



PATNA MUNICIPAL CORPORATION

ANNUAL FINANCIAL STATEMENT 2008-2009 (REVISED)



SREI Infrastructure Finance Ltd.
(Infrastructure Advisory Group), Kolkata
Contract No.: SPUR-TAST/2010-08/07/036

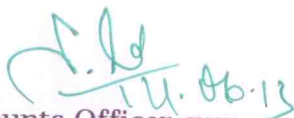
THE PATNA MUNICIPAL CORPORATION

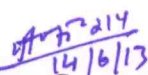
PATNA, BIHAR

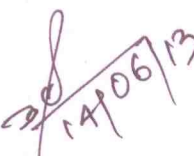


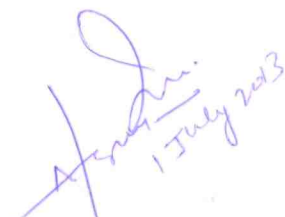
PREFACE

The Annual Financial Statement of Patna Municipal Corporation incorporating figures of Patna Water Board and PRDA (Dissolved) for the financial year 2008-09 has been prepared by the SREI INFRASTRUCTURE FINANCE LIMITED under SPUR programme of UD&HD UNDER Contract No.: SPUR-TAST/2010-08/07/036 . It is duly signed and stamped by SREI.


Accounts Officer cum
Nodal Officer, DEAS
Project


Finance Controller,
Patna Municipal
Corporation


Municipal
Commissioner,
Patna Municipal
Corporation


Mayor,
Patna Municipal
Corporation



SREI

CONTENTS

- 1. Consolidated Annual Financial Statement for 2008-09 for Patna Municipal Corporation (PMC)**
- 2. Consolidated Annual Financial Statement for 2008-09 for Patna Regional Development Authority (PRDA)**
- 3. Notes on Accounts**

PATNA MUNICIPAL CORPORATION

BALANCE SHEET AS AT MARCH 31, 2009

CODE NO.	PARTICULARS	SCHEDULE NO.	CURRENT YEAR	PREVIOUS YEAR
LIABILITIES			AMOUNT (Rs.)	AMOUNT (Rs.)
	RESERVES & SURPLUS			
310000000	Municipal (General) Fund	B-1	37,03,09,855	53,63,55,199
311000000	Earmarked Funds	B-2	-	-
311000000	Reserves	B-3	-	-
	Total Reserves & Surplus		37,03,09,855	53,63,55,199
320000000	GRANTS/CONTRIBUTIONS FOR SPECIFIC PURPOSE	B-4	160,59,83,301	91,33,82,402
	LOANS			
330000000	Secured Loans	B-5	-	-
331000000	Unsecured Loans	B-6	41,00,41,074	41,00,41,074
	Total Loans		41,00,41,074	41,00,41,074
	CURRENT LIABILITIES & PROVISIONS			
340000000	Deposits Received	B-7	2,87,720	14,12,434
341000000	Deposit works	B-8	-	-
350000000	Other Liabilities (Sundry Creditors)	B-9	56,04,54,865	52,23,44,397
360000000	Provisions	B-10	8,44,06,197	8,44,06,197
	Total Current Liabilities & Provisions		64,51,48,782	60,81,63,028
	TOTAL LIABILITIES		303,14,83,012	246,79,41,704
ASSETS			AMOUNT (Rs.)	AMOUNT (Rs.)
	FIXED ASSETS	B-11		
410000000	Gross Block		130,73,84,391	98,36,14,091
411000000	Less : Accumulated Depreciation		23,65,42,157	20,45,78,319
	Net Block		107,08,42,234	77,90,35,772
412000000	Capital Work-in-progress			
	Total Fixed Assets		107,08,42,234	77,90,35,772
	INVESTMENTS			
420000000	Investment – General Fund	B-12	9,09,62,000	29,19,55,133
421000000	Investment – Other Funds	B-13	9,91,34,389	32,29,94,416
	Total Investments		19,00,96,389	61,49,49,549
	CURRENT ASSETS, LOANS AND ADVANCES			
430000000	Stock in Hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)			
431000000	Gross amount outstanding	B-15	218,11,44,927	209,27,31,788
432000000	Less : Accumulated provision against		184,88,70,360	176,80,45,903
	Bad and Doubtful Receivables			
	Net amount outstanding		33,22,74,567	32,46,85,885
440000000	Prepaid Expenses	B-16	-	-
450000000	Cash and Bank Balances	B-17	28,98,15,796	21,81,39,939
460000000	Loans, Advances and Deposits	B-18	96,59,71,781	38,25,17,022
	Less : Accumulated Provision against		-	-
461000000	Loans and Advances			
	Net amount outstanding		96,59,71,781	38,25,17,022
	Total Current Assets, Loans and Advances		158,80,62,144	92,53,42,846
470000000	Other Assets	B-19	18,24,82,245	14,86,13,537
480000000	Miscellaneous Expenditure	B-20	-	-
	(to the extent not written off or adjusted)		18,24,82,245	14,86,13,537
	TOTAL ASSETS		303,14,83,012	246,79,41,704

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-1 Municipal (General) Fund [Code No.310]

Code No.	Particulars	Opening Balance as per last account	Additions during the year*	Total	Deductions during the year**	Balance at the end of the year
310100000	Municipal Fund	53,63,55,199	95,07,859	54,58,63,058	11,177.00	54,58,51,881
310900000	Excess of Income over Expenditure		-175,542,026	-175,542,026		-175,542,026
Total Municipal Fund		53,63,55,199	-166,034,167	37,03,21,032	11,177.00	37,03,09,855

* Additions include contributions towards the Fund, Adjustments to Opening Balance Sheet and also Excess of Income over Expenditure

** Deductions include Contributions from the Fund, Adjustments to Opening Balance Sheet and also Excess of Expenditure over Income

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-2 Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund) [Code No.311]

Particulars	Water Supply Fund	Drainage & Sewerage Fund	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund for Contingent Staff
Code No.						
a. Opening Balance	a					
b. Additions to Special Fund						
i. Transfer from Municipal Fund						
ii. Interest/Dividend earned on Special Fund Investments						
iii. Profit on disposal of Special Fund Investments						
iv. Appreciation in value of Special Fund Investments						
v. Other Additions						
Sub-total	b	-	-	-	-	-
Total	a + b	-	-	-	-	-
c. Payments out of Funds						
i. Capital Expenditure on:						
Fixed Assets						
Others						
Sub-total	i	-	-	-	-	-
ii. Revenue Expenditure on;						
Salary, Wages and allowances etc.						
Rent						
Other administrative charges						
Sub-total	ii	-	-	-	-	-
iii. Others:						
Loss on disposal of Special Fund Investments						
Diminution in Value of Special Fund Investments						
Transferred to Municipal Fund						
Sub-total	iii	-	-	-	-	-
Total (i + ii + iii)	c	-	-	-	-	-
Net Balance at the year-end	a + b - c	-	-	-	-	-
Grand Total of Special Funds						-

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-3 Reserves [Code No 312]

Code No.	Particulars	Opening Balance	Additions during the year	Total	Deductions during the year	Balance at the end of the Current Year
312100000	Capital Contribution					
312110000	Capital Reserve					
312200000	Borrowing Redemption Reserve					
312300000	Special Funds (Utilized)					
312400000	Statutory Reserve					
312500000	General Reserve					
312600000	Revaluation Reserve					
Total Municipal Fund		-	-	-	-	-

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-4 Grants & Contribution for Specific Purposes [Code No 320]

Particulars		Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.								
a. Opening Balance	a		91,33,82,402					
b. Additions to the Grants *								
i. Grant received during the year			70,56,15,387					
ii. Interest/Dividend earned on Grant Investments								
iii. Profit on disposal of Grant Investments								
iv. Appreciation in Value of Grant Investments								
v. Other Additions								
Sub-total	b	-	70,56,15,387	-	-	-	-	-
Total	a + b	-	161,89,97,789	-	-	-	-	-
c. Payments out of Funds								
i. Expenditure on:								
Fixed Assets *								
Others			1,30,14,488					
Sub-total	i	-	1,30,14,488	-	-	-	-	-
ii. Revenue Expenditure on;								
Salary, Wages and allowances etc.								
Rent								
Other								
Sub-total	ii	-	-	-	-	-	-	-
iii. Others:								
Loss on disposal of Special Fund Investments								
Diminution in Value of Special Fund Investments								
Grants Refunded								
Sub-total	iii	-	-	-	-	-	-	-
Total (i + ii + iii)	c	-	1,30,14,488	-	-	-	-	-
Net Balance at the year-end	a + b - c	-	160,59,83,301	-	-	-	-	-
Total Grants & Contributions for Specific Purposes								160,59,83,301

* For transferring completed capital assets, expenditure incurred will be capitalized and assets will be taken to Fixed Assets schedule (B-11) and Capital contribution will be increased by the same amount.

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-5 Secured Loans [Code No 330]

Code No.	Particulars	Current Year	Previous Year
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 & other financial institutions		
330600000	Other Term Loans		
330700000	Bonds & debentures		
330800000	Other Loans		
Total Secured Loans		-	-

Schedule B-6 Unsecured Loans [Code No 331]

Code No.	Particulars	Current Year	Previous Year
331100000	Loans from Central Government		
331200000	Loans from State Government	41,00,41,074	41,00,41,074
331300000	Loans from Govt. bodies & Associations		
331400000	Loans from international agencies		
331500000	Loans from banks & other financial institutions		
331600000	Other Term Loans		
331700000	Bonds & debentures		
331800000	Other Loans		
Total Unsecured Loans		41,00,41,074	41,00,41,074

Schedule B-7 Deposits Received [Code No 340]

Code No.	Particulars	Current Year	Previous Year
340100000	Deposits Received - From Suppliers/Contractors	287,720.00	1,412,434.00
340200000	Deposit Revenues		
340300000	Deposits Received From staff		
340800000	Deposits Received From Others		
Total deposits received		287,720.00	1,412,434.00

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-8 Deposits Works [Code No 341]

Code No.	Particulars	Opening balance as the beginning of the year	Additions during the current year	Utilization/ expenditure	Balance outstanding at the end of the current year
341100000	Civil				-
341200000	Electrical				-
341300000	Others				-
Total of deposit works		-	-	-	-

Schedule B-9 Other Liabilities (Sundry Creditors) [Code No 350]

Code No.	Particulars	Current Year	Previous Year
350100000	Creditors	49,27,031	1,29,762
350110000	Employee Liabilities	2,56,69,891	1,11,30,631
350120000	Interest Accrued and Due	48,55,91,952	48,55,91,952
350200000	Recoveries Payable	4,41,57,211	2,52,51,082
350300000	Government Dues Payable	1,08,780	2,40,970
350400000	Refunds Payable	-	-
350410000	Advance Collection of Revenues		
350800000	Others		
Total Other liabilities (Sundry Creditors)		56,04,54,865	52,23,44,397

Schedule B-10 Provisions [Code No. 360]

Code No.	Particulars	Current Year	Previous Year
360100000	Provision for Expenditures	8,44,06,197	8,44,06,197
360200000	Provision for Interest		
360300000	Provision for Other Assets	-	-
Total Provisions		8,44,06,197	8,44,06,197

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-11 Fixed Assets [Code No. 410 & 411]

Code No.	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period §	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	At the end of previous year
410100000	Land	13,352	31,70,21,392	10,521	31,70,24,223	-	-	-	-	31,70,24,223	13,352
410200000	Buildings	21,86,31,547	1,35,258	-	21,87,66,805	2,37,03,828	3,32,811	-	2,40,36,639	19,47,30,166	19,49,27,719
	Infrastructure Assets	-	-	-	-	-	-	-	-	-	-
410300000	Roads and Bridges	-	2,302	-	2,302	-	-	-	-	2,302	-
410310000	Sewerage and drainage	2,637	-	656	1,981	-	-	-	-	1,981	2,637
410320000	Water ways	75,98,24,348	-	-	75,98,24,348	17,77,07,024	2,98,93,614	-	20,76,00,638	55,22,23,710	58,21,17,324
410330000	Public Lighting	-	31,78,781	-	31,78,781	-	10,59,488	-	10,59,488	21,19,293	-
	Other assets	-	-	-	-	-	-	-	-	-	-
410400000	Plants & Machinery	9,342	24,34,953	-	24,44,295	-	1,05,583	-	1,05,583	23,38,712	9,342
410500000	Vehicles	45,15,793	4,45,022	-	49,60,815	30,23,728	3,94,313	-	34,18,041	15,42,774	14,92,065
410600000	Office & other equipment	5,64,695	2,52,874	-	8,17,569	-	1,63,193	-	1,63,193	6,54,376	5,64,695
410700000	Furniture, fixtures, fittings and electrical appliances	52,377	3,10,895	-	3,63,272	143,739	14,836	-	1,58,575	2,04,697	-91,362
410800000	Other fixed assets	-	-	-	-	-	-	-	-	-	-
	Total	983,614,091	323,781,477	11,177	1,307,384,391	204,578,319	31,963,838	-	236,542,157	1,070,842,234	779,035,772

§ Additions include fixed assets created out of Earmarked Funds and Grants transferred to Municipality's fixed block as referred to in Schedule B-2 and B-4

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-12 Investments - General Fund [Code 420]

Code No.	Particulars	With whom invested	Face value	Current year Carrying Cost	Previous year Carrying Cost
420100000	Central Government Securities				
420200000	State Government Securities				
410300000	Debentures and Bonds				
410400000	Preference Shares				
410500000	Equity Shares				
410600000	Units of Mutual Funds				
410800000	Other Investments	Schedule Bank	9,09,62,000	9,09,62,000	29,19,55,133
Total of Investments General F		-	9,09,62,000	9,09,62,000	29,19,55,133

Schedule B-13 Investments - Other Funds [Code 421]

Code No.	Particulars	With whom invested	Face value	Current year Carrying Cost	Previous year Carrying Cost
350100000	Central Government Securities				
350110000	State Government Securities				
350120000	Debentures and Bonds				
350200000	Preference Shares				
350300000	Equity Shares				
350400000	Units of Mutual Funds				
350410000	Other Investments	Schedule Banks	9,91,34,389	9,91,34,389	32,29,94,416
Total of Investments Other Fur		-	9,91,34,389	9,91,34,389	32,29,94,416

Schedule B-14 Stock in Hand (Inventories) [Code 430]

Code No.	Particulars	Current Year	Previous Year
430100000	Stores		
430200000	Loose Tools		
410800000	Others		
Total Stock in hand		-	-

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

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

Code No.	Particulars	Gross Amount	Provision for Outstanding Revenues (Code No.432)	Net Amount	Previous year Net amount
431100000	Rec'bles for Property Taxes				
	Less than 5 years *	214,38,81,923	184,88,70,360	29,50,11,563	28,94,49,601
	More than 5 years *			-	
	Sub-total	214,38,81,923	184,88,70,360	29,50,11,563	28,94,49,601
431910000	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Rec'bles of Property Tax	214,38,81,923	184,88,70,360	29,50,11,563	28,94,49,601
431100000	Receivable of Other Taxes				
	Less than 3 years *			-	
	More than 3 years *			-	
	Sub-total	-	-	-	-
431990000	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	-	-	-	-
431200000	Receivables of Cess				
	Less than 3 years *			-	
	More than 3 years *			-	
	Sub-total	-	-	-	-
431300000	Receivables for Fees and User Charges				
	Less than 3 years *			-	
	More than 3 years *			-	
	Sub-total	-	-	-	-
	Sub-total	214,38,81,923	184,88,70,360	29,50,11,563	28,94,49,601
431400000	Receivables from Other Sources				
	Less than 3 years *	3,72,63,004		3,72,63,004	3,52,36,284
	More than 3 years *			-	
	Sub-total	3,72,63,004	0	3,72,63,004	3,52,36,284
431500000	Receivables from Government				
	Total Sundry Debtors(Receivables)	218,11,44,927	184,88,70,360	33,22,74,567	32,46,85,885

* Break up for provision for outstanding revenues are given in Column 4

Schedule B-16 Prepaid Expenses [Code No 440]

Code No.	Particulars	Current Year	Previous Year
440100000	Establishment		
440200000	Administrative		
440300000	Operations & Maintenance		
	Total Prepaid expenses	-	-

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-17 Cash and Bank Balances [Code No 450]

Code No.	Particulars	Current Year	Previous Year
450100000	Cash	37,10,323	31,61,531
	Balance with Bank – Municipal Funds		
450210000	Nationalized Banks	16,96,82,176	6,85,89,631
450220000	Other Scheduled Banks		
450230000	Scheduled Co-operative Banks		
450240000	Post Office	3,21,02,000	77,29,175
450250000	Treasury	8,43,21,297	13,86,59,602
	Sub-total	28,98,15,796	21,81,39,939
	Balance with Bank – Special Funds		
450410000	Nationalized Banks		
450420000	Other Scheduled Banks		
450430000	Scheduled Co-operative Banks		
450440000	Post Office		
450450000	Treasury		
	Sub-total	-	-
	Balance with Bank – Grant Funds		
450610000	Nationalized Banks		
450620000	Other Scheduled Banks		
450630000	Scheduled Co-operative Banks		
450640000	Post Office		
450650000	Treasury		
	Sub-total	-	-
Total Cash and Bank balances		28,98,15,796	21,81,39,939

Schedule B-18 Loans, advances and deposits [Code 460]

Code No.	Particulars	Opening Balance at the beginning of the year	Paid during the current year	Recovered during the year	Balance outstanding at the end of the year
460100000	Loans and Advances to Employees	11,512,539.00			1,18,96,289
460200000	Employee Provident Fund Loans	3,336,467.00			45,71,476
460300000	Loans to Others				
460400000	Advance to Suppliers and Contractors	8,716,233.00			87,16,233
460500000	Advance to Others	491,879.00			2,000
460600000	Deposit with External Agency	358,459,904.00			94,07,85,783
460800000	Other Current Assets				
	Sub-total	382,517,022.00	-	-	96,59,71,781
	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B – 18 (a))				
Total Loans, Advances & Deposits		382,517,022.00	-	-	96,59,71,781

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

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

Code No.	Particulars	Current Year	Previous Year
461100000	Loans to Others		
461200000	Advances		
461300000	Deposits		
Total Accumulated Provision		-	-

Schedule B-19 Other Assets [Code No 470]

Code No.	Particulars	Current Year	Previous Year
470100000	Deposit Works – Expenditure		
470200000	Inter Unit Accounts	18,24,82,245	14,86,13,535
470400000	Suspense Accounts	0	0
Total Other Assets		18,24,82,245	14,86,13,537

Schedule B-20 Miscellaneous Expenditure (to the extent not written off) [Code No 480]

Code No.	Particulars	Current Year	Previous Year
480100000	Loan Issue Expenses		
480200000	Discount on Issue of Loans		
480300000	Others		
Total Miscellaneous expenditure		-	-

PATNA MUNICIPAL CORPORATION

PMC

Year	Office Letter #	Date of disbursement	Net Amount (Rs.)	Year end date	Day till year end	Rate of Interest 13%		No of years till 31-03-2007	Total Interest due as on 31-03-2007	No of years till 31-03-2008	Total Interest due as on 31-03-2008
						Annual Interest	Interest till year end				
1993-94	1363	25-05-1993	45,91,650	31-03-1994	311	5,96,915	5,08,604	13	82,68,492	14	88,65,407
	1524	14-06-1993	15,03,975	31-03-1994	291	1,95,517	1,55,878	13	26,97,595	14	28,93,112
	1525	14-06-1993	8,27,133	31-03-1994	291	1,07,527	85,727	13	14,83,582	14	15,91,109
	2497	08-09-1993	5,12,308	31-03-1994	205	66,600	37,406	13	9,03,206	14	9,69,806
	2946	18-10-1993	22,55,962	31-03-1994	165	2,93,275	1,32,576	13	39,45,152	14	42,38,427
	2865	07-10-1993	22,95,825	31-03-1994	176	2,98,457	1,43,914	13	40,23,858	14	43,22,315
	2865	07-10-1993	68,87,475	31-03-1994	176	8,95,372	4,31,741	13	1,20,71,574	14	1,29,66,945
	2960	18-10-1993	7,68,463	31-03-1994	165	99,900	45,160	13	13,43,863	14	14,43,763
	681	30-03-1994	7,51,987	31-03-1994	2	97,758	536	13	12,71,394	14	13,69,152
2,03,94,778									3,60,08,716		3,86,60,037
1994-95	1090	27-05-1994	45,91,650	31-03-1995	309	5,96,915	5,05,333	12	76,68,307	13	82,65,222
	1093	27-05-1994	15,78,649	31-03-1995	309	2,05,224	1,73,738	12	26,36,430	13	28,41,655
	1430	02-07-1994	1,55,00,000	31-03-1995	273	20,15,000	15,07,110	12	2,56,87,110	13	2,77,02,110
	2324	05-10-1994	30,85,125	31-03-1995	178	4,01,066	1,95,588	12	50,08,383	13	54,09,450
	2433	27-10-1994	9,62,650	31-03-1995	156	1,25,145	53,486	12	15,55,220	13	16,80,365
	2433	27-10-1994	9,62,650	31-03-1995	156	1,25,145	53,486	12	15,55,220	13	16,80,365
	2756	07-12-1994	53,50,429	31-03-1995	115	6,95,556	2,19,148	12	85,65,817	13	92,61,373
	82	21-02-1995	61,70,250	31-03-1995	39	8,02,133	85,707	12	97,11,297	13	1,05,13,430
	303	31-03-1995	30,85,375	31-03-1995	1	4,01,099	1,099	12	48,14,284	13	52,15,383
4,12,86,778									6,72,02,069		7,25,69,351
1995-96	880	31-05-1995	33,99,795	31-03-1996	306	4,41,973	3,70,531	11	52,32,238	12	56,74,211
	963	06-06-1995	20,65,629	31-03-1996	300	2,68,532	2,20,711	11	31,74,561	12	34,43,092
	2423	27-09-1995	33,99,795	31-03-1996	187	4,41,973	2,26,436	11	50,88,143	12	55,30,116
	9	03-01-1996	1,27,88,484	31-03-1996	89	16,62,503	4,05,377	11	1,86,92,910	12	2,03,55,412
	695	27-02-1996	76,84,110	31-03-1996	34	9,98,934	93,051	11	1,10,81,329	12	1,20,80,263
2,93,37,813									4,32,69,179		4,70,83,095
1996-97	3911	05-10-1996	40,00,509	31-03-1997	178	5,20,066	2,53,621	10	54,54,283	11	59,74,349
	4271	01-11-1996	11,52,617	31-03-1997	151	1,49,840	61,989	10	15,60,391	11	17,10,231
	4273	01-11-1996	53,33,250	31-03-1997	151	6,93,323	2,86,827	10	72,20,052	11	79,13,374
	1028	18-03-1997	1,06,66,500	31-03-1997	14	13,86,645	53,186	10	1,39,19,636	11	1,53,06,281
2,11,52,876									2,81,54,362		3,09,04,236
1997-98	3604	13-12-1997	90,72,224	31-03-1998	109	11,79,389	3,52,201	9	1,09,66,703	10	1,21,46,092
	146	19-01-1998	1,94,64,595	31-03-1998	72	25,30,397	4,99,147	9	2,32,72,723	10	2,58,03,120
	372	29-03-1998	1,81,44,448	31-03-1998	3	23,58,778	19,387	9	2,12,48,391	10	2,36,07,170
		01-10-1997	4,04,92,578	31-03-1998	182	52,64,035	26,24,807	9	5,00,01,123	10	5,52,65,158
8,71,73,845									10,54,88,940		11,68,21,540

Year	Office Letter #	Date of disbursement	Net Amount (Rs.)	Year end date	Day till year end	Rate of Interest		No of years till	Total Interest due as on 31-03-2007	No of years till	Total Interest due as on 31-03-2008
						Annual Interest	Interest till year end				
1998-99	1720	11-06-1998	92,25,589	31-03-1999	294	11,99,327	9,66,033	8	1,05,60,645	9	1,17,59,972
	2783	08-08-1998	24,33,074	31-03-1999	236	3,16,300	2,04,512	8	27,34,908	9	30,51,208
	3281	23-09-1998	1,03,78,376	31-03-1999	190	13,49,189	7,02,317	8	1,14,95,829	9	1,28,45,017
	3284	23-09-1998	49,98,730	31-03-1999	190	6,49,835	3,38,270	8	55,36,949	9	61,86,784
	2,70,35,769						3,03,28,332			3,38,42,982	
1999-00	3671	28-10-1999	1,72,39,521	31-03-2000	156	22,41,138	9,57,856	7	1,66,45,820	8	1,88,86,958
	1106	30-03-2000	74,79,051	31-03-2000	2	9,72,277	5,328	7	68,11,264	8	77,83,541
	2,47,18,572						2,34,57,084			2,66,70,499	
2000-01	3708	30-10-2000	80,54,979	31-03-2001	153	10,47,147	4,38,941	6	67,21,825	7	77,68,972
	827	22-03-2001	71,93,362	31-03-2001	10	9,35,137	25,620	6	56,36,443	7	65,71,580
	1,52,48,341						1,23,58,267			1,43,40,552	
2001-02	2034	12-07-2001	1,68,76,256	31-03-2002	263	21,93,913	15,80,820	5	1,25,50,386	6	1,47,44,299
	2207	12-07-2001	1,39,77,705	31-03-2002	263	18,17,102	13,09,309	5	1,03,94,817	6	1,22,11,919
	3,08,53,961						2,29,45,203			2,69,56,218	
2002-03	2125	19-07-2002	56,25,419	31-03-2003	256	7,31,304	5,12,915	4	34,38,133	5	41,69,437
	2305	09-08-2002	1,03,06,288	31-03-2003	235	13,39,817	8,62,622	4	62,21,892	5	75,61,709
	1,59,31,707						96,60,025			1,17,31,147	
2003-04	2947	15-09-2003	1,32,04,902	31-03-2004	199	17,16,637	9,35,920	3	60,85,832	4	78,02,469
	32	03-01-2004	2,50,00,000	31-03-2004	89	32,50,000	7,92,466	3	1,05,42,466	4	1,37,92,466
	132	13-01-2004	1,00,00,000	31-03-2004	79	13,00,000	2,81,370	3	41,81,370	4	54,81,370
	4,82,04,902						2,08,09,667			2,70,76,305	
2004-05		01-10-2004	2,50,83,555	31-03-2005	182	32,60,862	16,25,964	2	81,47,688	3	1,14,08,551
	2,50,83,555						81,47,688			1,14,08,551	
TOTAL			38,64,22,897				40,78,29,534			45,80,64,511	
											5,02,34,977

PATNA MUNICIPAL CORPORATION

Water Supply Division

Year	Office Letter #	Date of disbursement	Net Amount (Rs.)	Year end date	Day till year end	Rate of Interest	13%	No of years till 31-03-2007	Total Interest due as on 31-03-2007	No of years till 31-03-2008	Total Interest due as on 31-03-2008	
						Annual Interest	Interest till year end					
1993-94	2491	08-09-1993	5,12,308	31-03-1994	205	66,600	37,406	13	9,03,206	14	9,69,806	
	2960	15-10-1993	7,68,463	31-03-1994	168	99,900	45,981	13	13,44,684	14	14,44,584	
	680	30-03-1994	2,56,154	31-03-1994	2	33,300	182	13	4,33,083	14	4,66,383	
15,36,925									26,80,973	28,80,773		
1994-95	2158	19-09-1994	5,12,308	31-03-1995	194	66,600	35,398	12	8,34,599	13	9,01,199	
	2433	27-10-1994	70,137	31-03-1995	156	9,118	3,897	12	1,13,311	13	1,22,428	
	2433	27-10-1994	70,137	31-03-1995	156	9,118	3,897	12	1,13,311	13	1,22,428	
	2848	13-12-1994	6,90,841	31-03-1995	109	89,809	26,820	12	11,04,532	13	11,94,341	
13,43,423									21,65,752	23,40,397		
1995-96	2421	26-09-1995	4,85,126	31-03-1996	188	63,066	32,484	11	7,26,214	12	7,89,280	
	2635	19-10-1995	3,90,846	31-03-1996	165	50,810	22,969	11	5,81,879	12	6,32,689	
	748	11-03-1996	26,05,640	31-03-1996	21	3,38,733	19,489	11	37,45,554	12	40,84,287	
34,81,612									50,53,646	55,06,256		
1996-97	4202	24-10-1996	11,72,511	31-03-1997	159	1,52,426	66,399	10	15,90,664	11	17,43,090	
	1027	12-03-1999	11,72,511	31-03-1997	-710	1,52,426	-296,501	10	12,27,764	11	13,80,190	
23,45,022									28,18,427	31,23,280		
1997-98	3276	23-09-1997	7,81,693	31-03-1998	190	1,01,620	52,898	9	9,67,479	10	10,69,099	
	7,81,693									9,67,479	10,69,099	
1998-99	3491	21-10-1998	8,25,198	31-03-1999	162	1,07,276	47,613	8	9,05,819	9	10,13,094	
	570	24-02-1999	16,50,396	31-03-1999	36	2,14,551	21,161	8	17,37,573	9	19,52,125	
24,75,594									26,43,392	29,65,219		
1999-00	3671	28-10-1999	24,58,137	31-03-2000	156	3,19,558	1,36,578	7	23,73,483	8	26,93,041	
	24,58,137									23,73,483	26,93,041	
2000-01	827	22-03-2001	23,24,340	31-03-2001	10	3,02,164	8,278	6	18,21,264	7	21,23,428	
	23,24,340									18,21,264	21,23,428	
2001-02	3304	20-10-2001	23,03,631	31-03-2002	163	2,99,472	1,33,737	5	16,31,097	6	19,30,569	
	23,03,631									16,31,097	19,30,569	
2002-03	2125	19-07-2002	7,67,877	31-03-2003	256	99,824	70,014	4	4,69,310	5	5,69,134	
	2305	09-08-2002	14,55,513	31-03-2003	235	1,89,217	1,21,824	4	8,78,691	5	10,67,908	
				31-03-2003	37712	0	0	4	0	5	0	
22,23,390									13,48,001	16,37,041		
2003-04	641	14-02-2004	23,44,410	31-03-2004	47	3,04,773	39,245	3	9,53,565	4	12,58,338	
	23,44,410									9,53,565	12,58,338	
TOTAL			2,36,18,177							2,44,57,078	2,75,27,441	
												30,70,363

Sub Schedule to Schedule B17

Balance with Bank – Municipal Funds			143,469,273
Bank Of Baroda (Expend.A/C 20955)NCC	450211001	9,304,261	-
Bank of Baroda A/c No. 00030100008721	450211002	4,366,766	-
Bank Of Baroda A/C No. 14764	450211003	404,775	-
Bank of Baroda A/c No. 18734	450211004	1,806,650	-
Bank of Baroda A/c No.100090 (450210100)	450211005	-	-
Bank of Baroda A/c. No. 00030100009684	450211006	84,152,001	-
Bank of Baroda A/c. No. 100002	450211007	134,332	-
Bank of Baroda A/c. No. 102767	450211008	2,350,425	-
Bank of Baroda A/c. No. 18711	450211009	8,387,660	-
Bank of Baroda Gulzarbagh A/c No 12638	450211010	-	-
Bank Of Baroda Gulzarbagh,A/c-10502	450211011	3,369,110	-
Bank of Baroda SB-10823 Gulz Br	450211012	5,881,817	-
Bank of Baroda, Main Br. A/c No.20968	450211013	-	-
Bank of India A/c No 16274	450212001	842,157	-
Bank of India A/c No. 6322	450212002	1,644,707	-
Canara Bank A/c. No. 51597	450213001	6,240,594	-
Canara Bank Exhibition Road Patna(A/c 51777)	450213002	3,289,622	-
Corporation Bank (CA/01/001748)	450214001	8,577,249	-
Indian Bank (A/c. 537818823)	450215001	-	4,258,483
Indian Bank CA 11085	450215002	7,818,964	-
Indian Bank Jhauganj	450215003	-	-
PNB A/C (OLD)554	450216001	84,574	-
PNB A/C 228(Old)	450216002	85,761	-
Punjab National Bank (A/c.3041002100033267)	450216003	-	2,521,147
SBI Secr. Br. 01100051132	450217001	-	493,401
State Bank Sec. (A/c. 01000050407)	450217002	3,882,810	-
U.B. I. A/C No. 2054	450218001	-	2,415,657
U.B.I. A/C No. 26010	450218002	-	-
Union Bank 2026	450219001	1,564,312	-
UTI Bank (A/c:-142010200008822)	450220001	-	1,030,586
General Post Office	450240001	5,813,955	-
PMC Treasury A/c.	450250001	138,659,602	-
			5,813,955
			138,659,602

PATNA MUNICIPAL CORPORATION

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31.03.2009

CODE NO.	ITEM/HEAD OF ACCOUNT	SCHEDULE NO	CURRENT YEAR	PREVIOUS YEAR
INCOME				
110000000	Tax Revenue	I-1	26,98,13,045	27,32,66,471
120000000	Assigned Revenues & Compensation	I-2	-	22,29,10,234
130000000	Rental Income from Municipal Properties	I-3	10,15,650	18,91,847
140000000	Fees & UserCharges	I-4	35,25,604	46,17,052
150000000	Sale & HireCharges	I-5	1,18,066	5,18,195
160000000	Revenue Grants, Contributions & Compensation	I-6	19,02,29,035	8,12,84,280
170000000	Income from Investments	I-7	82,26,029	48,53,160
171000000	Interest Earned	I-8	11,664	1,08,614
180000000	Other Income	I-9	9,43,349	33,72,951
A	Total-INCOME		47,38,82,442	59,28,22,804
EXPENDITURE				
210000000	Establishment Expenditures	I-10	46,46,36,665	33,07,64,800
220000000	Administrative Expenditures	I-11	88,77,480	1,55,13,434
230000000	Operations & Maintenance	I-12	6,29,28,553	3,73,65,285
240000000	Interest & Finance Expenditures	I-13	35,876	5,33,27,764
250000000	Programme Expenses	I-14	1,45,525	57,91,272
260000000	Revenue Grants & Contributions	I-15	-	-
270000000	Provisions & Writeoff	I-16	8,08,36,531	8,07,07,549
271000000	Miscellaneous Expenditures	I-17	-	-
272000000	Depreciation		3,19,63,838	3,06,94,546
B	Total-EXPENDITURE		64,94,24,468	55,41,64,650
A-B	Gross surplus/(deficit) of Income over Expenditure before Prior PeriodItems		(175,542,026)	3,86,58,154
280000000	Add: Prior period Items (Net)	I-18	-	(1,045,769)
	Gross surplus/(deficit) of Income over Expenditure before Prior PeriodItems		(175,542,026)	3,76,12,385
290000000	Less: Transfer to Reserve Funds			
	Net Balance being surplus/deficit carried over toMunicipalFund		(175,542,026)	3,76,12,385

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2009

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

Code No.	Particulars	Current Year	Previous Year
110010000	Holding Tax	26,04,73,195	27,05,24,687
110020000	Water Tax	5,13,820	600
110030000	Latrine Tax	2,90,825	83,800
110050000	Lighting Tax		-
110070000	Vehicle Tax	2,04,457	44,007
110080000	Tax on Animals	32,700	2,69,350
110100000	Profession Tax	1,50,600	1,51,550
110110000	Advertisement Tax		-
110160000	Entertainment Tax		-
110170000	Tower Tax	65,10,000	-
110510000	Octroi & Toll		-
110520000	Cess		-
110800000	Other Taxes	16,37,448	21,92,477
	Sub-total	26,98,13,045	27,32,66,471
110900000	Less Tax Remissions and Refund [Schedule1-1(a)]	-	-
	Sub-total	-	-
	Total Tax Revenue	269,813,045	273,266,471

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

Code No	Particulars	Current Year	Previous Year
110900100	Holding Taxes		
110900200	Water Tax		
110900300	Latrine tax		
110900400	Education Cess		
110900500	Health Cess		
110900700	Advertisement Tax		
110909900	Others		
	Total Refund and Remission of Tax Revenues	-	-

PATNA MUNICIPAL CORPORATION

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

Code No	Particulars	Current Year	Previous Year
120100000	Taxes and Duties collected by others		22,29,10,234
120200000	Compensation in lieu of Taxes/duties		
120300000	Compensations in lieu of Concessions		
	Total Assigned Revenues & Compensation	-	22,29,10,234

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

Minor Code No	Particulars	Current Year	Previous Year
130100000	Rent from Civic Amenities	10,06,649	18,22,420
130200000	Rent from Buildings	9,001	69,427
130300000	Rent from Guest Houses		
130400000	Rent from lease of lands		
130500000	Lease rentals Others		
130800000	Other rents		
	Sub-Total	10,15,650	18,91,847
	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total Rental Income from Municipal Properties	10,15,650	18,91,847

PATNA MUNICIPAL CORPORATION

Schedule I-4: Fees & User Charges [Code No.140]

Schedule I-4(a): Fees & User Charges – Functionwise

Code No	Particulars	Current Year	Previous Year
	Municipal Body Administration Finance, Accounts, Audit Election RecordRoom Estate Stores&Purchase Workshop		
	Total Income from Fees & User Charges – Functionwise	-	-

Schedule I-4(b): Fees & User Charges – Income Head-wise

Code No	Particulars	Current Year	Previous Year
140100000	Empanelment & Registration Charges/Fees	6,48,708	7,55,486
140110000	Licensing Fees		4,411
140120000	Fees for Grant of Permit		90,254
140130000	Fees for Certificate or Extract	1,60,541	4,42,928
140140000	Development Charges		-
140150000	Regularisation Fees	85,910	63,187
140200000	Penalties and Fines	35,397	17,891
140400000	Other Fees	2,69,199	5,25,974
140500000	User Charges	23,25,849	25,23,993
140600000	Entry Fees		30,609
140700000	Service / Administrative Charges		1,62,319
140800000	Other Charges		
	Sub-Total	35,25,604	46,17,052
140900000	Less: Fees & User Charges Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges – Income head- wise	35,25,604	46,17,052

PATNA MUNICIPAL CORPORATION

Schedule I- 5: Sale & Hire Charges

Schedule I-5 (a): Sale & Hire Charges – Functionwise [CodeNo150]

Code No	Particulars	Current Year	Previous Year
	Municipal Body		
	Administration		
	Finance, Accounts, Audit		
	Election		
	RecordRoom		
	Estate		
	Stores & Purchase		
	Workshop		
	Total Income from Sale & Hire charges – Functionwise	-	-

Schedule I-5 (b): Sale & Hire Charges –Income head-wise[Code150]

Code No	Particulars	Current Year	Previous Year
150100000	Sale of Products	12,301	
150110000	Sale of Forms & Publications	1,03,565	1,17,120
150120000	Sale of Stores & Scrap	2,000	4,01,075
150300000	Sale of Others		
150400000	Hire Charges for Vehicles		
150410000	Hire Charges for Equipment	200	
	Total Income from Sale & Hire Charges – Incomehead-wise	1,18,066	5,18,195

PATNA MUNICIPAL CORPORATION

Schedule I-6: Revenue Grants, Contributions & Subsidies [CodeNo160]

Code No	Particulars	Current Year	Previous Year
160100000	Revenue Grant	19,02,29,035	8,12,84,280
160200000	Re-imbursement of expenses		
160300000	Contribution towards Scheme		
	Total Revenue Grants, Contributions & Subsidies	19,02,29,035	8,12,84,280

Schedule I-7: Income from Investments – General Fund [CodeNo170]

Code No	Particulars	Current Year	Previous Year
170100000	Interest	82,26,029	48,53,160
170200000	Dividend		
170300000	Income from projects taken upon commercial basis		
170400000	Profit in Sale of Investments		
170800000	Others		
	Total Income from Investments	82,26,029	48,53,160

Schedule I-8: Interest Earned [CodeNo171]

Minor Code No	Particulars	Current Year	Previous Year
171100000	Interest from Bank Accounts	11,664	1,08,614
171200000	Interest on Loans and advances to Employees		
171300000	Interest on loans to others		
171400000	Interest on Debtors & Other Receivables		
171800000	Other Interest		
	Total.– Interest Earned	11,664	1,08,614

PATNA MUNICIPAL CORPORATION

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

Code No	Particulars	Current Year	Previous Year
180100000	Deposits Forfeited		
180110000	Lapsed Deposits		
180200000	Insurance Claim Recovery		
180300000	Profit on Disposal of Fixed Assets		
180400000	Recovery from Employees	13,161	1,65,947
180500000	Unclaimed Refund Payable/Liabilities written back		
180600000	Excess Provisions written back		
180800000	Miscellaneous Income	9,30,188	32,07,004
	Total Other Income	9,43,349	33,72,951

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

Schedule I-10(a): Establishment Expenditures– Functionwise

Code No	Particulars	Current Year	Previous Year
	Municipal Body Administration Finance, Accounts, Audit Election Record Room		
	Estate		
	Stores & Purchase Workshop Census		
	Total establishment expenditures – Function Wise	-	-

Schedule I-10 (b): Establishment Expenditures–Expenditure head-wise

Code No	Particulars	Current Year	Previous Year
210100000	Salaries, Wages and Bonus	37,74,27,436	29,20,39,931
210200000	Benefits and Allowances	39,08,495	16,52,530
210300000	Pension Contribution	34,36,724	99,00,769
210400000	Other Terminal & Retirement Benefits	7,61,48,432	2,69,98,741
210800000	Other	37,15,578	1,72,829
	Total establishment expenditures expenditure head wise	46,46,36,665	33,07,64,800

PATNA MUNICIPAL CORPORATION**Schedule I-11: Administrative Expenditures[CodeNo220]****Schedule I-11(a): Administrative Expenditures– Functionwise**

Code No	Particulars	Current Year	Previous Year
	MunicipalBody Administration Finance,Accounts,Audit Election RecordRoom Estate Stores&Purchase Workshop Census		
	Total Administrative Expenditures – Function Wise	-	-

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

Code No	Particulars	Current Year	Previous Year
220100000	Rent, Rates and Taxes	10,04,623	70,650
220110000	Office maintenance	82,245	15,41,322
220120000	Communication Expenditures	2,72,337	2,59,360
220200000	Books & Periodicals	5,077	23,934
220210000	Printing and Stationery	1,83,457	6,95,537
220300000	Travelling & Conveyance	2,74,143	77,83,188
220400000	Insurance	3,07,079	4,86,487
220500000	Audit Fees	-	-
220510000	Legal Expenses	5,89,530	9,82,115
220520000	Professional and other Fee	0	3,66,659
220600000	Advertisement & Publicity	29,91,225	9,07,298
220610000	Membership & subscriptions	-	-
220800000	Others	31,67,764	23,96,884
	Total administrative expenditures – expenditure head wise	88,77,480	1,55,13,434

PATNA MUNICIPAL CORPORATION**Schedule I-12: Operations and Maintenance [Code No 230]****Schedule I-12(a): Operations & Maintenance Expenditures – Function wise**

Code No	Particulars	Current Year	Previous Year
	MunicipalBody Administration Finance,Accounts,Audit Election RecordRoom Estate Stores & Purchase Workshop Census		
	Total Operations & Maintenance expenditures – Function wise	-	-

Schedule I-12 (b): Operations & Maintenance – Expenditure head-wise

Code No	Particulars	Current Year	Previous Year
230100000	Power & Fuel	3,09,45,142	19,95,600
230200000	Bulk Purchases	-	-
230300000	Consumption of Stores	27,52,349	20,79,143
230400000	HireCharges	26,93,713	10,98,270
230500000	Repairs & maintenance–Infrastructure Assets	1,72,44,423	1,84,01,949
230510000	Repairs & maintenance–Civic Amenities	1,15,207	2,53,520
230520000	Repairs & maintenance–Buildings	8,96,078	1,32,742
230530000	Repairs & maintenance–Vehicles	15,95,794	99,21,856
230590000	Repairs & maintenance–Others	28,18,506	17,26,234
230800000	Other operating & maintenance expenses	38,67,341	17,55,971
	Total operations & maintenance expenditure head	6,29,28,553	3,73,65,285

PATNA MUNICIPAL CORPORATION**Schedule I-13: Interest & Finance Charges [CodeNo240]**

Code No	Particulars	Current Year	Previous Year
240100000	Interest on Loans from Central Government	-	-
240200000	Interest on Loans from State Government	-	5,33,05,340
240300000	Interest on Loans from Government Bodies & associations	-	-
240400000	Interest on Loans from International Agencies	-	-
240500000	Interest on Loans from Banks & Other Financial Institutions	1,780	-
240600000	Other Interest	-	-
240700000	Bank Charges	34,096	22,424
240800000	Other Finance Expenses	-	-
	Total Interest & Finance Charges	35,876	5,33,27,764

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

Code No	Particulars	Current Year	Previous Year
250100000	Election Expenditures	-	-
250200000	Own Programmes	74,525	13,93,355
250300000	Share in Programmes of others	-	-
250400000	Programme Expenditure from Grants	71,000	43,97,917
250500000	Expenditure on Transferred Functions	-	-
250600000	Expenditure on Transferred Institutions	-	-
	Total Programme Expenditures	145,525.00	57,91,272

Schedule I-15:Revenue Grants, Contributions & Subsidies[CodeNo260]

Code No	Particulars	Current Year	Previous Year
26,01,00,000	Grants	-	-
26,02,00,000	Contributions	-	-
26,03,00,000	Subsidies	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

PATNA MUNICIPAL CORPORATION

Schedule I-16: Provisions & Write-off [CodeNo270]

Code No	Particulars	Current Year	Previous Year
1	2	3	4
270100000	Provisions for Doubtful receivables	8,08,24,456	8,01,75,549
270200000	Provision for other Assets	-	-
270300000	Revenues written off	-	-
270400000	Assets written off	12,075	5,32,000
270500000	Miscellaneous Expenditure written off	-	-
	Total Provisions & Write off	8,08,36,531	8,07,07,549

Schedule I-17: Miscellaneous Expenditures [CodeNo271]

Code No	Particulars	Current Year	Previous Year
1	2	3	4
271100000	Loss on disposal of Assets		
271200000	Loss on disposal of Investments		
271300000	Decline in the value of Fixed Assets on Revaluation		
271400000	Accidental Loss		
271500000	Diminution in Value of Investments		
	Total Miscellaneous expenditures	-	-

Schedule I-18: Prior Period Items (Net) [CodeNo280]

Code No	Particulars	Current Year	Previous Year
1	2	3	4
	Income		
280100000	Taxes		
280200000	Other-Revenues		
280300000	Recovery of revenues written off		
280400000	Other in come		
	<i>Sub-Total Income(a)</i>	-	-
	Expenditures		
280500000	Refund of Taxes		500
280600000	Refund of Other-Revenues		83,299
280800000	Other Expenses		9,61,970
	<i>Sub-Total Income(b)</i>	-	10,45,769
	TotalPriorPeriod(Net) (a-b)	-	-1,045,769



Patna Regional Development Authority

ANNUAL FINANCIAL STATEMENT 2008-2009 (REVISED)



PATNA REGIONAL DEVELOPMENT AUTHORITY

BALANCE SHEET AS AT MARCH 31, 2009

CODE NO.	PARTICULARS	SCHEDULE NO.	CURRENT YEAR	PREVIOUS YEAR
LIABILITIES			AMOUNT (Rs.)	AMOUNT (Rs.)
	RESERVES & SURPLUS			
310000000	Municipal (General) Fund	B-1	473,574,972	410,347,535
311000000	Earmarked Funds	B-2	-	
311000000	Reserves	B-3	-	
	Total Reserves & Surplus		473,574,972	410,347,535
320000000	GRANTS/CONTRIBUTIONS FOR SPECIFIC PURPOSE	B-4	284,057,605	325,522,224
	LOANS			
330000000	Secured Loans	B-5	-	
331000000	Unsecured Loans	B-6	10,920,000	10,920,000
	Total Loans		10,920,000	10,920,000
	CURRENT LIABILITIES & PROVISIONS			
340000000	Deposits Received	B-7	21,797,482	18,448,809
341000000	Deposit works	B-8	-	-
350000000	Other Liabilities (Sundry Creditors)	B-9	17,601,133	15,705,377
360000000	Provisions	B-10	-	
	Total Current Liabilities & Provisions		39,398,615	34,154,185
TOTAL LIABILITIES			807,951,193	780,943,944
ASSETS			AMOUNT (Rs.)	AMOUNT (Rs.)
	FIXED ASSETS	B-11		
410000000	Gross Block		81,133,746	80,821,540
411000000	Less : Accumulated Depreciation		5,749,306	2,948,853
	Net Block		75,384,440	77,872,687
412000000	Capital Work-in-progress		292,081,208	259,253,688
	Total Fixed Assets		367,465,648	337,126,375
	INVESTMENTS			
420000000	Investment – General Fund	B-12	23,256,671	3,256,671
421000000	Investment – Other Funds	B-13	-	-
	Total Investments		23,256,671	3,256,671
	CURRENT ASSETS, LOANS AND ADVANCES			
430000000	Stock in Hand (Inventories)	B-14		
	Sundry Debtors (Receivables)		-	
431000000	Gross amount outstanding	B-15		
432000000	Less : Accumulated provision against		-	
	Bad and Doubtful Receivables			
	Net amount outstanding			
440000000	Prepaid Expenses	B-16	-	-
450000000	Cash and Bank Balances	B-17	381,157,650	401,798,944
460000000	Loans, Advances and Deposits	B-18	36,071,224	38,761,953
	Less : Accumulated Provision against		-	-
461000000	Loans and Advances		36,071,224	38,761,953
	Net amount outstanding			
	Total Current Assets, Loans and Advances		417,228,874	440,560,897
470000000	Other Assets	B-19		
480000000	Miscellaneous Expenditure	B-20		
	(to the extent not written off or adjusted)			-
TOTAL LIABILITIES			807,951,193	780,943,944

PATNA REGIONAL DEVELOPMENT AUTHORITY

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-1 Municipal (General) Fund [Code No.310]

Code No.	Particulars	Opening Balance as per last account	Additions during the year*	Total	Deductions during the year**	Balance at the end of the year
310100000	Municipal Fund	410,347,535.06	63,123,595.00	473,471,130.06		473,471,130.06
310900000	Excess of Income over Expenditure		103,842.44	103,842.44		103,842.44
Total Municipal Fund		410,347,535.06	63,227,437.44	473,574,972.50	-	473,574,972.50

* Additions include contributions towards the Fund, Adjustments to Opening Balance Sheet and also Excess of Income over Expenditure

** Deductions include Contributions from the Fund, Adjustments to Opening Balance Sheet and also Excess of Expenditure over Income

PATNA REGIONAL DEVELOPMENT AUTHORITY

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-2 Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund) [Code No.311]

Particulars		Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5	Pension Fund for Contingent Staff
Code No.							
a.	Opening Balance	a					
b.	Additions to Special Fund						
i.	Transfer from Municipal Fund						
ii.	Interest/Dividend earned on Special Fund Investments						
iii.	Profit on disposal of Special Fund Investments						
iv.	Appreciation in value of Special Fund Investments						
v.	Other Additions						
	Sub-total	b	-	-	-	-	-
	Total	a + b	-	-	-	-	-
c.	Payments out of Funds						
i.	Capital Expenditure on:						
	Fixed Assets						
	Others						
	Sub-total	i	-	-	-	-	-
ii.	Revenue Expenditure on;						
	Salary, Wages and allowances etc.						
	Rent						
	Other administrative charges						
	Sub-total	ii	-	-	-	-	-
iii.	Others:						
	Loss on disposal of Special Fund Investments						
	Diminution in Value of Special Fund Investments						
	Transferred to Municipal Fund						
	Sub-total	iii	-	-	-	-	-
	Total (i + ii + iii)	c	-	-	-	-	-
	Net Balance at the year-end	a + b - c	-	-	-	-	-
Grand Total of Special Funds							-

PATNA REGIONAL DEVELOPMENT AUTHORITY

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-3 Reserves [Code No 312]

Code No.	Particulars	Opening Balance	Additions during the year	Total	Deductions during the year	Balance at the end of the Current Year
312100000	Capital Contribution					
312110000	Capital Reserve					
312200000	Borrowing Redemption Reserve					
312300000	Special Funds (Utilized)					
312400000	Statutory Reserve					
312500000	General Reserve					
312600000	Revaluation Reserve					
Total Municipal Fund		-	-	-	-	-

PATNA REGIONAL DEVELOPMENT AUTHORITY

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-4 Grants & Contribution for Specific Purposes [Code No 320]

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Grants from Welfare Bodies	Grants from International Organisations	Others
Code No.							
a. Opening Balance	a	325,522,223.60					
b. Additions to the Grants *							
i. Grant received during the year							
ii. Interest/Dividend earned on Grant Investments							
iii. Profit on disposal of Grant Investments							
iv. Appreciation in Value of Grant Investments							
v. Other Additions							
Sub-total	b	-	-	-	-	-	-
Total	a + b	-	325,522,223.60	-	-	-	-
c. Payments out of Funds							
i. Capital Expenditure on:							
Fixed Assets *							
Others							
Sub-total	i	-	-	-	-	-	-
ii. Revenue Expenditure on;							
Salary, Wages and allowances etc.		41,464,618.33					
Rent							
Other administrative charges							
Sub-total	ii	-	41,464,618.33	-	-	-	-
iii. Others:							
Loss on disposal of Special Fund Investments							
Diminution in Value of Special Fund Investments							
Grants Refunded							
Sub-total	iii	-	-	-	-	-	-
Total (i + ii + iii)	c	-	41,464,618.33	-	-	-	-
Net Balance at the year-end	a + b - c	-	284,057,605.27	-	-	-	-
Total Grants & Contributions for Specific Purposes							284,057,605.27

* For transferring completed capital assets, expenditure incurred will be capitalized and assets will be taken to Fixed Assets schedule (B-11) and Capital contribution will be increased by the same amount.

PATNA REGIONAL DEVELOPMENT AUTHORITY

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-5 Secured Loans [Code No 330]

Code No.	Particulars	Current Year	Previous Year
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 & other financial institutions		
330600000	Other Term Loans		
330700000	Bonds & debentures		
330800000	Other Loans		
Total Secured Loans		-	-

Schedule B-6 Unsecured Loans [Code No 331]

Code No.	Particulars	Current Year	Previous Year
331100000	Loans from Central Government		
331200000	Loans from State Government		
331300000	Loans from Govt. bodies & Associations		
331400000	Loans from international agencies		
331500000	Loans from banks & other financial institutions	10,920,000.00	10,920,000.00
331600000	Other Term Loans		
331700000	Bonds & debentures		
331800000	Other Loans		
Total Unsecured Loans		10,920,000.00	10,920,000.00

Schedule B-7 Deposits Received [Code No 340]

Code No.	Particulars	Current Year	Previous Year
340100000	Deposits Received - From Suppliers/Contractors	21,797,482.00	18,448,808.69
340200000	Deposit Revenues		
340300000	Deposits Received From staff		
340800000	Deposits Received From Others		
Total deposits received		21,797,482.00	18,448,808.69

PATNA REGIONAL DEVELOPMENT AUTHORITY

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-8 Deposits Works [Code No 341]

Code No.	Particulars	Opening balance as the beginning of the year	Additions during the current year	Utilization/ expenditure	Balance outstanding at the end of the current year
341100000	Civil				-
341200000	Electrical				-
341300000	Others				-
Total of deposit works		-	-	-	-

Schedule B-9 Other Liabilities (Sundry Creditors) [Code No 350]

Code No.	Particulars	Current Year	Previous Year
350100000	Creditors		
350110000	Employee Liabilities	3,427,758.00	3,656,948.79
350120000	Interest Accrued and Due		
350200000	Recoveries Payable		
350300000	Government Dues Payable	4,754,513.00	4,095,661.68
350400000	Refunds Payable		
350410000	Advance Collection of Revenues		
350800000	Others	9,418,862.00	7,952,766.23
Total Other liabilities (Sundry Creditors)		17,601,133.00	15,705,376.70

Schedule B-10 Provisions [Code No. 360]

Code No.	Particulars	Current Year	Previous Year
360100000	Provision for Expenditures		
360200000	Provision for Interest		
360300000	Provision for Other Assets		
Total Provisions		-	-

PATNA REGIONAL DEVELOPMENT AUTHORITY

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-11 Fixed Assets [Code No. 410 & 411]

Code No.	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period [§]	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	At the end of previous year
410100000	Land	52,262,787			52,262,787	-			-	52,262,787	52,262,787
410200000	Buildings	27,704,917			27,704,917	2,798,215	2,518,392		5,316,607	22,388,310	24,906,702
	Infrastructure Assets										
410300000	Roads and Bridges	277,236			277,236	6,931	6,931		13,862	263,374	270,305
410310000	Sewerage and drainage	-			-				-	-	-
410320000	Water ways	86,783			86,783	1,736	1,736		3,471	83,312	85,048
410330000	Public Lighting	-			-				-	-	-
	Other assets										
410400000	Plants & Machinery	-			-				-	-	-
410500000	Vehicles	387,791	9,690		397,481	129,647	97,236		226,883	170,598	258,144
410600000	Office & other equipment		107,241		107,241		100,402		100,402	6,839	-
410700000	Furniture, fixtures, fittings and electrical appliances	102,026	195,275		297,301	12,325	75,757		88,082	209,219	89,701
410800000	Other fixed assets	-			-				-	-	-
	Total	80,821,540	312,206	-	81,133,746	2,948,853	2,800,454	-	5,749,306	75,384,440	77,872,687

[§] Additions include fixed assets created out of Earmarked Funds and Grants transferred to Municipality's fixed block as referred to in Schedule B-2 and B-4

PATNA REGIONAL DEVELOPMENT AUTHORITY

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-12 Investments - General Fund [Code 420]

Code No.	Particulars	With whom invested	Face value	Current year Carrying Cost	Previous year Carrying Cost
420100000	Central Government Securities				
420200000	State Government Securities				
410300000	Debentures and Bonds				
410400000	Preference Shares				
410500000	Equity Shares				
410600000	Units of Mutual Funds				
410800000	Other Investments			23,256,671.45	3,256,671.45
Total of Investments General Fund		-	-	23,256,671.45	3,256,671.45

Schedule B-13 Investments - Other Funds [Code 421]

Code No.	Particulars	With whom invested	Face value	Current year Carrying Cost	Previous year Carrying Cost
350100000	Central Government Securities				
350110000	State Government Securities				
350120000	Debentures and Bonds				
350200000	Preference Shares				
350300000	Equity Shares				
350400000	Units of Mutual Funds				
350410000	Other Investments				
Total of Investments Other Funds		-	-	-	-

Schedule B-14 Stock in Hand (Inventories) [Code 430]

Code No.	Particulars	Current Year	Previous Year
430100000	Stores		
430200000	Loose Tools		
410800000	Others		
Total Stock in hand		-	-

PATNA REGIONAL DEVELOPMENT AUTHORITY

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

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

Code No.	Particulars	Gross Amount	Provision for Outstanding Revenues (Code No.432)	Net Amount	Previous year Net amount
431100000	Receivables for Property Taxes				
	Less than 5 years *			-	
	More than 5 years *			-	
	Sub-total	-	-	-	-
431910000	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Rec'bles of Property Taxes	-	-	-	-
431100000	Receivable of Other Taxes				
	Less than 3 years *			-	
	More than 3 years *			-	
	Sub-total	-	-	-	-
431990000	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	-	-	-	-
431200000	Receivables of Cess				
	Less than 3 years *			-	
	More than 3 years *			-	
	Sub-total	-	-	-	-
431300000	Receivables for Fees and User Charges				
	Less than 3 years *			-	
	More than 3 years *			-	
	Sub-total	-	-	-	-
	Sub-total	-	-	-	-
431400000	Receivables from Other Sources				
	Less than 3 years *			-	
	More than 3 years *			-	
	Sub-total	-	-	-	-
431500000	Receivables from Government				
	Total Sundry Debtors(Receivables)	-	-	-	-

* Break up for provision for outstanding revenues are given in Column 4

Schedule B-16 Prepaid Expenses [Code No 440]

Code No.	Particulars	Current Year	Previous Year
440100000	Establishment		
440200000	Administrative		
440300000	Operations & Maintenance		
	Total Prepaid expenses	-	-

PATNA REGIONAL DEVELOPMENT AUTHORITY

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

Schedule B-17 Cash and Bank Balances [Code No 450]

Code No.	Particulars	Current Year	Previous Year
450100000	Cash	197,555.00	72,576.35
	Balance with Bank – Municipal Funds		
450210000	Nationalized Banks	144,031,801.00	124,798,073.28
450220000	Other Scheduled Banks		
450230000	Scheduled Co-operative Banks		
450240000	Post Office		
450250000	Treasury	236,928,294.00	276,928,294.65
	Sub-total	381,157,650.00	401,798,944.28
	Balance with Bank – Special Funds		
450410000	Nationalized Banks		
450420000	Other Scheduled Banks		
450430000	Scheduled Co-operative Banks		
450440000	Post Office		
450450000	Treasury		
	Sub-total	-	-
	Balance with Bank – Grant Funds		
450610000	Nationalized Banks		
450620000	Other Scheduled Banks		
450630000	Scheduled Co-operative Banks		
450640000	Post Office		
450650000	Treasury		
	Sub-total	-	-
Total Cash and Bank balances		381,157,650.00	401,798,944.28

Schedule B-18 Loans, advances and deposits [Code 460]

Code No.	Particulars	Opening Balance at the beginning of the year	Paid during the current year	Recovered during the year	Balance outstanding at the end of the year
460100000	Loans and Advances to Employees	1,201,416.95			1,122,966.05
460200000	Employee Provident Fund Loans				
460300000	Loans to Others				
460400000	Advance to Suppliers and Contractors	5,521,799.70			5,515,516.00
460500000	Advance to Others	32,038,736.44			29,432,741.70
460600000	Deposit with External Agencies				
460800000	Other Current Assets				
	Sub-total	38,761,953.09	-	-	36,071,223.75
	Less: Accumulated Provisions against Loans, Advances and Deposits (Schedule B – 18 (a))				
Total Loans, Advances & Deposits		38,761,953.09	-	-	36,071,223.75

PATNA REGIONAL DEVELOPMENT AUTHORITY

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2009

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

Code No.	Particulars	Current Year	Previous Year
461100000	Loans to Others		
461200000	Advances		
461300000	Deposits		
Total Accumulated Provision		-	-

Schedule B-19 Other Assets [Code No 470]

Code No.	Particulars	Current Year	Previous Year
470100000	Deposit Works – Expenditure		
470200000	Inter Unit Accounts		
Total Other Assets		-	-

Schedule B-20 Miscellaneous Expenditure (to the extent not written off) [Code No 480]

Code No.	Particulars	Current Year	Previous Year
480100000	Loan Issue Expenses		
480200000	Discount on Issue of Loans		
480300000	Others		
Total Miscellaneous expenditure		-	-

PATNA REGIONAL DEVELOPMENT AUTHORITY (PRDA)
SUB-SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT APRIL '1, 2007

Sub-schedule to Schedule B-6		Amount (Rs.)	
		Debit	Credit
Unsecured Loans [Code No 331]			
331500000	Loans from banks & other financial institutions		
	Housing Loan from HUDCO (Scheme No. 10682)		10,920,000.00
		-	10,920,000.00
Sub-schedule to Schedule B-7			
Deposits Received [Code No 340]			
340100000 Deposits Received - From Suppliers/Contractors			
	Earnest Money	634,922.00	5,807,861.00
	Security Money	2,171,488.00	16,518,286.00
	Security Deposit (Div-G)		78,134.00
	Keep Back		2,199,611.00
		2,806,410.00	24,603,892.00
	Net		21,797,482.00
Sub-schedule to Schedule B-9			
Other Liabilities (Sundry Creditors) [Code No 350]			
		Debit	Credit
350110000 Employee Liabilities			
	Outstanding Salary		3,106,268.00
	Salary Deduction	345,889.00	341,272.00
	Unpaid Salary		216,368.00
	Group Insurance (Maturity)		109,739.00
		345,889.00	3,773,647.00
	Net		3,427,758.00
350300000 Government Dues Payable			
	Duties & Taxes	191,136.00	746,066.00
	Royalty		4,199,583.00
		191,136.00	4,945,649.00
	Net		4,754,513.00
350800000 Others			
	Time Extension		2,005,934.00
	Quality Control Testing Charge		1,289,314.00
	2005 Assembly Election		1,600.00
	Curring (Div A)		8,523.00
	Curring (Div E)		400.00
	Uncashed Cheque(Liab.)		133,853.00
	Patna Municipal Corporation		5,497,400.00
	P.M.C (Mis Collection)		483,580.00
	Sunami Relief Fund	1,742.00	
		1,742.00	9,420,604.00
			9,418,862.00
412000000 Capital Work-in-progress			
		Debit	Credit
Const.of Maurya Tower Com.Buil			
	Tower Block	40,359,661.04	161,000.00
Economical Weaker Section			
	E.W.S at Kamla Nehru Nagar	200,397.00	
	E.W.S Yarpur	389,329.83	
Inter State Bus Terminal			
	Electrical Installation	1,601,886.00	
	Inogration Expenses ISBT	176,651.00	
	Inter state Bus Terminal	69,675,683.00	
	Maint. of ISBT	9,978,461.00	
Self Financing Scheme			
	Flat at Bahdurpur Type-I/93	4,850,916.11	
	Flat at K.Bagh Type-II/93G-A	3,319,552.80	
	Flat at K.Bagh Type-II/93G-B	3,168,632.86	
	Flat at K.Bagh Type-III/93	4,842,249.00	
	Self Financing Housing Scheme	1,034,666.00	

Work in progress R.Nagar	97,900.00	
Transport Nagar Expenditure		
200 KVA Sub-Station	367,723.00	
Consultancy Charges (T.Nagar)	192,640.00	
Maint. of Transport Nagar	806,213.00	
Transport Nagar	118,055,326.17	
Development Expenditure		
Const. of Road	25,864,186.00	
Const of Grid Well (S.K.Puri)	61,687.00	
Demolation Exp	4,990.00	
Imp. of Children Park(S.K.Puri	331,555.00	
Master PPlan	762,420.00	
Survey & Planning	9,124.00	
Cement	187,868.00	
Const of Kisock at M.Lok	76,423.00	
Development of Mangal Talab	5,310,673.00	
Material at Site (Div C)	515,394.00	
	292,242,207.81	161,000.00
	292,081,207.81	

Sub-schedule to Schedule B-12
Investments - General Fund [Code 420]

	Debit	Credit
410800000 Other Investments		
Central Bank of India (S.T.D)	1,077,817.00	
Corporation Bank (F.D)	20,000,000.00	
S.T.D(E.W.S)A/C1202/025362/01	620,802.45	
S.T.D E.W.S A/C 1202/025362/02	785,020.99	
S.T.D Syndicate Bank	619,331.01	
National Savings Certificate	153,700.00	
	23,256,671.45	-

Sub-schedule to Schedule B-17
Cash and Bank Balances [Code No 450]

450210000 <u>Nationalized Banks</u>	197,555.00
<u>Bank Account (Divisions)</u>	
Bank of Patiala (Div.A)	29,242.14
Dena Bank (Div-D) A/C 5139	922,831.81
P.N.B CD 2200 (Div E)	21,938.00
P.N.B [Bank Accounts] Div E	12,874.00
S.B.I.A/C 10633748044 (Div.G)	4,136,743.19
S.B.I A/C 10633749025 (DivC)	3,107,649.00
S.B.I,(Div.E) 10151350118	2,455,397.39
S.B.I.Maurya Lok (Div.B)	6,022,362.52
S.B.I.Maurya Lok (Div.D&D)	127,544.03
Uco Bank Div C 5515	595,238.02
Vijaya Bank (Div.F) A/C No-935	9,252,829.42

Bank Account (HO)

Allahabad Bank, A/C 1(600123)	19,476.55
Allahabad Bank, A/C 2 (600155)	28,952,231.55
Allahabad Bank, A/C 3 (600156)	55.55
Bank of Baroda Esscrow A/C 875	0.40
Bank of Baroda (M.Br.)A/C 2036	606,019.33
Bank ofIndia 6255 (T.Nagar)	21,021,399.02
Bank OF India,(B.C.P),A/C 5015	1,168,157.00
B.S.C.B 0200400187 (ISBT)	35,113.80
B.S.C.B 0200400188 (ISBT D.C)	3,178,261.00
B.S.C.B 0200400189 (Maint.)	2,429,327.51
Canara Bank A/C No-3071 (Exibi	18,284,804.00
Central Bank(D.B.Rd) A/C 3060	700.00
Dena Bank A/C No.5143	2,297,054.09
G.P.O. Patna A/C 216034	214,639.47
S.B.I. E.W.S. A/C-237/25362	19,174.76
S.B.I.Maurya Lok, A/C 1311	17,648.83
S.B.I.Maurya Lok, A/C C-8986	907,852.73
S.B.I.(M.Br.),Conjoint A/C 42	752,948.91
SBI M.Lok A/c. (10633748055)	37,239,301.07
S.B.I.Secreteriate, A/C 11031	390.00
UCO Bank, A/C	3,419.88
Union Bank of India A/C 26070	14,072.03

Cheque in Hand

HO	185,104.00
	144,031,801.00

450250000 Treasury

Patna Treasury a/c 8448/120	236,928,294.00
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**Sub-schedule to Schedule B-18
Loans, advances and deposits [Code 460]**

460400000 Advance to Suppliers and Contractors

Advance for Works

Ajay Kumar Typist	2,900.00
Ambuj Kumar Dy Director	3,900.00
Anil Kumar	60,000.00
Anil yadav (Driver)	2,009.00
Ashoka Offset Printer	25,000.00
Ashok Kumar	1,600.00
Balakant Singh (Asst)	14,371.00
Bharat Petroleum Corp. Ltd	3,568,864.00
Birendra Kumar (chainman)	5,918.00
Birendra Pandit Electrician	766.00
B.K.Singh Director(for works)	120,721.00
B.P.Tandon (advocate)	3,275.00
Braj Mohan Kr. Sinha	15,000.00
Deepak Kumar	1,000.00
Dukhaharan Mandal (chainman)	150.00
Esspec Automotive Ltd	311,201.00
Faiyaz Ahamad	1,000.00
Falendra Singh	1,093.00
Ganesh Prasad Shah (Steno)	31,200.00
Good Automobiles	5,840.00
Gopal Prasad (Chainman)	1,000.00
Gopal Prasad Sahni (Asstt)	12,700.00
Haidar Ali	1,000.00
H.S.Himakar (Advocate)	33,000.00
Indrajeet Prasad Sinha (asstt)	195,607.00
Jay Prasad (Asstt)	2,000.00
Kapleshwar Mandal	800.00
Krishna Ballabh Pd. (R.Clerk)	1,200.00
Kuber Chand Singh	7,867.00
L.T.C	2,500.00
Mahesh Ram (R.Clerk)	52,929.00
Mithila Motors	3,649.00
Mridula Sinha (V.C)	45,719.00
Nagendra Ram (Driver)	5,389.00
New Speed motor Works	7,607.00
N.K.Jaiswal	1,000.00

Om Prakash	7,175.00	
PhoolChand Ram	1,000.00	
P.K.Singh (Chief Acc. officer)	7,741.00	
Prabodh Kumar Jha (Asstt.)	14,200.00	
Pratap Narayan Singh	1,200.00	
Rajendra Pd Singh (Advocate)	150,000.00	
Rajendra Prasad (Asstt)	1,000.00	
Ram Baran Pd Sinha	1,200.00	
Ram Bharosa Pandit	1,200.00	
Ramjee Pd Singh (Dy.Director)	42,873.00	
Ras Bihari Singh	1,500.00	
Satyendra Kumar Singh (A.E)	8,000.00	
Shyam Kishre Singh (Asstt.)	50,600.00	
SriNarayan Yadav (Chairman)	5,000.00	
Sunil Roy	18,000.00	
Suraj Kumar (T.C)	200.00	
Suresh Kumar (Chainman)	7,000.00	
Tapeswar Singh	800.00	
Tikendra Narayan Singh (Asstt)	1,200.00	
Zahid Raja (Peon)	1,000.00	
Abhinash Kr. Singh (Tra. Adv.)	5,000.00	
Abhishek Kumar (Adv)	6,995.00	
Amrendra Sharan Adv (Advance)	33,000.00	
Ashok Kumar Dubey (Adv)	342,839.00	
Babloo Ram(Temp.Adv.)	3,000.00	
B.K.Roy Advocate (Adv)	6,050.00	
Braham deo Dubey (Adv)	32,000.00	
Chitrانjan Pd Singh Adv	3,000.00	
Dhananjay Kumar T.A Adv	5,712.00	
Dhanraj Kumar (Temp.Adv.)	3,000.00	
Ghulam Rabani (Adv)	5,000.00	
Hari Shanker Singh A.O (adv)	20,000.00	
Jai Ram Singh (Legal Adv.)		307.00
Jamendra kumar clerk (ADV)	5,000.00	
Kamla Kant (PRO) Adv	22,000.00	
Krishan Murari A.E [Adv]	8,275.00	
Mahesh Ram(Nazir) Advance	14,256.00	
Mithila Traveles (Adv)	24,891.00	
Pawam Kumar Mishra Advoate Adv	985.00	
P.K.Mishra Advocate (Adv)	16,000.00	
Rajendra Prasad (Adv)		6,981.00
Rajnish Raman(Advance)	25,000.00	
Ram Niwash Singh T.Advance	3,000.00	
Shivraj Kumar (Adv)	2,000.00	
S.K.Gupta,Member Tribunal(ATA)	4,567.00	
Suresh Singh(TA)	550.00	
Vashisth Narayan (Adv)	35,020.00	
V.B.P.Ambashtha (ALE)	15,000.00	
V.B.P.Ambashtha (ALE) Adv	10,000.00	
	5,522,804.00	7,288.00
Net	5,515,516.00	

460100000 Loans and Advances to Employees

<u>Advance to Employees</u>		
Abdul Ahad	2,100.00	9,603.00
Abdul Ali	3,160.00	
Balakant Pd Singh		480.00
Birendra Pandit		9,775.00
Brahmdeo Prasad		2,772.00
Chandeshwar Pandey	6,087.50	
Chandra Nr Mishra	21,494.00	15,072.00
Dina Nath	94,780.00	
Dukhharan Mandal	7,287.00	600.00
Eqbal Ahmad	10,405.00	17,169.00
Faiyaz Ahmad	5,250.00	
Festival Advance	32,249.00	55,327.00
Ganesh Prasad Sah	108,468.00	
Gharana Sinha	2,300.00	
Gopal Jee Panday		29,875.00
Gopal Prasad	2,600.00	880.00
Hira Lal Pal		60,034.00
House Building Advance	815,000.00	
Indrajit Prasad Sinha		41,800.00
Indu Bhushan Roy	3,400.00	
Jamila Khatoon	3,200.00	

Jay Prasad	67,536.00	
Jugesh Lal Rajak	18,452.00	
Kapileswar Mandal		5,531.00
Kokai Mandal	5,000.00	5,418.00
Krishna Ballav Pd	6,063.00	4,750.00
Krishna Lall Paswan		834.00
Lagni Devi		6,000.00
Mahboob Alam	750.00	4,857.00
Mahesh Kumar Sinha	40.00	9,240.00
Makeshwar Pd Singh	8,438.00	
Manoranjan Pd Singh		712.00
Manvendra Kumar	78,413.00	2,025.00
Marriage Advance	33,810.30	2,238.00
Mungesh Lal Razak		2,377.00
Panchu Dubey	900.00	2,489.00
Phulchand Ram		11,000.00
Prabodh Kr Jha	1,906.00	850.00
Pratap Nr Singh	1,295.00	
Raghubar Narayan Prasad	62.50	18,185.00
Rahul Kumar	400.00	
Rajendra Bhagat		2,791.00
Rajendra Prasad	173.25	14,522.00
Ram Baran Prasad S		14,853.00
Ram Bharosha Pandit	2,500.00	1,389.00
Ram Jee Prasad		545.00
Ram Nandan Singh		12,045.00
Ram sagom Mahto		16,000.00
Ram saran Rai		9,769.00
Ram Yatan Prasad	610.00	5,280.00
Raushan Kr Mishra	97,209.00	
Safadar Alam	4,950.00	25,090.00
Sahdeo Singh		1,222.00
Sant Gyaneshwar Choudhary	3,600.00	
Shailendra Kr Manjhi	4,734.50	
Shambhu Pd Sinha	17,400.00	26,635.00
Shamim Ahamad	300.00	500.00
Sheo Lal Mahto		1,820.00
Suraj Prasad		14,125.00
Suresh Kumar	3,400.00	365.00
Tapas Kumar seth		752.00
Tapeshwar Singh		4,105.00
Tarkeshwar Prasad	900.00	20,594.00
Tasleem Khan	18,593.00	3,801.00
Tej Narayan Singh		870.00
Vehicle Advance	162,467.00	271,214.00
Zahid Raja	7,450.00	
Anuj Kumar (Adv)	10,000.00	
Building & Marrage Adv		872,620.00
Medical Advance		12,957.00
	1,675,133.05	1,653,757.00
Net	21,376.05	
<u>Permanent Advance</u>		
Additional Commissioner(PMC)PA	139,045.00	
Chairman Appellate Tribunal PA	39,441.00	
Chief Accounts Officer (PA)	49,128.00	
Chief Engineear,PRDA (PA)	14,869.00	
Chief Engineer,PRDA (PA)	990.00	
Director(Urban & Planning)(PA)	37,557.00	
Law officer,PRDA (PA)	15,438.00	
Pankaj Patel VO (PA)	1,887.00	
Secretary, PRDA (PA)	414,389.00	
	712,744.00	
<u>Temporary Advance</u>		
Abdul Ashir,M/R (Med.Advance)	3,000.00	
Abdul Asir (Temp.Adv)	9,800.00	
Ajay Ram,Driver (ADV)	6,400.00	
Ajay Ram (Temp.Adv)	1,200.00	
Anwar Hussain (Temp.Adv)	8,000.00	

Bablu Ram (Temp.Adv.)	3,000.00
Binod Kumar (Temp.Adv.)	3,000.00
Binod Kumar Yadav M/R adv	5,000.00
Dilip Kumar (Temp Adv)	3,000.00
Dina Ram,Sweper (Temp.Adv)	3,000.00
Irfan Ahamad (Temp.Adv)	5,300.00
Jitendra Prasad(Temp.Adv)	3,000.00
Kajal Kumar (Temp.Adv)	600.00
Madhu Mahto(Temp.Adv)	3,000.00
Manoj Kumar (MEDICAL ADV.)	300.00
Manoj Kumar [Advance]	5,000.00
Pradeep Kumar (Temp.Adv)	3,000.00
Rajesh Kumar(Temp. Adv.)	3,000.00
Raj Kumar M/R Driver [Adv.]	16,700.00
Ramjee Pd.Singh (Temp.Adv)	3,000.00
Ram nath Rai (Temp.Adv)	1,200.00
Ram Niwas Rai,Driver(Med.Adv.)	2,100.00
Ram Swarath Singh (Temp.Adv)	6,000.00
Ram Swarth Singh Adv	5,000.00
Sarwan Kumar M/R Staff (Adv)	3,000.00
Sharwan Kumar (Temp.Adv.)	3,000.00
Shio Balak Manjhi (Temp.Adv)	3,000.00
Subhash Singh MR,Peon (Adv)	5,500.00
Subhash Singh (Temp.Adv)	1,800.00
Sukul Ram (Temp.Adv)	3,000.00
Suresh Prasad(Temp Adv)	3,000.00

124,900.00

Loan from Allahabad bank

Personal Loan A/C[Allaha.Bank]	1,073,409.00	809,463.00
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1,073,409.00	809,463.00
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Net

263,946.00

460500000 Advance to Others

Loans & Advances (Divisions)

Loans & Advances(Div A)	1,411,594.00	
Loans & Advances(Div B)	113,673.00	
Loans & Advances(Div C)	1,911,379.00	2,793,286.00
Loans & Advances(Div D)	2,931,275.00	
Loans & Advances(Div E)	1,724,602.00	147,384.00
Loans & Advances(Div F)	532,689.00	144,480.00
Loans & Advances(Div G)	70,457.00	

8,695,669.00	3,085,150.00
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Net

5,610,519.00

Other advances (Divisions)

Bhupendra Prasad Div-A	4,157.00	
Birendra Kumar Singh JE (Adv)		6,339.00
B.P.Bimal,A.E. [Adv]		65.00
Ganga Prasad (H.R.Adv.)		1,230.00
Head Office (adv.)	10,000.00	
Mahesh Ram (H.R Adv)		1,142.00
Munni Singh JE Adv.Div- B	29,682.00	
Prabhakar Narayan	11,000.00	
Radhe Prasad Singh JE	9,146.00	
Ravindra Kumar	13,317.00	
Santosh Kr Singh A.E [Advance]	21,703.00	
Santosh Kumar Singh A.E.	20,000.00	

119,005.00	8,776.00
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Net

110,229.00

Other Advances

Cashier Prda (Adv)		1.30
Deposit in High Court (Nazarat	110,000.00	
Deposit With P F Commissioner	867,000.00	
Haldia Refinery [Adv for Bitum	1,028,456.00	
Income Tax (Penalty)	21,551,184.00	
Mourya Const. (adv) E	10,000.00	
M/S B.P.Pump House (adv)E	125,000.00	
Sujata Mukherjee (Adv)	9,000.00	
Suresh Kumar Chainman M.Adv	10,000.00	
Tax Paid on Interest on F.D	1,355.00	

23,711,995.00	1.30
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Net

23,711,993.70

PATNA REGIONAL DEVELOPMENT AUTHORITY

Income and Expenditure Statement for the period from 01.04.2008 to 31.03.2009

Code No.	Item/Head of Account	Schedule	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	INCOME			
110000000	Tax Revenue	I-1	-	-
120000000	Assigned Revenues & Compensation	I-2	-	-
130000000	Rental Income from Municipal Properties	I-3	913,206	740,281
140000000	Fees & User Charges	I-4	17,903,405	19,241,483
150000000	Sale & Hire Charges	I-5	-	-
160000000	Revenue Grants, Contributions & Compensation	I-6	8,400,733	22,522,665
170000000	Income from Investments	I-7	-	-
171000000	Interest Earned	I-8	82,345	183,267
180000000	Other Income	I-9	12,037,224	916,704
A	Total-INCOME		39,336,913	43,604,399
	EXPENDITURE			
210000000	Establishment Expenditures	I-10	29,315,030	29,537,307
220000000	Administrative Expenditures	I-11	4,456,266	4,586,900
230000000	Operations & Maintenance	I-12	2,650,850	6,148,688
240000000	Interest & Finance Expenditures	I-13	10,471	-
250000000	Programme Expenses	I-14	-	-
260000000	Revenue Grants & Contributions	I-15	-	-
270000000	Provisions & Writeoff	I-16	-	-
271000000	Miscellaneous Expenditures	I-17	-	-
272000000	Depreciation		2,800,454	2,948,853
B	Total-EXPENDITURE		39,233,071	43,221,747
A-B	<i>Gross surplus/(deficit) of Income over Expenditure before Prior Period Items</i>		103,842	382,652
280000000	Add: Prior period Items (Net)	I-18	-	-
	<i>Gross surplus/(deficit) of Income over Expenditure before Prior Period Items</i>		103,842	382,652
290000000	Less: Transfer to Reserve Funds			
	Net Balance being surplus/deficit carried over to Municipal Fund		103,842	382,652

PATNA REGIONAL DEVELOPMENT AUTHORITY**Schedule-1:Tax Revenue[CodeNo110]**

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
110010000	Holding Tax		
110020000	WaterTax		
110030000	Latrine Tax		
110050000	LightingTax		
110070000	VehicleTax		
110080000	Tax on Animals		
110100000	ProfessionTax		
110110000	Advertisement Tax		
110160000	Entertainment Tax		
110170000	Tower Tax		
110510000	Octroi&Toll		
110520000	Cess		
110800000	Other Taxes		
	Sub-total	-	-
110900000	Less Tax Remissions and Refund [Schedule1-1(a)]	-	-
	Sub-total	-	-
	Total Tax Revenue	-	-

Schedule-1(a) :Remission and Refund of taxes

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
110900100	Holding Taxes		
110900200	Water Tax		
110900300	Latrine tax		
110900400	Education Cess		
110900500	Health Cess		
110900700	Advertisement Tax		
110909900	Others		
	Total Refund and Remission of Tax Revenues	-	-

PATNA REGIONAL DEVELOPMENT AUTHORITY**Schedule-2:AssignedRevenues &Compensation [CodeNo120]**

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
120100000	Taxes and Duties collected by others		
120200000	Compensation in lieu of Taxes/duties		
120300000	Compensations in lieu of Concessions		
	Total Assigned Revenues & Compensation	-	-

Schedule-3:Rental Income from Municipal Properties [CodeNo130]

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
130100000	Rent from Civic Amenities		
130200000	Rent from Buildings	370,159.00	237,856.00
130300000	Rent from Guest Houses	317,000.00	418,500.00
130400000	Rent from lease of lands	226,047.00	83,925.00
130500000	Lease rentals Others		
130800000	Other rents		
	Sub-Total	913,206.00	740,281.00
	Less:Rent Remission and Refunds		
	Sub-total	-	-
	Total Rental Income from Municipal Properties	913,206.00	740,281.00

PATNA REGIONAL DEVELOPMENT AUTHORITY**Schedule-4: Fees & User Charges****Schedule-4 (a): Fees & User Charges –Functionwise [CodeNo140]**

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election RecordRoom Estate Stores&Purchase Workshop		
	Total Income from Fees & User Charges – Functionwise	-	-

Schedule-4 (b): Fees & User Charges –Income head-wise[Code140]

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	Estate	3	4
140100000	Empanelment & Registration Charges/Fees	9,272	30,800
140110000	Licensing Fees	16,550	39,350
140120000	Fees for Grant of Permit		
140130000	Fees for Certificate or Extract	587,629	519,039
140140000	Development Charges	12,340,045	5,141,987
140150000	Regularisation Fees		
140200000	Penalties and Fines	1,196,188	3,589,345
140400000	Other Fees		
140500000	User Charges	3,753,721	9,920,962
140600000	Entry Fees		
140700000	Service / Administrative Charges		
140800000	Other Charges		
	Sub-Total	17,903,405	19,241,483
140900000	Less: Fees & User Charges Remission and Refunds		
	Sub-total	-	-
	TotalincomefromFees& UserCharges – Incomehead-wise	17,903,405	19,241,483

PATNA REGIONAL DEVELOPMENT AUTHORITY**Schedule- 5: Sale & Hire Charges****Schedule-5 (a):Sale & Hire Charges –Functionwise [CodeNo150]**

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election RecordRoom Estate Stores & Purchase Workshop		
	Total Income from Sale & Hire charges – Functionwise	-	-

Schedule-5 (b):Sale & Hire Charges –Income head-wise[Code150]

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1		3	4
150100000	Sale of Products		
150110000	Sale of Forms & Publications		
150120000	Sale of Stores & Scrap		
150300000	Sale of Others		
150400000	Hire Charges for Vehicles		
150410000	Hire Charges for Equipment		
	Total Income from Sale & Hire Charges – Incomehead-wise	-	-

PATNA REGIONAL DEVELOPMENT AUTHORITY**Schedule-6: Revenue Grants, Contributions & Subsidies [Code No 160]**

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
160100000	Revenue Grant	8,400,733.00	22,522,664.63
160200000	Re-imbursement of expenses		
160300000	Re-imbursement of expenses		
	Total Revenue Grants, Contributions & Subsidies	8,400,733.00	22,522,664.63

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

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
170100000	Interest		
170200000	Dividend		
170300000	Income from projects taken upon commercial basis		
170400000	Profit in Sale of Investments		
170800000	Others		
	Total Income from Investments	-	-

Schedule-8: Interest Earned [Code No 171]

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
171100000	Interest from Bank Accounts		
171200000	Interest on Loans and advances to Employees		
171300000	Interest on loans to others		
171400000	Interest on Debtors & Other Receivables		
171800000	Other Interest	82,345.00	183,267.00
	Total.– Interest Earned	82,345.00	183,267.00

PATNA REGIONAL DEVELOPMENT AUTHORITY**Schedule-9:Other Income[Code No180]**

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
180100000	Deposits Forfeited		
180110000	Lapsed Deposits		
180200000	Insurance Claim Recovery		
180300000	Profit on Disposal of Fixed Assets		
180400000	Recovery from Employees		
180500000	Unclaimed Refund Payable/Liabilities Written Back		
180600000	Excess Provisions written back		
180800000	Miscellaneous Income	12,037,224.00	916,704.00
	Total Other Income	12,037,224.00	916,704.00

Schedule-10:EstablishmentExpenditures [Code No210]**Schedule-10(a):EstablishmentExpenditures– Functionwise**

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance,Accounts,Audit Election Record Room		
	Estate		
1	2	3	4
	Stores & Purchase Workshop Census		
	Total establishment expenditures – Function Wise	-	-

Schedule-10 (b):EstablishmentExpenditures–Expenditure head-wise

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
210100000	Salaries,Wages and Bonus	28,160,205.00	28,457,547.00
210200000	Benefits and Allowances		
210300000	Pension Contribution	1,154,825.00	1,079,759.50
210400000	Other Terminal & Retirement Benefits		
210800000	Other		
	Total establishment expenditures expenditure head wise	29,315,030.00	29,537,306.50

PATNA REGIONAL DEVELOPMENT AUTHORITY**Schedule-11:AdministrativeExpenditures[CodeNo220]****Schedule-11(a):AdministrativeExpenditures– Function**

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	MunicipalBody Administration Finance,Accounts,Audit Election RecordRoom Estate Stores&Purchase Workshop Census		
	TotalAdministrativeexpenditures – Function Wise	-	-

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

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
220110000	Rent, Rates and Taxes		
220120000	Office maintenance	213,553.00	228,444.00
220200000	Communication Expenditures	872,977.00	1,225,523.00
220210000	Books & Periodicals		
220300000	Printing and Stationery	264,236.00	259,924.00
220400000	Travelling & Conveyance	1,000,865.00	1,322,866.78
220500000	Insurance		
220510000	Audit Fees		
220520000	Legal Expenses	672,617.00	879,235.00
220600000	Professional and other Fee	452,180.00	608,085.00
220610000	Membership & subscriptions		
220800000	Others	979,838.00	62,822.00
	Total administrative expenditures – expenditure head wise	4,456,266.00	4,586,899.78

PATNA REGIONAL DEVELOPMENT AUTHORITY**Schedule-12: Operation and Maintenance [Code No 230]****Schedule-12(a): Operations & Maintenance Expenditures–Function wise**

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Municipal Body Administration Finance, Accounts, Audit Election Record Room Estate Stores & Purchase Workshop Census		
	Total Operations & Maintenance expenditures – Function wise	-	-

Schedule-12 (b): Operations & Maintenance– Expenditure head-wise

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
230100000	Power & Fuel	250,122.00	1,067,424.00
230200000	Bulk Purchases		
230300000	Consumption of Stores		
230400000	Hire Charges		
230500000	Repairs & maintenance–Infrastructure Assets		
230510000	Repairs & maintenance–Civic Amenities	-	1,537,797.00
230520000	Repairs & maintenance–Buildings		
230530000	Repairs & maintenance–Vehicles		
230590000	Repairs & maintenance–Others	2,400,728.00	3,543,467.00
230800000	Other operating & maintenance expenses		
	Total operations & maintenance expenditure head	2,650,850.00	6,148,688.00

PATNA REGIONAL DEVELOPMENT AUTHORITY**Schedule-13:Interest&FinanceCharges[CodeNo240]**

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
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		
240500000	Interest on Loans from Banks & Other Financial Institutions		
240600000	Other Interest		
240700000	Bank Charges	10,471.00	
240800000	Other Finance Expenses		
	Total Interest & Finance Charges	10,471.00	-

Schedule-14:Programme Expenditures [Code No 25]

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
250100000	Election Expenditures		
250200000	Own Programmes		
250300000	Share in Programmes of others		
250400000	Programme Expenditure from Grants		
250500000	Expenditure on Transferred Functions		
250600000	Expenditure on Transferred Institutions		
	Total Programme Expenditures	-	-

Schedule-15:Revenue Grants, Contributions & Subsidies[CodeNo26]

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
260100000	Grants[givedetails]		
260200000	Contributions[givedetails]		
260300000	Subsidies[givedetails]		
	Total Revenue Grants, Contributions & Subsidies	-	-

PATNA REGIONAL DEVELOPMENT AUTHORITY

Schedule-16:Provisions & Write off [CodeNo270]

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
270100000	Provisions for Doubtful receivables		
270200000	Provision for other Assets		
270300000	Revenues written off		
270400000	Assets written off		
270500000	Miscellaneous Expenditure written off		
	Total Provisions & Write off	-	-

Schedule-17:MiscellaneousExpenditures[CodeNo2

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
271100000	Loss on disposal of Assets		
271200000	Loss on disposal of Investments		
271300000	Decline in the value of Fixed Assets on Revaluation		
271400000	Accidental Loss		
271500000	Diminution in Value of Investments		
	Total Miscellaneous expenditures	-	-

Schedule-18:Prior PeriodItems (Net)[CodeNo280]

Minor Code No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	2	3	4
	Income		
280100000	Taxes		
280200000	Other-Revenues		
280300000	Recovery of revenues written off		
280400000	Other in come		
	<i>Sub-Total Income(a)</i>	-	-
	Expenditures		
280500000	Refund of Taxes		
280600000	Refund of Other-Revenues		
280800000	Other Expenses		
	<i>Sub-Total Income(b)</i>	-	-
	TotalPriorPeriod(Net) (a-b)	-	-

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2009 AND
THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

Schedule B – 21 Significant Accounting Policies

As per Accounting Standard- 1, “Disclosure Of Accounting Policies” issued by the Institute Of Chartered Accountants Of India: “To ensure proper understanding of financial statements, it is necessary that all significant accounting policies adopted in the preparation and presentation of financial statements should be disclosed”.

The “financial statements” include both the revenue account, meaning either the profit and loss account or the income and expenditure account and the balance sheet or the statement of affairs. Accordingly, most of the accounting policies that warrant disclosure along with the financial statements are those that have been followed consistently throughout the year.

Whereas the processes of arriving at the various balances of assets and liabilities have been discussed in detail in the following paragraphs together with the assumptions and parameters relied upon, the same may not qualify as “Accounting Policies” to be followed consistently from year to year.

1. Basis of Accounting

The financial statements are prepared under the historical cost concept on accrual basis of accounting in accordance with generally accepted accounting principles in India as applicable to Municipal Bodies and comply with the accounting standards issued by ICAI to the extent applicable.

2. Property and Other Taxes

2.1. Property and Other Taxes are recognised in the reporting period in which they become due.

2.2. Provision is retained in the accounts against old Property Tax Dues depending on their age, as under:

<u>Age of Dues</u>	<u>Provision as percentage of such dues</u>
● Outstanding for a period exceeding 2 years but less than 3 years	25%
● Outstanding for a period exceeding 3 years but less than 4 years	50%
● Outstanding for a period exceeding 4 years but less than 5 years	75%
● Outstanding for a period exceeding 5 years	100%

2.3. Interest and Penalties on delayed discharge of liability on account of Property and Other Taxes by the taxpayers are accounted for only on receipt of the same.

3. Assigned Revenue

Assigned Revenues are recognised upon actual collection thereof.

4. Rental, Fees and Income from Other Sources

4.1. Revenues in respect of Rents from Properties are recognised based on terms of agreement and where the demand is ascertainable in the regular course of operations they are recognised in the reporting period during which they become due.

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2009 AND
THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

- 4.2. Other Income and Fees that are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in the regular course operations Revenues are recognised on actual receipt of the same.
 - 4.3. Interest or penalties, if any, on Revenues described in 4.1 and 4.2 above are recognised only on receipt of the same.
 - 4.4. Interest on Investments is accounted for on accrual basis.
5. Stores
 - 5.1. Stores Material and Small-value Tools and Equipments purchased during the year are charged off to revenue on completion of the purchase process.
 - 5.2. Stock of such Materials, Tools and Equipments on hand as on the reporting date are valued at cost on first-in-first-out basis and stated as Current Assets in the Balance Sheet by credit to the respective expenditure account.
6. Employee Related Transactions
 - 6.1. Salary, allowances, bonus, ex-gratia payments, etc. are recognised as expenses as and when they become due.
 - 6.2. Statutory deductions from salaries being deductions on account of Provident Fund, Income Tax, Profession Tax, etc. are treated as liabilities simultaneously with recognition of salaries.
 - 6.3. Deductions in respect of instalments of Loans to Employees are credited to the respective loan account simultaneously with recognition of salaries.
 - 6.4. Deductions on account of Provident Fund are deposited into the conjoint account with the General Post Office, Patna.
 - 6.5. Provident Fund dues in excess of amounts in credit to their respective account and Pension to retiring employees are recognised as and when paid.
7. Interest on Borrowings
 - 7.1. Interest on Borrowings is recognised as an expense on accrual basis unless the amount borrowed is directly attributable to acquisition/creation of a Capital Asset.
 - 7.2. In case of Borrowing attributable directly to the acquisition/creation of a Capital Asset, accrued interest on the same till the date of acquisition/creation of the said asset is capitalised along with the cost of the asset. Interest on the said Borrowings for the period following the date of acquisition/ creation of the asset is recognised as an expense on accrual basis.
8. Other Revenue Expenditure
 - 8.1. All other revenue expenditure are recognised as and when they are paid.
9. Depreciation on Fixed Assets
 - 9.1. In the normal course, depreciation on Fixed Assets is calculated on straight line method at the rates prescribed in the Bihar Municipal Accounting Manual, 2010.

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2009 AND
THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

- 9.2. For assets acquired/created on or after the 1st day of October in any reporting period, depreciation is calculated for the first reporting period at 50% of the rate prescribed in the Bihar Municipal Accounting Manual. Similarly, for assets transferred/dispose of before the 1st day of October of any reporting period depreciation is calculated for that reporting period at 50% of the rate prescribed in the said Manual.
- 9.3. On individual assets costing less than Rs.5,000/-, depreciation is calculated at 100% of the cost in the year of purchase.
- 9.4. Aggregate Depreciation on all fixed assets, calculated in the above fashion, is recognised as an expense in each reporting period.
10. Revenue Grants
 - 10.1. General Purpose Revenue Grants are recognised as income as and when they are received. Income on investment of such grants remaining unutilised is recognised as income on accrual basis
 - 10.2. Revenue Grants received for specific purposes are treated as liabilities on receipt and are recognised as income to the extent of expenditure made thereout during the reporting period for the purpose for which they are received.
 - 10.3. Income on investment of the entire or any part of the Grant amounts pending their use for the purpose for which they are received is credited to the respective Grant account on accrual basis.
11. Capital Grants
 - 11.1. Grants received for the purpose of acquisition/creation of Capital Assets are treated as liabilities on receipt. Amount of Grant utilised during the reporting period for the purpose for which the same was received is taken to Capital Fund Account which in turn is amortised at the same rate at which depreciation is charged on the designated capital asset.
 - 11.2. Capital Grants received by the Corporation in the capacity of nodal/implementing agency for a specific purpose which does not result in creation/acquisition of assets with ownership rights to the Corporation are treated as liabilities on receipt. Upon utilisation of the same for the purpose for which the Grant is received, the said liability is reduced to the extent of Grant so utilised.
 - 11.3. Income on investment of the entire or any part of the Grant amounts pending their use for the purpose for which they are received is credited to the respective Grant account on accrual basis.
 - 11.4. Grants received in the form of non-monitory assets i.e. in the form of Capital Assets at concessional rates are taken to Capital Fund Account at the cost of acquisition of the respective assets. The said balance in Capital Fund Account is amortised at the same rate at which depreciation is charged on the designated capital assets. In case of non-monitory assets received free of cost the same is accounted for at a nominal cost with an identical credit to the Capital Fund Account.
12. Investments

Investments are accounted for at cost, including cost incurred in acquiring the same and other incidental expenses, if any.
13. Fixed Assets

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2009 AND
THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

- 13.1. Opening balances of Fixed Assets are adopted from figures appearing in the Balance Sheet as on 31-03-2008. Modifications and adjustments to these figures have been carried out wherever required on subsequent availability of the details and records of the assets during this period.
 - 13.2. Fixed Assets added during the period are accounted for at cost including taxes, duties, cess, interest during construction and other incidental expenses necessary to bring them to a state fit for their intended use.
 - 13.3. Fixed Assets are stated in the Balance Sheet at cost less accumulated depreciation charged till the reporting date.
 - 13.4. Assets that are fully depreciated and assets received free of cost as non-monitory grants are stated at Re.1/- each.
14. Leases (where the Corporation is a Lessor)
- 14.1. Assets leased out under an Operating Lease agreement are accounted for as owned assets in every respect including charge of depreciation thereon from year to year.
 - 14.2. Income from Operating Lease is recognised over the lease period on straight line basis and is taken to revenue on accrual basis.
 - 14.3. Assets leased out under a Finance Lease agreement are recognised as receivable at the aggregate amount of minimum lease payment receivable over the entire lease period. Minimum lease payments received from the lessee from time to time are credited to the respective receivable account.
 - 14.4. Interest and other charges received on Finance Leases are recognised as income in the reporting period during which the same are received.
15. Inter-unit Transactions
- 15.1. Inter unit transactions emanate from transfer of fund from PMC Head office to Circle offices and Water Supply Division & vice versa for recording the following type of transactions-
 - a) Transfer of fund from HO to Units and vice versa for Revenue Expenses
 - b) Transfer of fund from HO to Units and vice versa for Capital Expenses
 - c) Collection of Revenue
 - 15.2. All inter-unit transactions are recorded at cost and no mark-up whatsoever is included in the cost of transfer.
 - 15.3. Inter-unit transactions are stated in the Balance Sheet as a net credit or debit balance resulting from consolidation of inter-unit accounts appearing in the books of all units.

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2009 AND
THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

Schedule B - 22 Notes on Accounts

1. Opening Balances

- 1.1 For the purpose of presenting the financial statements the balances of various assets and liabilities as appearing in the Balance Sheet as of April 01, 2008 have been adopted as the opening balances.

2. Municipal (General) Fund Rs. 37,03,09,855

The surplus/(deficit) of current year Income over Expenditure has been transfer to Municipal Fund.

3. Grants & Contributions for Specific Purposes [Code 320] Rs. 160,59,83,301

The balance of Grants from the Government of Bihar is composed as under:

Purpose	Opening Balance	Additions	Payments	Closing Balance
	Rs.	Rs.	Rs.	Rs.
Provision of Drinking Water	90,62,320	–	–	9,062,320
Public Utilities	2,12,16,708	–	–	21,216,708
Purchase of Cleaning Equipments	2,16,25,000	–	–	21,625,000
Rehabilitation of Slum Dwellers	3,38,07,960	31,70,21,392		35,08,29,082
Water Supply Schemes	33,15,50,000	10,84,97,695	34,47,000	43,66,00,695
Grant from the 12th Finance Commission	23,63,58,684	–	95,67,588	22,67,91,196
Finance Commission Grant for Solid Waste Management	23,09,62,000	26,67,20,300		49,76,82,300
Water Supply Schemes *	2,88,00,000	–	–	28,800,000
Construction of Building		50,00,000		50,00,000
Grant for Development Work		83,76,000		83,76,000
Total	91,33,82,402			160,59,83,301

* Amount of addition represents fund balance invested in Flexifix Deposit with United Bank of India in earlier years which had remained to be accounted for in the Opening Balance Sheet as at April 1, 2007.

4. Unsecured Loans [Code 331] Rs. 410,064,511

- 4.1 The balance of Unsecured Loans from the Government of Bihar is composed as under:

Particulars	Opening Balance	Additions	Repayments	Closing Balance
	Rs.	Rs.	Rs.	Rs.
Principal amount of Loan				
To Patna Municipal Corporation	386,422,897	–	–	386,422,897
To Patna Water Supply Division	23,618,177	–	–	23,618,177
	410,041,074	–	–	410,041,074

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2009 AND
THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

- 4.2 As required by the prescribed format of Balance Sheet and Income & Expenditure Account as per Form 74 of Bihar Municipal Accounting Rules (Forms), "Interest Accrued & Due" on the above loans have been presented in Schedule B-9 as part of Other Liabilities.

5. Other Liabilities

- 5.1 Interest Accrued & Due Rs. 485,591,952

Accrued Interest constitutes Interest payable on Unsecured Loans from the Government of Bihar @ 13% per annum, details of which are as under:

Particulars	Opening Balance	Additions	Payments	Closing Balance
	Rs.	Rs.	Rs.	Rs.
Interest Accrued				
On Loan to Patna Municipal Corporation	407,829,534	50,234,977	–	458,064,511
On Loan to Patna Water Supply Division	24,457,078	3,070,363	–	27,527,441
Total	432,286,612	53,305,340	–	485,591,952

6. Investments

- 6.1 Investments - General Fund Rs. 9,09,62,000

The amount includes accrued interest and is invested in Short Term Fixed Deposits with Punjab National Bank.

- 6.2 Investments - Other Funds Rs. 9,91,34,389

The following amounts stand invested in Short Term Fixed Deposits out of funds/grants received for specific purposes pending actual expenditure for the said purposes:

Purpose for which Fund/Grant Received		Rs.
Slum Development/Solid Waste Mgmt.	Punjab National Bank	3,43,57,531
Water Supply Scheme	United Bank of India	465,622
Capex under Water Supply Scheme	United Bank of India	27,957,000
Capex under Water Supply Scheme	United Bank of India	36,354,236
Total		299,134,389

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2009 AND
THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

7. Sundry Debtors

7.1 Receivables for Property Taxes Rs. 214,38,81,923

Receivables on account of Property Taxes have been ascertained for large holdings by each of the four circles of the Corporation. The process of ascertaining Property Taxes Receivable on account of other holdings is in progress. The effect of non-inclusion of receivables on account of such smaller holdings on the results for the current year will be ascertainable only on completion of the above process.

Particulars	Amount Due	Provi- sion %-age	Amount of Provision
	Rs.	Rs.	Rs.
Outstanding for more than 5 years	172,73,10,447	100%	172,73,10,447
Outstanding for more than 4 years but less than 5 years	8,07,76,882	75%	6,05,82,662
Outstanding for more than 3 years but less than 4 years	8,14,11,134	50%	4,07,05,567
Outstanding for more than 2 years but less than 3 years	8,21,85,859	25%	2,05,46,465
Outstanding for less than 2 years	17,21,97,601	—	-
Total	214,38,81,923		184,91,45,141

7.2 Receivables from Others Rs. 3,72,63,004

The present balance represents rent receivable from lessees of shops to the extent identified. However, as the lessees have moved the court of law against revised rates of rent, as a measure of abundant caution, the amount has been recognised at the old rates.

8. Cash and Bank Balances

8.1 Balance of Cash in hand Rs. 37,10,323

8.2 Balances with Nationalised Banks Rs. 16,96,82,176

Barring a few accounts where bank statements were not readily available, balances with banks are have been reconciled.

8.3 Balance with Post Office Rs. 3,21,02,000

Reconciliation of the balance with balance as per statement of account furnished by Post Office is in progress.

8.4 Balance with Treasury Rs. 8,43,21,297

Balance as per books is fully reconciled and tallies with the balance as per statement of account furnished by Treasury.

9. Loans, Advance and Deposits Rs. 96,59,71,781

PATNA MUNICIPAL CORPORATION

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH 2009 AND
THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

Preparation of party-wise inventory of balances appearing under the sub-classification of the present balance is in progress.

10. Other Assets

10.1 Inter Unit Accounts Rs. 18,24,82,245

Balance in the account generally represents value of transactions in the pipe-line. Minor differences are in the process of being reconciled.

11. Income and Expenditure Account

11.1 As the records maintained during the year were not geared for generating adequate information so as to present function-wise break-up of the various income and expenditure, the same is not being provided.