



# FINANCIAL STATEMENTS FOR THE PERIOD ENDING 31.03.2020 OF PATNA MUNICIPAL CORPORATION


TIBREWAL CHAND AND COMPANY




**PATNA MUNICIPAL CORPORATION**  
**BALANCE SHEET AS ON 31st March 2020**

Code No.	Particulars	Schedule	(Amount in ₹)	
			Current Year (2019-20)	Previous Year (2018-19)
	<b>LIABILITIES</b>			
	<b>Reserves and Surplus</b>			
310000000	Municipal (General) Fund	B-1	(6,64,55,60,606)	(4,25,25,07,891)
311000000	Earmarked Funds	B-2		
312000000	Reserves	B-3	3,12,63,76,110	5,20,69,202
	<b>Total Reserves &amp; Surplus</b>		<b>(3,51,91,84,496)</b>	<b>(4,20,04,38,689)</b>
320000000	<b>Grants, Contributions for specific purposes</b>	B-4	<b>15,51,46,29,546</b>	<b>14,58,49,51,764</b>
	<b>Loans</b>			
330000000	Secured loans	B-5	-	-
331000000	Unsecured loans	B-6	41,00,41,074	41,00,41,074
	<b>Total Loans</b>		<b>41,00,41,074</b>	<b>41,00,41,074</b>
	<b>Current Liabilities and Provisions</b>			
340000000	Deposits Received	B-7	24,62,20,785	16,06,16,206
341000000	Deposit works	B-8	-	-
350000000	Other Liabilities (Sundry Creditor)	B-9	4,78,57,14,951	4,79,18,03,320
360000000	Provisions	B-10	-	-
	<b>Total Current Liabilities and Provisions</b>		<b>5,03,19,35,735</b>	<b>4,95,24,19,526</b>
	<b>TOTAL LIABILITIES</b>		<b>17,43,74,21,859</b>	<b>15,74,69,73,675</b>
	<b>ASSETS</b>			
	<b>Fixed Assets</b>	B-11		
410000000	Gross Block		5,01,71,65,119	3,56,94,71,980
411000000	Less: Accumulated Depreciation		1,63,23,05,986	1,32,79,22,589
	Net Block		3,38,48,59,132	2,24,15,49,391
412000000	Capital work-in-progress		1,10,16,48,580	76,00,59,633
	<b>Total Fixed Assets</b>		<b>4,48,65,07,712</b>	<b>3,00,16,09,024</b>
	<b>Investments</b>			
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
	<b>Total Investment</b>		<b>16,21,21,805</b>	<b>16,21,21,805</b>
	<b>Current assets, loans &amp; advances</b>			
430000000	Stock in hand (Inventories)	B-14	63,24,410	1,96,725
	Sundry Debtors (Receivables)	B-15		
431000000	Gross amount outstanding		1,17,30,33,022.72	2,57,71,84,641
432000000	Less: Accumulated provision against bad and doubtful Receivables		29,32,58,255.68	1,37,02,20,535
	Net amount outstanding		<b>88,60,99,177</b>	<b>1,20,71,60,831</b>
	Prepaid expenses	B-16	-	-
450000000	Cash and Bank Balances	B-17	5,24,41,80,277	6,07,32,68,314
460000000	Loans, advances and deposits	B-18	6,69,17,88,667	5,36,91,907
461000000	Less: Accumulated provision against Loans and Advances	B-18(a)	-	-
	Net Amount outstanding		-	-
	<b>Total Current Assets, Loans &amp; Advances</b>		<b>12,82,20,68,121</b>	<b>7,33,41,21,052</b>
470000000	<b>Other Assets</b>	B-19	(3,32,75,779)	5,24,91,21,794
480000000	<b>Miscellaneous Expenditure (to the extent not written off)</b>	B-20		
	<b>TOTAL ASSETS</b>		<b>17,43,74,21,859</b>	<b>15,74,69,73,675</b>

Notes to the Balance Sheet

  
29/07/2021  
CMFA  
Patna Municipal Corporation

  
12/12/20  
Municipal Commissioner  
Patna Municipal Corporation




**PATNA MUNICIPAL CORPORATION**  
**Income & Expenditure Statement for the year ended 31st March 2020**

(Amount in ₹)

Code No.	Particulars	Sch No.	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4	5
	<b>INCOME</b>			
110000000	Tax Revenue	I-1	50,22,66,931	44,83,01,854
120000000	Assigned Revenues & Compensations	I-2	-	24,64,20,197
130000000	Rental Income from Municipal Properties	I-3	2,46,39,659	5,34,47,099
140000000	Fees & User Charges	I-4	12,22,70,712	28,83,82,384
150000000	Sale & Hire Charges	I-5	71,64,066	50,38,400
160000000	Revenue Grants, Contributions & Compensation	I-6	1,47,80,66,438	94,05,38,869
170000000	Income from Investments	I-7	13,92,917	-
171000000	Interest Earned	I-8	6,76,79,017	3,85,47,755
180000000	Other Income	I-9	1,70,88,739	3,74,10,484
<b>A</b>	<b>Total - INCOME</b>		<b>2,22,05,68,479</b>	<b>2,05,80,87,041</b>
	<b>EXPENDITURE</b>			
210000000	Establishment Expenditures	I-10	2,35,63,70,512	1,78,17,63,444
220000000	Administrative Expenditure	I-11	18,14,11,787	12,95,74,752
230000000	Operations and Maintenance	I-12	1,39,81,22,402	49,85,87,157
240000000	Interest & Finance Charges	I-13	1,01,27,641	1,03,849
250000000	Programme Expenditures	I-14	2,21,95,209	3,78,79,299
260000000	Revenue Grants & Contributions	I-15	22,01,464	85,000
270000000	Provisions & Write off	I-16	29,33,01,591	1,37,02,20,264
271000000	Miscellaneous Expenditure	I-17	17,61,071	-
272000000	Depreciation		30,43,83,397	15,87,38,260
<b>B</b>	<b>Total - EXPENDITURE</b>		<b>4,56,98,75,075</b>	<b>3,97,69,52,026</b>
<b>A - B</b>	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items</i>		(2,34,93,06,596)	(1,91,88,64,985)
280000000	<b>Add:</b> Prior period Items (Net)	I-18	(4,41,19,224)	(4,88,202)
	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items</i>		(2,39,34,25,820)	(1,91,93,53,187)
290000000	<b>Less:</b> Transfer to Reserve Funds		-	-
	<b>Net balance being surplus/ deficit carried over to Municipal Fund</b>		<b>(2,39,34,25,820)</b>	<b>(1,91,93,53,187)</b>

Notes to the Balance Sheet

  
 CMFA  
 Patna Municipal Corporation

  
 Municipal Commissioner  
 Patna Municipal Corporation





**Schedule to Balance Sheet as on 31.03.2020**

**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	74,20,64,360	3,73,105.52	74,24,37,465	-	74,24,37,465
310900000	Excess of Income & Expenditure	(4,99,45,72,251)	(2,39,34,25,820)	(7,38,79,98,071)		(7,38,79,98,071)
	<b>Total Municipal Fund</b>	<b>(4,25,25,07,891)</b>	<b>(2,39,30,52,715)</b>	<b>(6,64,55,60,606)</b>	<b>-</b>	<b>(6,64,55,60,606)</b>





**Schedule to Balance Sheet as on 31.03.2020**

**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 Contingent Staff
<b>Code No.</b>						
<b>(a) Opening Balance</b>	-	-	-	-	-	-
<b>(b) Additions to the Special Fund</b>						
(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)	-	-	-	-	-	-
<b>Total (b)</b>	-	-	-	-	-	-
<b>Total (a+b)</b>	-	-	-	-	-	-
<b>(c) Payments out of funds</b>						
<b>(i) Capital expenditure on</b>						
Fixed Assets*	-	-	-	-	-	-
Others	-	-	-	-	-	-
<b>sub-total</b>	-	-	-	-	-	-
<b>(ii) Revenue Expenditure on</b>	-	-	-	-	-	-
Salary, Wages and allowances etc.						
Rent	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-
<b>Sub - total</b>	-	-	-	-	-	-
<b>(iii) Other:</b>						
Loss on disposal of Special Fund Investments	-	-	-	-	-	-
Diminution in Value of Special Fund Investments	-	-	-	-	-	-
Transferred to Municipal Fund	-	-	-	-	-	-
<b>Sub -Total</b>	-	-	-	-	-	-
<b>Total of (i+ii+iii) ( c )</b>	-	-	-	-	-	-
<b>Net balance at the year end - (a+b)- ( c )</b>	-	-	-	-	-	-
<b>Grant Total Of Special Fund</b>	-	-	-	-	-	-

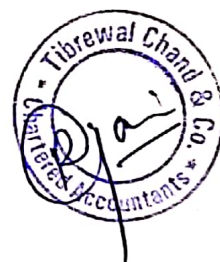


**Schedule to Balance Sheet as on 31.03.2020**

**Schedule B-3: Reserves**

(Amount in ₹)

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	5,20,69,202	3,07,43,06,907	3,12,63,76,110	-	3,12,63,76,110
312110000	Capital Reserve	-	-	-	-	-
312200000	Borrowing Redemption Reserve	-	-	-	-	-
312300000	Special Funds (Utilised)	-	-	-	-	-
312400000	Statutory Reserve	-	-	-	-	-
312500000	General Reserve	-	-	-	-	-
312600000	Revaluation Reserve	-	-	-	-	-
	<b>Total Reserve funds</b>	<b>5,20,69,202</b>	<b>3,07,43,06,907</b>	<b>3,12,63,76,110</b>	<b>-</b>	<b>3,12,63,76,110</b>





(Amount in ₹)

## Schedule B-4: Grants &amp; Contribution for Specific Purposes

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
<b>Code No.</b>								
(a) Opening Balance	4,23,87,93,002	10,34,60,47,842	-	-	1,10,920	-	-	14,58,49,51,764
(b) Addition to the Grants*	-	-	-	-	-	-	-	-
(i) Grant received during the year	1,23,58,87,671	4,24,82,45,322	1,14,000	-	57,48,934	-	8,11,800	5,49,08,07,727
(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)	-	-	-	-	-	-	-	-
<b>Total (b)</b>	1,23,58,87,671	4,24,82,45,322	1,14,000	-	57,48,934	-	8,11,800	5,49,08,07,727
<b>Total (a+b)</b>	5,47,46,80,673	14,59,42,93,164	1,14,000	-	58,59,854	-	8,11,800	20,07,57,59,491
(c) Payments out of funds								
(i) Capital Expenditure on Fixed Assets*								
Others	-	3,07,43,06,907	-	-	-	-	-	3,07,43,06,907
<b>Sub - total</b>	-	3,07,43,06,907	-	-	-	-	-	3,07,43,06,907
(ii) Revenue Expenditure on Salary, Wages and allowances etc.	1,30,58,468	1,47,37,10,570	54,000	-	-	-	-	1,48,68,23,038
Rent	-	-	-	-	-	-	-	-
Other administrative charges	-	-	-	-	-	-	-	-
<b>Sub - total</b>	1,30,58,468	1,47,37,10,570	54,000	-	-	-	-	1,48,68,23,038
(iii) Other:								
Loss on disposal of grant Investments	-	-	-	-	-	-	-	-
Diminution in Value of Grant Investments	-	-	-	-	-	-	-	-
Grants Refunded	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Sub -total</b>	-	-	-	-	-	-	-	-
<b>Total (c) [(i)+(ii)+(iii)]</b>	1,30,58,468	4,54,80,17,477	54,000	-	-	-	-	4,56,11,29,945
<b>Net balance at the year end - (a+b) - (c)</b>	5,46,16,22,205	10,04,62,75,687	60,000	-	58,59,854	-	8,11,800	15,51,46,29,546
<b>Total Grants &amp; Contribution for Specific Purposes</b>	5,46,16,22,205	10,04,62,75,687	60,000	-	58,59,854	-	8,11,800	15,51,46,29,546



# **Schedule to Balance Sheet as on 31.03.2020**

## **Schedule B-5: Secured Loans**

Code No.	Particulars	(Amount in ₹)	
		Current Year (2019-20)	Previous Year (2018-19)
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	-	-
	<b>Total Secured Loans</b>	-	-

## **Schedule B-6: Unsecured Loans**

Code No.	Particulars	(Amount in ₹)	
		Current Year (2019-20)	Previous Year (2018-19)
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	-	-
331700000	Bonds & Debentures	-	-
331800000	Other loans	-	-
	<b>Total Un-Secured Loans</b>	<b>41,00,41,074.00</b>	<b>41,00,41,074.00</b>

## **Schedule B-7: Deposits Received**

Code No.	Particulars	(Amount in ₹)	
		Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
340100000	Deposits Received-From Suppliers/Contractors	24,62,20,784.75	16,05,86,081.00
340200000	Deposit Revenues	-	30,125.00
340300000	Deposits Received From Staff	-	-
340800000	Deposits Received From Others	-	-
	<b>Total deposits received</b>	<b>24,62,20,784.75</b>	<b>16,06,16,206.00</b>





# **Schedule to Balance Sheet as on 31.03.2020**

## **Schedule B-8: Deposit Works**

**(Amount in ₹)**

<b>Code No.</b>	<b>Particulars</b>	<b>Opening balance as the beginning of the year Amount (Rs.)</b>	<b>Additions during the current year Amount (Rs.)</b>	<b>Utilization/ expenditure Amount (Rs.)</b>	<b>Balance outstanding at the End of Current year Amount (Rs.)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
341100000	Civil Works	-	-	-	-
341200000	Electrical Works	-	-	-	-
341300000	Others	-	-	-	-
	<b>Total of deposit works</b>	-	-	-	-



## Schedule to Balance Sheet as on 31.03.2020

### Schedule B-9: Other Liabilities

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
350100000	Creditors/ Suppliers	3,41,18,58,189	3,51,21,76,628
350110000	Employee Liabilities	26,42,67,466	21,19,03,429
350120000	Interest Accrued and due	96,53,40,015	96,53,40,015
350200000	Recoveries Payble	11,62,82,462	8,57,04,891
350300000	Governmnet Dues Payble	30,79,031	50,34,516
350400000	Refunds Payble	(3,27,644)	(3,29,938)
350410000	Advance collection of Revenues	2,52,15,431	2,40,432
350800000	Others	-	1,17,33,347
	<b>Total Other liabilities (Sundry Creditors)</b>	<b>4,78,57,14,950.54</b>	<b>4,79,18,03,320.00</b>

### Schedule B-10: Provisions

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
360100000	Provision for Expenses	-	-
360200000	Provision for Interest	-	-
360300000	Provision for Other Assets	-	-
	<b>Total Provisions</b>	<b>-</b>	<b>-</b>





**SUMMARY OF FIXED ASSETS AS ON 31.03.2020**

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	Deductions during the period	Total at the end of the year	At the end of current year 31.03.2020	At the end of previous year 31.03.2019
1	2	3	4	5	6	7	8	9	10	11	12
410100000	Land	40,91,06,829.00	1,37,61,873.00	-	42,28,68,702.00	12,25,04,084.76	-	-	12,78,81,904.92	42,28,68,702.00	40,91,06,829.00
410200000	Buildings	28,66,24,930.00	8,60,44,528.59	-	37,26,69,458.59	12,25,04,084.76	53,77,820.16	-	12,78,81,904.92	24,47,87,553.67	16,41,20,845.24
	<b>Infrastructure Assets</b>										
410300000	Roads & Bridges	72,13,89,266.55	1,08,60,82,724.19	-	1,80,74,71,990.74	21,72,56,633.02	15,43,08,606.07	-	37,15,65,239.09	1,43,59,06,751.65	50,41,32,633.53
410310000	Sewerage and Drainage	25,38,20,138.00	6,38,94,552.22	-	31,77,14,690.22	4,51,28,347.68	96,57,696.77	-	5,47,86,044.45	26,29,28,645.78	20,86,91,790.33
410320000	Water Ways	86,91,93,870.00	96,55,280.00	-	87,88,49,150.00	80,80,84,433.88	1,14,95,130.05	-	81,95,79,563.93	5,92,69,586.08	6,11,09,436.13
410330000	Public Lighting	49,13,693.00	39,62,018.00	-	88,75,711.00	13,89,486.65	5,33,476.55	-	19,22,963.20	69,52,747.80	35,24,206.35
	<b>Other Assets</b>										
410400000	Plants & Machinery	6,31,31,931.00	7,08,00,734.00	-	13,39,32,665.00	258,52,671.3	1,22,85,143.05	-	3,81,37,814.35	9,57,94,850.65	3,72,79,259.70
410500000	Vehicles	88,00,96,604.00	6,27,34,432.00	-	94,28,31,036.00	7,79,33,549.84	9,44,73,918.45	-	17,24,07,468.29	77,04,23,567.71	80,21,63,054.16
410600000	Office & Other equipment	3,39,01,453.00	2,60,17,940.00	-	5,99,19,393.00	1,46,41,832.90	91,66,376.90	-	2,38,08,209.80	3,61,11,183.20	1,92,59,620.10
410700000	Furniture, Fixtures, Fittings and electrical	45,01,374.00	1,42,93,059.00	-	1,87,94,433.00	20,00,052.55	17,61,440.46	-	37,61,493.01	1,50,32,339.99	25,01,321.45
410800000	Other fixed assets	4,27,91,891.00	1,04,45,998.00	-	5,32,37,889.00	1,31,31,496.40	53,23,788.90	-	1,84,55,285.30	3,47,82,603.70	2,96,60,394.60
	<b>Total</b>	<b>3,56,94,71,979.55</b>	<b>1,44,76,93,139.00</b>	<b>-</b>	<b>5,01,71,65,118.55</b>	<b>1,32,79,22,588.97</b>	<b>30,43,83,397.36</b>	<b>-</b>	<b>1,63,23,05,986.33</b>	<b>3,38,48,59,132.22</b>	<b>2,24,15,49,390.58</b>
412010000	Capital WTP	76,00,59,633.00	1,62,66,13,768.19	1,28,50,24,821.19	1,10,16,48,580.00	-	-	-	-	1,10,16,48,580.00	76,00,59,633.00
	<b>Total</b>	<b>76,00,59,633.00</b>	<b>1,62,66,13,768.19</b>	<b>1,28,50,24,821.19</b>	<b>1,10,16,48,580.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,10,16,48,580.00</b>	<b>76,00,59,633.00</b>
	<b>Grand total</b>	<b>4,32,95,31,612.55</b>	<b>3,07,43,06,907.19</b>	<b>1,28,50,24,821.19</b>	<b>6,11,88,13,698.55</b>	<b>1,32,79,22,588.97</b>	<b>30,43,83,397.36</b>	<b>-</b>	<b>1,63,23,05,986.33</b>	<b>4,48,65,07,712.22</b>	<b>3,00,16,09,023.58</b>



**Schedule to Balance Sheet as on 31.03.2020**

**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	4,65,620
	<b>Total of Investment General Fund</b>	-	<b>4,65,622</b>	<b>4,65,622</b>	<b>4,65,620</b>

**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
	<b>Total of Investments Other Funds</b>	-	<b>16,16,56,183</b>	<b>16,16,56,183</b>	<b>16,16,56,183</b>





**Schedule to Balance Sheet as on 31.03.2020**

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

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
430100000	Stores	63,24,410.00	1,96,725.00
430200000	Loose Tools	-	-
430800000	Others	-	-
	<b>Total</b>	<b>63,24,410.00</b>	<b>1,96,725.00</b>



## Schedule to Balance Sheet as on 31.03.2020

## 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	1,17,30,33,023	29,32,58,256	87,97,74,767	1,20,69,64,106
431910000	Accounts	-	-	-	-
	<b>Net Receivables of Property Taxes</b>	<b>1,17,30,33,023</b>	<b>29,32,58,256</b>	<b>87,97,74,767</b>	<b>1,20,69,64,106</b>
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	-	-	-	-
	<b>Net Receivables of Other Taxes</b>				
	<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*	-	-	-	-
	<b>Sub - total</b>	-	-	-	-
431400000	Receivable from Other Sources Less than 3 years * More than 3 years* Sub - total	-	-	-	-
431500000	Receivable from Government	-	-	-	-
	<b>Total of Sundry Debtors (Receivables)</b>	<b>1,17,30,33,023</b>	<b>29,32,58,256</b>	<b>87,97,74,767</b>	<b>1,20,69,64,106</b>





**Schedule to Balance Sheet as on 31.03.2020**

**Schedule B-16: Prepaid Expenses**

Code No.	Particulars	Municipal General Fund	
		Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
440100000	Establishment	-	-
440200000	Administrative	-	-
440300000	Operations & Maintenance	-	-
	<b>Total Prepaid Exp.</b>	-	-

**Schedule B-17 :Cash and Bank Balances**

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
450100000	Cash	(7,275)	(4,176)
450100400	Cheque in Hand		
	<b>Balance with Bank - Municipal Funds:</b>		
450210000	Nationalised Bank	5,24,41,87,552	3,66,72,91,331
450220000	Other Scheduled Banks	-	-
450230000	Scheduled Co-operative Banks	-	-
450240000	Post office	-	-
450250000	Treasury	-	2,40,59,81,159
	<b>Sub-total</b>	<b>5,24,41,80,277</b>	<b>6,07,32,68,314</b>
	<b>Balance with Bank-BSUP Special Funds:</b>		
450410000	Nationalised Bank		-
450420000	Other Scheduled Banks	-	-
450430000	Scheduled Co-operative Banks	-	-
450440000	Post office	-	-
450450000	Treasury	-	-
	<b>Sub-total</b>	-	-
	<b>Balance with Bank-_____ Grant Funds:</b>		
450610000	Nationalised Bank		
450620000	Other Scheduled Banks	-	-
450630000	Scheduled Co-operative Banks	-	-
450640000	Post office	-	-
450650000	Treasury		
	<b>Sub-total</b>	-	-
	<b>Total Cash and Bank Balances</b>	<b>5,24,41,80,277</b>	<b>6,07,32,68,314</b>



**Schedule to Balance Sheet as on 31.03.2020**

**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	4,69,98,518	44,65,175	71,92,911	4,42,70,782
460200000	Employee Provident Fund Loans	11,65,634			11,65,634
460300000	Loans to Others	-		-	-
460400000	Advance to Suppliers and Contractors	-	-	51,98,346	(51,98,346)
460500000	Advance to Others	30,54,020	6,64,68,41,724	5,62,205	6,64,93,33,539
460600000	Deposit with External Agencies	18,19,558	-	-	18,19,558
460800000	Other Current Assets	6,54,177	-	2,56,677	3,97,500
	<b>Sub Total</b>	<b>5,36,91,907</b>	<b>6,65,13,06,899</b>	<b>1,32,10,139</b>	<b>6,69,17,88,667</b>
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B -18(a)]	-	-	-	-
	<b>Total Loans, advances and deposits</b>	<b>5,36,91,907</b>	<b>6,65,13,06,899</b>	<b>1,32,10,139</b>	<b>6,69,17,88,667</b>





**Schedule to Balance Sheet as on 31.03.2020**

**Provisions against Loans, Advances and Deposits**

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
461100000	Loans to Others	-	-
461200000	Advances	-	-
461300000	Deposits	-	-
	<b>Total Accumulated Provisions</b>	-	-

**Schedule B-19: Other Assets**

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
470100000	Deposit Works-Expenditure	-	5,24,85,97,550.00
470200000	Inter Unit Account	(3,32,75,779)	5,24,244.00
	<b>Total Other Assets</b>	<b>(3,32,75,779)</b>	<b>5,24,91,21,794</b>

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

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
480100000	Loan Issue Expenses Deferred	-	-
480200000	Discount on Issue of Loans	-	-
480300000	Others	-	-
	<b>Total Miscellaneous Expenditure</b>	-	-



**Schedule to Income & Expenditure for the year ended 31st March 2020**

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

Code No.	Particulars	(Amount in ₹)	
		Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
110010000	Holding Tax		
110020000	Water Tax	48,92,66,504.02	42,15,82,431.50
110030000	Latrine Tax	72,66,932.00	1,37,81,984.00
110050000	Lighting Tax	1,49,819.00	-
110070000	Vehicle Tax	-	-
110080000	Animal Tax	-	45,414.00
110100000	Profession Tax	15,000.00	-
110110000	Advertisement Tax	-	-
110160000	Entertainment Tax	-	25,65,000.00
110180000	Tower Tax	-	-
110510000	Octroi & Toll	51,05,000.00	93,05,000.00
110520000	Cess	-	-
110800000	Other taxes	-	60.00
	<b>Sub- total</b>	4,63,675.50	10,21,964.00
			1,00,63,95,495.00
110900000	Less: Tax Remissions and Refund [Schedule 1-1 (a)]	50,22,66,930.52	44,83,01,853.50
	<b>Sub- total</b>	-	-
	<b>Total tax revenue</b>	50,22,66,930.52	44,83,01,853.50
		50,22,66,930.52	44,83,01,853.50

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

Code No.	Particulars	(Amount in ₹)	
		Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
110900100	Holding Tax		
110900200	Water Tax	-	-
110900300	Latrine Tax	-	-
110900400	Education Cess	-	-
110900500	Health Cess	-	-
110900700	Advertisement Tax	-	-
110909900	Others	-	-
	<b>Total refund and remission of tax revenues</b>	-	-

**Schedule I-2: Assigned Revenues & Compensation [Code No 120]**

Code No.	Particulars	(Amount in ₹)	
		Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
120100000	Taxes and Duties collected by others		
120200000	Compensation in lieu of Taxes/ duties	-	24,64,20,196.70
120300000	Compensation in lieu of Concessions	-	-
	<b>Total Assigned Revenues &amp; Compensations</b>	-	24,64,20,196.70

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

Code No.	Particulars	(Amount in ₹)	
		Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
130100000	Rent from Civic Amenities	2,45,85,974.00	4,97,82,403.00
130200000	Rent from Buildings Rent	53,685.00	1,44,967.00
130300000	From Guest Houses Rent	-	-
130400000	From lease of lands	-	30,84,802.00
130500000	Lease rentals Others	-	-
130800000	Other rents	-	-
	<b>Sub- Total</b>	2,46,39,659.00	4,34,927.00
130900000	Less: Rent Remission and Refunds	-	5,34,47,099.00
	<b>Sub- Total</b>	2,46,39,659.00	-
	<b>Total Rental Income from Municipal Properties</b>	2,46,39,659.00	5,34,47,099.00





**Schedule to Income & Expenditure for the year ended 31st March 2020**

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

(Amount in ₹)

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
140100000	Empanelment & Registration Charges/ Fees	1,57,699.00	4,44,796.00
140110000	Licensing Fees	-	-
140120000	Fees for Grant of Permit	-	-
140130000	Fees for Certificate	2,26,456.00	2,39,987.00
140140000	Development Charges	-	3,62,000.00
140150000	Regularisation Fees	10,15,70,648.30	25,70,98,416.48
140200000	Penalties and Fines	25,02,510.00	-
140400000	Other Fees	20,40,780.00	70,35,394.40
140500000	User Charges	47,98,360.00	26,81,802.00
140600000	Entry Fees	-	-
140700000	Service/ Administrative Charges	1,84,257.00	7,87,909.00
140800000	Other Charges	1,07,90,001.22	1,97,32,079.50
	<b>Sub-Total</b>	<b>12,22,70,711.52</b>	<b>28,83,82,384.38</b>
140900000	Less: Fees & User Charges Remission and Refunds	-	-
	<b>Sub-Total</b>	<b>12,22,70,711.52</b>	<b>28,83,82,384.38</b>
	<b>Total income from Fees &amp; User Charges - Income head - wise</b>	<b>12,22,70,711.52</b>	<b>28,83,82,384.38</b>

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

(Amount in ₹)

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
150100000	Sale of Products	63,131.00	-
150110000	Sale of forms & Publication	68,49,808.65	23,38,400.00
150120000	Sale of Stores & Scrap	2,51,126.76	27,00,000.00
150300000	Sale of Others	-	-
150400000	Hire Charges for Vehicle	-	-
150410000	Hire Charges for Equipment	-	-
	<b>Total income from Sale &amp; Hire Charges - income head-wise</b>	<b>71,64,066.41</b>	<b>50,38,400.00</b>

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

(Amount in ₹)

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
160100000	Revenue Grant	1,47,80,66,438.00	94,05,38,869.00
160200000	Re-imbursement of expenses	-	-
160300000	Contribution towards schemes	-	-
	<b>Total Revenue Grants, Contributions &amp; Compensation</b>	<b>1,47,80,66,438.00</b>	<b>94,05,38,869.00</b>

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

(Amount in ₹)

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
170100000	Interest on Deposits	13,92,917.00	-
170200000	Dividend	-	-
170300000	Income From projects taken up on commercial basis	-	-
170400000	Profit in sale of Investment	-	-
170800000	Others	-	-
	<b>Total Assigned Revenues &amp; Compensations</b>	<b>13,92,917.00</b>	<b>-</b>



# Schedule to Income & Expenditure for the year ended 31st March 2020

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

(Amount in ₹)

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
171100000	Interest	6,76,79,017.46	3,85,47,754.51
171200000	Dividend	-	-
171300000	Income From projects taken up on commercial basis	-	-
171400000	Profit in sale of Investment	-	-
171800000	Others	-	-
<b>Total Assigned Revenues &amp; Compensations</b>		<b>6,76,79,017.46</b>	<b>3,85,47,754.51</b>

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

(Amount in ₹)

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
180100000	Deposits Forfeited	-	-
180110000	Lapsed Deposits	-	10,000.00
180200000	Insurance Claim Recovery	-	-
180300000	Profit on Deposal of Fixed Assets	-	-
180400000	Recovery from Employees	(5,152.00)	-
180500000	Unclaimed Refund Payable/ Liabilities Written Back	90,312.00	800.00
180600000	Excess Provisions written back	-	-
180800000	Miscellaneous Income	1,70,03,578.82	3,73,99,683.78
<b>Total Other Income</b>		<b>1,70,88,738.82</b>	<b>3,74,10,483.78</b>

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

(Amount in ₹)

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
210100000	Salaries, Wages and Bonus	1,35,43,55,343.00	1,14,46,47,198.00
210200000	Benefits and Allowances	10,72,142.00	2,68,44,930.00
210300000	Pension & Insurance Contribution	29,21,78,424.38	22,31,31,718.98
210400000	Other Terminal & Retirement Benefits	69,63,79,396.00	37,78,94,547.00
210800000	Other Establishment Expenses	1,23,85,207.00	92,45,050.00
<b>Total establishment expenditure - Expenditure head Wise</b>		<b>2,35,63,70,512.38</b>	<b>1,78,17,63,447.98</b>





# Schedule to Income & Expenditure for the year ended 31st March 2020

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

(Amount in ₹)

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
220100000	Rent, Rates and Taxes		
220110000	Office Maintenance	8,67,702.00	2,72,179.00
220120000	Communication Expenditures	22,78,066.00	18,41,551.00
220200000	Books & Periodicals	27,09,245.00	10,75,994.00
220210000	Printing and Stationery	1,03,607.00	72,360.00
220300000	Travelling & conveyance	62,33,187.00	17,79,617.00
220400000	Insurance	73,69,369.00	1,60,311.00
220500000	Audit Fees	45,03,581.00	1,31,15,346.00
220510000	Legal Expenses Professional and Other Fees	-	(1,278.00)
220520000	Advertisement and Publicity	13,50,820.00	2,64,56,534.00
220600000	Membership & Subscriptions	6,16,26,518.00	-
220610000	Other	2,35,78,954.00	4,42,80,185.00
220800000	Other	3,22,930.00	78,750.00
	<b>Total Administrative expenditure - Expenditure head Wise</b>	<b>7,04,67,807.50</b>	<b>4,04,43,203.00</b>
		<b>18,14,11,786.50</b>	<b>12,95,74,752.00</b>

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

(Amount in ₹)

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
230100000	Power & Fuel	35,44,79,469.25	23,77,03,122.00
230200000	Bulk Purchases	-	70,080.00
230300000	Consumption of Stores	8,52,81,376.00	1,40,36,522.00
230400000	Hire Charges	6,98,07,466.55	8,70,70,656.00
230500000	Repairs & Maintenance -Infrastructure Assets	5,52,17,950.00	2,80,82,632.00
230510000	Repairs & Maintenance -Civic Amenities	48,93,217.00	5,12,539.00
230520000	Repairs & Maintenance -Buildings	1,24,36,005.00	1,12,478.00
230530000	Repairs & Maintenance -Vehicles	3,58,12,768.24	28,61,659.00
230590000	Repairs & Maintenance -Others	86,48,186.00	26,56,150.00
230800000	Other Operating and Maintenance Expenses	77,15,45,964.11	12,54,81,319.00
	<b>Total Operations and Maintenance - Expenditure head Wise</b>	<b>1,39,81,22,402.15</b>	<b>49,85,87,157.00</b>

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

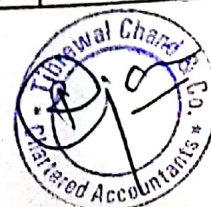
(Amount in ₹)

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
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	-	-
240400000	Interest on Loans from International Agencies	14,615.00	-
240500000	Interest on Loans from Banks & Other Financial	1,00,42,012.00	-
240600000	Other Interest	68,700.15	8,128.20
240700000	Bank Charges	2,313.80	95,721.14
240800000	Other Finance Expenses	1,01,27,640.95	1,03,849.34
	<b>Total Interest &amp; Finance Charges</b>		

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

(Amount in ₹)

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
250100000	Election expenditures	4,52,145.00	2,81,39,312.20
250200000	Own Programmes	1,49,49,509.00	-
250300000	Share in Programmes of Others	-	97,39,987.00
250400000	Programme Expenditure from Grants	67,93,555.00	-
250500000	Expenditure on Transferred Functions	-	-
250600000	Expenditure on Transferred Institutions	-	-
	<b>Total Programme Expenditure</b>	<b>2,21,95,209.00</b>	<b>3,78,79,299.20</b>





# Schedule to Income & Expenditure for the year ended 31st March 2020

**Schedule I-15: Revenue Grants, Contributions & subsidies [Code No 260]** (Amount in ₹)

Code No.	Particulars	Current Year (2019-20)	Previous Year (2018-19)
1	2	3	4
260100000	Grants	21,63,034.00	85,000.00
260200000	Contribution	38,430.00	-
260300000	Subsidies	-	-
	<b>Total Revenue Grants, Contributions &amp; subsidies</b>	<b>22,01,464.00</b>	<b>85,000.00</b>

**Schedule I-16: Provisions & Write off [Code No 270]** (Amount in ₹)

Code No.	Particulars	Current Year (2019-20)	Current Year (2018-19)
1	2	3	4
270100000	Provisions for Doubtful receivables	29,33,01,399.01	1,37,02,20,534.77
270200000	Provision for other Assets	-	-
270300000	Revenues written off	-	-
270400000	Assets written off	-	-
270500000	Miscellaneous Expenditure written off	192.00	(270.48)
	<b>Total Provisions &amp; Write off</b>	<b>29,33,01,591.01</b>	<b>1,37,02,20,264.29</b>

**Schedule I-17: Miscellaneous Expenditure [Code No 271]** (Amount in ₹)

Code No.	Particulars	Current Year (2019-20)	Current Year (2018-19)
1	2	3	4
271100000	Loss on disposal of Assets	17,61,071.18	-
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	-	-
	<b>Total Miscellaneous Expenditures</b>	<b>17,61,071.18</b>	<b>-</b>

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

Code No.	Particulars	Current Year (2019-20)	Current Year (2018-19)
1	2	3	4
	<b>Income</b>		
280100000	Taxes	-	-
280200000	Other - Revenues	-	-
280300000	Recovery of revenues written off	-	-
280400000	Other income	-	-
	<b>Sub - Total Income (a)</b>	<b>-</b>	<b>-</b>
	<b>Expenditures</b>		
280500000	Refund of Taxes	-	-
280600000	Refund of Other - Revenues	4,41,19,224.32	4,88,202.00
280800000	Other Expenses	4,41,19,224.32	4,88,202.00
	<b>Sub - Total Income (b)</b>	<b>(4,41,19,224.32)</b>	<b>(4,88,202.00)</b>
	<b>Total Prior Period (Net) (a-b)</b>	<b>-</b>	<b>-</b>





# Significant Accounting Policies and Notes to Accounts

1

## 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. As the age of receivables were not clearly evident from the records so 25% provision was provided on total opening balance of receivables, total provision of Rs. 29,32,58,255.68 was provided on doubtful debts:

#### **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 are 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 include 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



## Significant Accounting Policies and Notes to Accounts

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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 ULB 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 31.03.2020.

### **8. Employee benefits**

a. Contributions for retirement benefits such as Pension, gratuity, etc., made by the Municipality are recognized on cash basis.

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**

Current investments must be carried in financial statements at lower of cost and fair value which is determined either by category of investment or on an individual investment basis, however, not on the overall basis. Long-term investments must always be carried in financial statements at their cost

### **10. Statement on Contingent Liabilities**

There are no contingent liabilities in the ULB as on 31.03.2020.





# Significant Accounting Policies and Notes to Accounts

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## B. Notes to Financial Statements

### 1. Reserves and surplus

#### I) Municipal General Fund

The net balance in Municipal General Fund as on 31.3.20 was stood with Rs. **(664.56) Crore** after considering the effect of income & expenditure.

#### II) Earmarked Fund

No such fund exists in this ULB.

#### III) Reserves

The Reserve which represent capital contribution was created during the year with Rs. **307.43 Crore/-** by capitalizing the asset and stood as on 31.3.20 with Rs. **312.64 Crore.**

### 2. Grants contributions for specific purposes:

S. No.	Fund Name	Amount (Rs.)
A	Central Govt. Grant Fund :	5,46,16,22,205
B	State Govt. Grant Fund :	10,04,62,75,687
C	Grants from Other Govt. Agencies	60,000
D	Grants from Welfare Bodies	58,59,854
E	Others	8,11,800
Total		15,51,46,29,546

### 3. Loans:

PMC has taken loan from State Government of Rs. 41,00,41,074.00/-

### 4. Current Liabilities and Provisions:

a. **Deposits Received:** Outstanding Security Deposit from contractor as on 31.03.2020 was Rs 24,62,20,784.75 /-.

b. **Deposits work:** No deposit works exists in ULB.

c. **Other Liabilities:** Other liabilities are as follows

S. No.	Liabilities	Amount (Current Year)	Amount (Previous Year)
1	Creditors/ Suppliers	3,41,18,58,189	3,51,21,76,628
2	Employee Liabilities	26,42,67,466	21,19,03,429
3	Interest Accrued and due	96,53,40,015	96,53,40,015



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4	Recoveries Payable	11,62,82,462	8,57,04,891
5	Government Dues Payable	30,79,031	50,34,516
6	Refunds Payable	(3,27,644)	(3,29,938)
7	Advance collection of Revenues	2,52,15,431	2,40,432
8	Others	-	1,17,33,347
	<b>Total</b>	<b>4,78,57,14,950.54</b>	<b>4,79,18,03,320.00</b>

## 5. Fixed Assets and Depreciation:

S. No.	Assets	Accumulated Depreciation up to 31.03.2020	Closing book Value of Fixed Assets
1	Land	-	42,28,68,702.00
2	Building	12,78,81,904.92	24,47,87,553.67
3	Road and Bridges	37,15,65,239.09	1,43,59,06,751.65
4	Sewerage and Drainage	5,47,86,044.45	26,29,28,645.78
5	Water Ways	81,95,79,563.93	5,92,69,586.08
6	Pond and Lakes	-	-
7	Public lighting	19,22,963.20	69,52,747.80
8	Plants and Machinery	3,81,37,814.35	9,57,94,850.65
9	Vehicles	17,24,07,468.29	77,04,23,567.71
10	Office and other equipment	2,38,08,209.80	3,61,11,183.20
11	Furniture & Fittings	37,61,493.01	1,50,32,939.99
12	Other fixed assets	1,84,55,285.30	3,47,82,603.70
	<b>TOTAL</b>	<b>1,63,23,05,986.33</b>	<b>3,38,48,59,132.22</b>

## 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 31.03.2019 was Rs. **5,01,71,65,118.55** /-, constituting land, building, roads, sewerage and drainage, waterways, public lighting, plant & machinery, vehicles, office & other equipments, furniture, fixtures, fittings, electrical appliances and other fixed assets. Classification has been made in accordance with the norms as laid down in BMAM.





## Significant Accounting Policies and Notes to Accounts

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### 6. Investments

Investment made by corporation is as follows:

- From **General Fund** : 4,65,622/-
- From **Other Fund** : 16,16,56,183/-

### 7. Currents Assets, Loans & Advances

I) **Stock in hand:** 63,24,410.00/-

#### II) Sundry Debtors and provision :

Sundry Debtors include amount receivable for property tax. The gross amount receivable is Rs. **1,17,30,33,023** /- and the net amount is Rs. **87,97,74,767** /- after considering provision of Rs. **29,32,58,256** /- 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	-	1,17,30,33,023	-	-	-	1,17,30,33,023
Rate of provision	0%	25%	50%	75%	100%	-
Provision made on 31 <sup>st</sup> March 2020	-	29,32,58,256	-	-	-	29,32,58,256

#### III) Prepaid Expenses:

ULB has not given any advance regarding any expense as on 31.03.2020. Hence, there were no prepaid expenses as on date.

#### IV) Cash and Bank Balances:

##### a. Cash balance:

There was Cash balance in hand as on 31.03.2020 is Rs. (7,275).

##### b. Bank balance:

The Bank Balances of Patna Municipal Corporation as on 31.03.2020 is Rs.5,24,41,87,552/-.



## Significant Accounting Policies and Notes to Accounts

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### v) Loans, Advances and Deposits

#### a. Advance to Contractors

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

#### b. Loan & advance to employees

The balance of Loan & advances to the employees as on 31<sup>st</sup> March 2020 is Rs. 4,54,36,416/-.

