 31.03.2024

Schedule B-4: Grants & Contribution for Specific Purposes

(Amount in ₹)

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
Code No.								
(a) Opening Balance								
(b) Addition to the Grants*	3,75,42,87,042	9,20,40,13,599	91,84,976	-	23,09,044	-	-	12,96,97,94,661
(i) Grant received during the year	-	-	-	-	-	-	-	-
(ii) Interest/Dividend earned on Grant Investments	2,67,05,46,417	8,93,16,70,117	-	-	1,41,835	-	-	11,60,23,58,369
(iii) Profit on disposal of Grant Investments	-	-	-	-	-	-	-	-
(iv) Appreciation in Value of Grant Investments	-	-	-	-	-	-	-	-
(v) Other addition (Specify nature)	-	-	-	-	-	-	-	-
Total (b)	2,67,05,46,417	8,93,16,70,117	-	-	1,41,835	-	-	11,60,23,58,369
Total (a+b)	6,42,48,33,459	18,13,56,83,716	91,84,976	-	24,50,879	-	-	24,57,21,53,030
(c) Payments out of funds								
(I) Capital Expenditure on								
Fixed Assets*								
Others	34,26,38,363	1,43,52,73,922	-	-	-	-	-	1,77,79,12,285
Sub - total	34,26,38,363	1,43,52,73,922	-	-	-	-	-	1,77,79,12,285
(II) Revenue Expenditure on								
Salary, Wages and allowances etc.	32,84,56,383	1,43,72,92,299	-	-	-	-	-	1,76,57,48,682
Rent	-	-	-	-	-	-	-	-
Other administrative charges	76,35,48,273	60,52,01,961	-	-	-	-	-	1,36,87,50,234
Sub - total	1,09,20,04,656	2,04,24,94,260	-	-	-	-	-	3,13,44,98,916
(iii) Other:								
Loss on disposal of grant Investments	-	-	-	-	-	-	-	-
Dimutation in Value of Grant Investments	-	-	-	-	-	-	-	-
Grants Refunded	21,66,75,849	9,82,77,761	-	-	-	-	-	31,49,53,610
Other	1,69,03,30,085	3,22,46,00,738	-	-	-	-	-	4,91,49,30,823
Sub -total	1,90,70,05,934	3,32,28,78,499	-	-	-	-	-	5,22,98,84,433
Total (c) [I+II+III]	3,34,16,48,953	6,80,06,46,681	-	-	-	-	-	10,14,22,95,634
Net balance at the year end - (a+b)- (c)	3,08,31,84,506	11,33,50,37,035	91,84,976	-	24,50,879	-	-	14,42,98,57,396
Total Grants & Contribution for Specific Purposes	3,08,31,84,506	11,33,50,37,035	91,84,976	-	24,50,879	-	-	14,42,98,57,396



Schedule to Balance Sheet as on 31.03.2024

Schedule B-5: Secured Loans

(Amount in ₹)

Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
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 (2023-24)	Previous Year (2022-23)
1	2	3	4
331100000	Loans from Central Government	-	-
331200000	Loans from State Government	41,00,41,074.00	41,00,41,074.00
331300000	Loans from Govt. Bodies & Associations	-	-
331400000	Loans from international agencies	-	-
331500000	Loans from Banks & financial institutions	-	-
331600000	Other Term Loans	3,64,03,597.00	4,17,24,611.00
331700000	Bonds & Debentures	-	-
331800000	Other loans	-	-
	Total Un-Secured Loans	44,64,44,671.00	45,17,65,685.00

Schedule B-7: Deposits Received

Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
340100000	Deposits Received-From Suppliers/Contractors	37,02,98,609.00	35,03,11,122.00
340200000	Deposit Revenues	-	-
340300000	Deposits Received From Staff	-	-
340800000	Deposits Received From Others	-	-
	Total deposits received	37,02,98,609.00	35,03,11,122.00



Schedule to Balance Sheet as on 31.03.2024

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	1,40,51,483.00	-	-	1,40,51,483.00
	Total of deposit works	1,40,51,483.00	-	-	1,40,51,483.00

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Schedule to Balance Sheet as on 31.03.2024

Schedule B-9: Other Liabilities

Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
350100000	Creditors/ Suppliers	3,25,94,77,804	3,58,84,19,039
350110000	Employee Liabilities	41,22,16,266	34,45,01,726
350120000	Interest Accrued and due	96,53,40,015	96,53,40,015
350200000	Recoveries Payble	16,20,62,866	15,99,59,173
350300000	Govermmnet Dues Payble	25,36,228	25,29,728
350400000	Refunds Payble	(3,27,644)	(3,27,644)
350410000	Advance collection of Revenues	2,52,15,431	2,52,15,431
350800000	Others		-
	Total Other liabilities (Sundry Creditors)	4,82,65,20,965.92	5,08,56,37,468.68

Schedule B-10: Provisions

Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
360100000	Provision for Expenses	-	-
360200000	Provision for Interest	-	-
360300000	Provision for Other Assets	-	-
	Total Provisions		-



SUMMARY OF FIXED ASSETS AS ON 31.03.2024

(Amount in ₹)											
Code No.	Particulars of Assets	Gross Block				Accumulated Depreciation			Net Block		
		Opening Balance	Additions during the year	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the Period	Deduction s during the period	Total at the end of the year	At the end of current year 31.03.2024	At the end of previous year 31.03.2023
1	2	3	4	5	6	7	8	9	10	11	12
410100000	Land	46,05,15,752.00	66,11,658.00	-	46,71,27,410.00	-	-	-	46,71,27,410.00	46,05,15,752.00	
410200000	Buildings	49,60,46,593.59	17,36,40,950.00	-	66,96,87,543.59	14,77,63,823.07	83,09,730.63	-	15,60,73,553.70	51,36,13,989.89	34,82,82,770.52
	Infrastructure Assets										
410300000	Roads & Bridges	3,20,74,87,898.06	55,21,86,952.00	-	3,75,96,74,850.06	1,09,90,58,570.11	31,99,79,583.88	-	1,41,90,38,153.99	2,34,06,36,696.07	2,10,84,29,327.95
410310000	Sewerage and Drainage	1,65,25,02,931.58	55,39,43,285.00	-	2,20,64,46,216.58	15,90,70,747.18	6,35,80,230.22	-	22,26,50,977.40	1,98,37,95,239.18	1,49,34,32,184.40
410320000	Water Ways	1,78,78,79,247.00	46,85,25,918.00	-	2,25,64,05,165.00	89,03,85,082.40	7,11,99,345.00	-	96,15,84,427.40	1,29,48,20,737.60	89,74,94,164.60
410330000	Public Lighting	15,03,12,036.00	42,51,90,472.00	-	57,55,02,508.00	89,22,813.43	1,82,44,198.80	-	2,71,67,012.23	54,83,35,495.78	14,13,89,222.58
	Other assets										
410400000	Plants & Machinery	21,51,00,514.00	5,72,65,259.00	-	27,23,65,773.00	9,08,72,077.45	2,53,73,854.25	-	11,62,45,931.70	15,61,19,841.30	12,42,28,436.55
410500000	Vehicles	1,33,95,78,262.00	7,77,05,356.00	-	1,41,72,83,618.00	58,29,50,805.64	16,86,81,255.41	-	75,16,32,061.06	66,56,51,556.95	75,66,27,456.36
410600000	Office & Other equipment	10,35,19,244.00	1,68,67,619.00	-	12,03,86,863.00	5,43,71,774.60	1,35,30,053.65	-	6,79,01,828.25	5,24,85,034.75	4,91,47,469.40
410700000	Furniture, Fixtures, Fittings and electrical appliances	5,32,00,778.00	28,15,943.00	-	5,60,16,721.00	2,05,51,657.27	62,59,054.33	-	2,68,10,711.60	2,92,06,009.40	3,26,49,120.73
410800000	Other fixed assets	7,25,76,775.00	1,15,81,425.00	-	8,41,58,200.00	3,80,50,903.55	76,74,827.60	-	4,57,25,731.15	3,84,32,468.85	3,45,25,871.45
	Total	9,53,87,20,031.23	2,34,63,34,837.00	-	11,88,50,54,868.23	3,09,19,98,254.70	70,28,32,133.78	-	3,79,48,30,388.47	8,09,02,24,479.76	6,44,67,21,776.53
412010000	Capitla WIP	1,25,03,13,233.03	1,19,23,85,209.00	1,95,46,92,048.00	48,80,06,394.03	-	-	-	-	48,80,06,394.03	1,25,03,13,233.03
	Total	1,25,03,13,233.03	1,19,23,85,209.00	1,95,46,92,048.00	48,80,06,394.03	-	-	-	-	48,80,06,394.03	1,25,03,13,233.03
	Grand total	10,78,90,33,264.26	3,53,87,20,046.00	1,95,46,92,048.00	12,37,30,61,262.26	3,09,19,98,254.70	70,28,32,133.78	-	3,79,48,30,388.47	8,57,82,30,873.79	7,69,70,35,009.56



Schedule to Balance Sheet as on 31.03.2024

Schedule B-12: Investments - General Fund

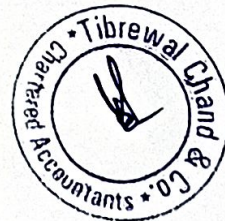
(Amount in ₹)

Code No.	Particulars	With whom invested	Face value	Current Year Carrying Cost	Previous Year 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	4,65,622	4,65,622	4,65,622
	Total of Investment General Fund	-	4,65,622	4,65,622	4,65,622

Schedule B-13: Investments - Other Funds

(Amount in ₹)

Code No.	Particulars	With whom invested	Face value	Current Year Carrying Cost	Previous Year 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	16,16,56,183	16,16,56,183	16,16,56,183
	Total of Investments Other Funds	-	16,16,56,183	16,16,56,183	16,16,56,183



Schedule to Balance Sheet as on 31.03.2024

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

Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
430100000	Stores	-	62,65,348.00
430200000	Loose Tools	-	-
430800000	Others	-	-
	Total	-	62,65,348.00



Schedule to Balance Sheet as on 31.03.2024

Schedule B-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	<u>Receivables for Property Taxes</u> Less than 5 years * More than 5 years* Sub- total Less: State Government Cesses/Levies in Taxes - Control	5,70,60,769	1,42,65,192.37	4,27,95,577	15,30,79,738
431910000	Accounts	-	-	-	-
	<u>Net Receivables of Property Taxes</u>	5,70,60,769	1,42,65,192	4,27,95,577	15,30,79,738
431100000	<u>Receivables of Other Taxes</u> Less than 3 years * More than 3 years* Sub- total Less: State Govt Cesses/Levies in Taxes - Control	-	-	-	-
431990000	Accounts	-	-	-	-
	<u>Net Receivables of Other Taxes</u>	-	-	-	-
	<u>Receivables of Cess</u> Less than 3 years * More than 3 years* Sub - total	-	-	-	-
431200000	<u>Receivables for Fees and User Charges</u> 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)	5,70,60,769	1,42,65,192	4,27,95,577	15,30,79,738



Schedule to Balance Sheet as on 31.03.2024

Schedule B-16: Prepaid Expenses

Code No.	Particulars	Municipal General Fund	
		Current Year (2023-24)	Previous Year (2022-23)
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 (2023-24)	Previous Year (2022-23)
1	2	3	4
450100000	Cash	-	-
450100400	Cheque in Hand	-	-
	Balance with Bank - Municipal Funds:		
450210000	Nationalised Bank	7,96,20,62,970	7,32,20,41,045
450220000	Other Scheduled Banks	-	-
450230000	Scheduled Co-operative Banks	-	-
450240000	Post office	-	-
450250000	Treasury	-	-
	Sub-total	7,96,20,62,970	7,32,20,41,045
	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	7,96,20,62,970	7,32,20,41,045



Schedule to Balance Sheet as on 31.03.2024

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	5,12,48,861	99,72,675	82,72,397	5,29,49,139
460200000	Employee Provident Fund Loans	11,65,634	-	-	11,65,634
460300000	Loans to Others	-	-	-	-
460400000	Advance to Suppliers and Contractors	-	-	-	-
460500000	Advance to Others	8,06,45,25,212	5,77,64,78,408	4,58,58,68,887	9,25,51,34,733
460600000	Deposit with External Agencies	18,19,558	-	-	18,19,558
460800000	Other Current Assets	3,97,500	-	-	3,97,500
	Sub Total	8,11,91,56,765	5,78,64,51,083	4,59,41,41,284	9,31,14,66,564
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B -18(a)]	-	-	-	-
	Total Loans, advances and deposits	8,11,91,56,765	5,78,64,51,083	4,59,41,41,284	9,31,14,66,564

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Schedule to Balance Sheet as on 31.03.2024

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

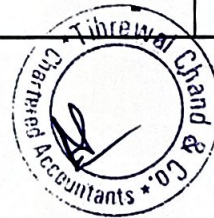
Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
461100000	Loans to Others	-	-
461200000	Advances	-	-
461300000	Deposits	-	-
	Total Accumulated Provisions	-	-

Schedule B-19: Other Assets

Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
470100000	Deposit Works-Expenditure	-	-
470200000	Inter Unit Account	11,05,49,624	10,22,84,365.00
	Total Other Assets	11,05,49,624	10,22,84,365

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

Code No.	Particulars	Current Year (2023-24)	Previous Year (2022-23)
1	2	3	4
480100000	Loan Issue Expenses Deferred	-	-
480200000	Discount on Issue of Loans	-	-
480300000	Others	-	-
	Total Miscellaneous Expenditure		-



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.



- 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 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 31.03.2024.

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 31.03.2024.



B. Notes to Financial Statements

1. Reserves and surplus

I) Municipal General Fund

The net balance in Municipal General Fund as on 31.3.2024 is stood with Rs. **(2,42,56,00,596)**/- 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. **8,50,56,54,886** /- 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	1,01,84,90,866.00
2	RAY Grant	1,69,69,793.00
3	Amrut Grant	1,48,24,169.00
4	14th Finance Grant	26,49,81,026.00
5	Central Govt. Grant	1,47,06,37,568.20
6	15 th Finance Health Sector	29,72,66,084.00
	Sub-Total	3,08,31,69,506.20
B	State Govt. Grant Fund :	
1	Budh Smriti Park & Other	4,87,09,931.00
2	Interest From Grant	949.00
3	CM Nali Gali	7,09,92,528.00
4	CM Reward	10,58,057.00
5	Drain Construction	46,37,89,972.00



Significant Accounting Policies and Notes to Accounts

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6	Professional Tax	1,10,65,007.00
7	RTPS Grant	3,00,000.00
8	Jal Jeevan Haryali	86,60,185.00
9	Kabir Anthysti Grant	36,35,323.00
10	Nagarik Suvidha	34,6550,848.00
11	Road & Construction	9,45,95,391.00
12	State Scheme	26,80,96,916.00
13	State Scheme Nali Gali	2,84,41,516.00
14	Stedding Unit Grant	5,12,46,000.00
15	Water Recharge System	23,52,800.00
16	Capital Grant under 5th FC	1,55,21,22,330.00
18	Grant for ward parshad	29,93,500.00
19	Capital Grant under 6th FC	2,08,62,22,971.00
20	Construction of Vending Zone	1,00,000.00
21	Chhath Ghat	15,22,52,792.00
22	Strom Water Drainage	2,21,62,01,665.00
23	Road & drain	82,64,13,146.00
24	Swachta Anudan	7,55,00,000.00
25	Utility Duct	31,19,695.00
26	Guru Govind Singh	38,75,579.00
27	Capital Grant from Divisional	1,51,96,000.00
29	Capital Grant For Development	2,22,07,44,991.00
30	Master Plan	1,04,14,848.00
31	Patna Master Paln	1,17,88,800.00
32	Land Acquisition	42,250.00
33	Dps Construction	20,42,000.00
34	Town Planner	10,93,652.00



Significant Accounting Policies and Notes to Accounts

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35	Operation of drainage pumping plant	25,64,14,176.00
36	Nal Jal Yojna	20,43,19,858.00
37	Allotment for water logging	28,48,74,194.00
38	UNFA Grant	24,50,879.00
39	Welfare Bodies	15,000.00
40	Other Government Agencies	91,69,976.00
41	APSWMO	37,49,664.00
42	Census Grant	60,59,500.00
	Sub-Total	11,34,66,72,889.00
	Grant Total	14,42,98,57,396.30

3. Loans:

PMC has taken loan from state government of Rs. 44,64,44,671.00

4. Current Liabilities and Provisions:

- Deposits Received:** Outstanding Security Deposit from contractor as on 31.03.2024 is Rs.37,02,98,609.00.
- Deposits work:** No deposit works exists in PMC.
- Other Liabilities:** Other liabilities are as follows

S. No.	Liabilities	Amount (Current Year)	Amount (Previous Year)
1	Creditors/Supplier	3,25,94,77,804	3,58,84,19,039
2	Employee Liabilities	41,22,16,266	34,45,01,726
3	Interest Accrued and due	96,53,40,015	96,53,40,015
4	Recoveries Payable	16,20,62,866	15,99,59,173
5	Govt. Dues Payables	25,36,228	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	4,82,65,20,965.92	4,80,35,24,781.80



5. Fixed Assets and Depreciation:

S. No.	Assets	Rate of Depreciation	Accumulated Depreciation 31.03.2024	Closing book Value of Fixed Assets
1	Land	-	-	46,71,27,410.00
2	Building	2%	83,09,730.63	51,36,13,989.89
3	Road and Bridges	10%	31,99,79,583.88	2,34,06,36,696.07
4	Sewerage and Drainage	3.33%	6,35,80,230.22	1,98,37,95,239.18
5	Water Ways	3.33%	7,11,99,345.00	1,29,48,20,737.60
7	Public lighting	10%	1,82,44,198.80	54,83,35,495.78
8	Plants and Machinery	10%	2,53,73,854.25	15,61,19,841.30
9	Vehicles	10% & 12.5%	16,86,81,255.41	66,56,51,556.95
10	Office and other equipment	10%	1,35,30,053.65	5,24,85,034.75
11	Furniture & Fittings	10%	62,59,054.33	2,92,06,009.40
12	Other fixed assets	10%	76,74,827.60	3,84,32,468.85
TOTAL			70,28,32,133.78	8,09,02,24,479.76

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 31.03.2024 was Rs. **8,09,02,24,479.76** /-, 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: -

II) Sundry Debtors and provision:

Sundry Debtors include amount receivable for property tax. The gross amount receivable is Rs. **5,70,60,769** /- and the net amount is Rs. **4,27,95,577** /- after considering provision of Rs. **1,42,65,192.37** /- 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
Property Tax	-	5,70,60,769.00	-	-		5,70,60,769
Rate of provision	0%	25%	50%	75%	100%	-
Provision made on 31 st March 2024	-	4,27,95,577.00	-	-	-	4,27,95,577.00

III) Prepaid Expenses:

PMC has not given any advance regarding any expense as on 31.03.2024. hence, there were no prepaid expense as on date.

IV) Cash and Bank Balances:

The Cash & Bank balance of Patna municipal corporation as on 31.03.2024 is Rs.7,96,20,62,970.00

✦ 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 2024 is Rs. 9,31,14,66,564.00

For Manas Dash & Co.

Chartered Accountants

FRN: 325267E


Manas Das
Partner



Membership Number: 062096

UDIN: 25062096BMIYKB8904

Date: 30-06-2025