

LIABILITIES

MUNICIPAL CORPORATION, KAPURTHALA BALANCE SHEET AS ON 31st MARCH 2026

1 CAPITAL FUND

Opening balance

Add: Excess of Income over Expenditure

Add/Less: Adjustments

834,820,958.25
43,026,248.00

2 CURRENT LIABILITIES

Liabilities For Cheque Issued

6,297,440.30

AMOUNT

ASSETS

1 FIXED ASSETS

Furniture & Fixtures

Machinery

Street Lights

Water Supply / Sewerage

Building

Land

Parks

Roads

Vehicles

Computer/Laptops

Office Equipments

645,920.00

5,969,901.00

28,715,581.00

113,156,508.00

22,981,190.00

432,925,000.00

1,559,000.00

181,714,840.00

3,675,056.00

198,121.00

365,570.00

AMOUNT

2 CURRENT ASSETS & LOAN AND ADVANCES

Bank Balances

Fixed Deposits with Bank

Cheque in course of collection

55,052,751.55

40,000,000.00

1,085,268.00

791,906,687.00

TOTAL

888,044,706.55

TOTAL

888,044,706.55

Compiled from the books of accounts produced to us, based on provisional and unaudited data maintained on double entry system of accounting.

For Arora Vikram & Associates
Chartered Accountants

[Signature]

CA Vikram Arora

Mem. No. 093620

Firm Reg. No. 014011N



[Signature]
ACCOUNTANT
Municipal Corporation
Kapurthala

[Signature]
COMMISSIONER
Municipal Corporation
Kapurthala

Dated: 16.10.2026

UDIN: 26093620UQFKVG5591

MUNICIPAL CORPORATION, KAPURTHALA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2026

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary & Establishment	186,921,725.00	By Water Rate & Sewerage Charges	11,208,893.00
To Pen. Cont. / Pen. Med. Mics / Retiral Dues	49,238,263.00	By Road Cutting	23,240.00
To Stationery	89,675.00	By Licence Fee	3,393,679.00
To Electrcity Bill	478,536.00	By Property Tax / House Tax	62,590,236.00
To Telephone Bill	54,568.00	By Municipal Tax	9,195,801.00
To Petrol, Diesel & Maintenance	8,251,398.00	By VAT / Excise Duty/GST	163,693,638.00
To Miscellaneous Expenses	5,041,972.00	By Bank Interest	605,642.00
To St. Light Elect. Bill	8,296,831.00	By Advertisement Tax	5,756,868.00
To W/S Elect. Bill	6,210,875.00	By Miscellaneous Incomes	15,658,103.00
To Maint. W/s & Sewerage	781,444.00	By Fire Cess / CLU Charges	1,944,921.00
To Repair & Maintainence	1,114,237.00	By Cancer Cess	926,235.00
To Cow Cess	3,244,490.00	By Cow Cess	726,040.00
To Councillor's Honararium	11,202,000.00	By Building Application Fee	41,558,377.00
To Newspaper Advertisement	114,538.00	By Rent Income	3,995,051.00
To Other Development Works	2,317,113.00	By Tehbazari/Comp. Fee	1,470,825.00
To Expenditure on Gaushala	413,315.00	By Sanitation	944,861.00
To Cancer Cess	890,848.00	By Building NOC Fees	2,000.00
To Computer Expenses	102,150.00	By Advance/EMD	15,145,279.00
To Directorate Charges	684,903.00		
To Survey of Property Tax	2,671,479.00		
To Security Refund	352,801.00		
To Solid Waste/ Composition Pits	1,270,347.00		
To GST Expense	647,277.00		
To Labour Cess	4,211,791.00		
To EMD Refund	1,120,465.00		
To Legal Fee	33,500.00		
To Professional Fee	56,900.00		
 To Excess of Income over Expenditure	 43,026,248.00		
 TOTAL	 338,839,689.00	 TOTAL	 338,839,689.00

Compiled from the books of accounts produced to us, based on provisional and unaudited data maintained on double entry system of accounting.

For Arora Vikram & Associates
Chartered Accountants

CA Vikram Arora
Memb. No. 093620
Firm Reg. No. 014011N



[Signature]
Accountant
Municipal Corporation
Kapurthala

[Signature]
Commissioner
Municipal Corporation
Kapurthala

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Dated: 16.10.2026
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MUNICIPAL CORPORATION, KAPURTHALA

Annexures to Balance Sheet as at 31st March 2026

1	Bank Balances	Rs.
	Axis Bank A/c 1836	2,472,927.39
	Axis Bank A/c 4088	2,176,619.00
	Axis Bank A/c 5090	15,554,009.23
	HDFC Bank A/c 0018	644,945.00
	HDFC Bank A/c 3800	592,304.63
	State Bank of India A/c 9453	102,324.00
	ICICI BANK A/c 3260	27,330,943.00
	AXIS BANK A/c 5214 (Cow Cess)	5,854,449.00
	ICICI A/c 2025	232,296.00
	Bank Of Baroda A/c 7323	91,934.30
	Total	55,052,751.55

2	Fixed Assets	Rs.
	Furniture & Fixtures	645,920.00
	Machinery	5,969,901.00
	Street Lights	28,715,581.00
	Water Supply / Sewerage	113,156,508.00
	Building	22,981,190.00
	Land	432,925,000.00
	Parks	1,559,000.00
	Roads	181,714,840.00
	Vehicles	3,675,056.00
	Computer/Laptops	198,121.00
	Office Equipments	365,570.00
	Total	791,906,687.00


[ACCOUNTANT]
Municipal Corporation
Kapurthala


Commissioner
Municipal Corporation
Kapurthala



Municipal Corporation, Kapurthala
Cash Flow Statement for the year ending 31st March 2026

Particulars	Amount (in Rs.)
<u>A. Cash Flow from Operating Activities</u>	
a. Cash Inflow	
Cash Inflow from Operations	338,839,689.00
Add/Less: Previous Year Adjustments	4,106,336.30
Total	<u>342,946,025.30</u>
b. Cash Outflow	
Cash Outflow from Operations	295,813,441.00
Total	<u>295,813,441.00</u>
Net Cash Inflow/Outflow from Operating Activities (a-b)	<u>47,132,584.30</u>
<u>B. Cash Flow from Investing Activities</u>	
a. Cash Inflow	-
b. Cash Outflow	-
Capital Expenditure (Fixed Assets)	40,000,000.00
Investment in FDRs	40,000,000.00
Total	<u>-40,000,000.00</u>
Net Cash Inflow/Outflow from Investing Activities (a-b)	<u>-40,000,000.00</u>
Net Increase/Decrease in Cash & Cash Equivalents (A+B)	<u>7,132,584.30</u>

As per our separate report at the foot of the balance sheet

For Arora Vikram & Associates

Chartered Accountants

CA Vikram Arora

Memb. No. 093629

Firm Reg. No. 014011N



Dated: 16/10/2026

UDIN:

Accountant
[ACCOUNTANT]
Municipal Corporation
Kapurthala

Commissioner
Municipal Corporation
Kapurthala