

**MUNICIPAL COUNCIL ABOHAR**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2024**

PARTICULARS	YEAR ENDED 31.03.2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>	
Surplus/ (Deficit) Before Tax	(31,671,336)
<b>ADJUSTMENTS FOR:</b>	
Depreciation & Amortised Cost	160,080,253
Interest on FDR	-
Other Income - Income from Corporation Assets & Investments	-
<b>Operating Profit before Working Capital Changes</b>	<u>128,408,917</u>
<b>Adjustments For Movement In Working Capital:</b>	
Decrease/(Increase) In Current Assets	
(a) Sundry Debtors/ Receivables	102,030,126
(b) Short-Term Loans & Advances	98,307,675.40
(Decrease)/Increase In Current Liabilities	
(a) Trade Payables	-
(b) Statutory Liabilities	22,276,521
(c) Short-Term Provisions	(73,321,058)
(d) Sundry Deposits	(40,601,994)
<b>Cash Flow before Taxation</b>	<u>237,100,187</u>
Less: Current Tax Expense(Net)	-
Tax Expense for Prior Years	-
<b>NET CASH FROM/(USED) IN OPERATING ACTIVITIES (A)</b>	<u><u>237,100,187</u></u>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>	
(Purchase)/Addition To Fixed Assets	(34,659,184)
Income on Investment- Income from Corporation Assets & Investments	-
Increase /( Decrease) - Specific Fund Investments	23,832,038
<b>NET CASH FROM/(USED) IN INVESTING ACTIVITIES (B)</b>	<u>(10,827,146)</u>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>	
Earmarked Fund	-
Municipal (General) Fund	(9,273,363)
Grant /Contribution For Specific Purpose	23,832,038
(Decrease)/Increase In Long Term Borrowings	-
Financial Cost-Interest & Financial Charges Paid	-
<b>NET CASH FROM/(USED) IN FINANCING ACTIVITIES (C)</b>	<u>14,558,675</u>

**MUNICIPAL COUNCIL ABOHAR**

<b>PARTICULARS</b>	<b>YEAR ENDED 31.03.2024</b>
<b>NET INCREASE/ DECREASE IN CASH &amp; CASH EQUIVALENTS (A)+(B)+ (C)</b>	240,831,716
OPENING CASH & CASH EQUIVALENTS	189,060,812
CLOSING CASH & CASH EQUIVALENTS	189,060,812
<b>COMPONENTS OF CLOSING CASH &amp; CASH EQUIVALENTS :</b>	
Cash In Hand	-
Balances With Scheduled Banks:	
- In Saving & Current A/c.	189,060,812

**FOR SOMESH SINGAL & ASSOCIATES**

Chartered Accountants

**MUNICIPAL CORPORATION ABOHAR**  
**PROVISIONAL DATA As On 31.03.2025**

	Previous Year (AMOUNT IN RS.)	Current Year (AMOUNT IN RS.)
SCHEDULE - 1		
<b>MUNICIPAL (GENERAL) FUND :-</b>	<b>3,847,278,095.52</b>	4,232,005,905.07
Opening Balance	4,080,562,019.12	3,900,914,167.12
Add :- Addition during the year		
Less :- Deduction during the year	204,491,799.73	249,221,112.00
Less :- Excess of Expenditure over Income		
Add : Excess Of Income Over Expenditure	(28,792,123.87)	(31,671,336.26)
SCHEDULE - 2		
<b>CAPITAL RESERVE</b>	<b>616,352.84</b>	<b>677,988.12</b>
Opening Balance	29,408,476.71	32,349,324.38
Add :- Addition During the Year		
Less :- Withdrawal during the Year	28,792,123.87	31,671,336.26
SCHEDULE - 3		
<b>UNSPENT GRANTS</b>	<b>137,623,443.60</b>	
Grant - BDA	24,412.00	
Grant For MDF	180,103.00	
Grant PMIDC	10,138,010.60	
Grant M.P Fund	5,147.00	
Grant Swatch Bharat Mission	10,760,582.00	
Grant - UD 11	(190,637.00)	
Grant United Fund	168.00	
Grant NULM	140,000.00	
PM 14 Special Package of Border Area Funds	19,008,007.00	
15th Finance Commission Grant	43,414,560.00	
Sports Complex Development Grant	13,598,631.00	
Punjab Nirman Grant	38,227,092.00	
UPIP 2 Grant	1,711,103.00	
UPIP 3 Grant	6,265.00	
IEC Grant	600,000.00	
SCHEDULE 4		
<b>UNSECURED LOANS :-</b>	<b>21,482,000.00</b>	<b>21,482,000.00</b>
OPENING	21,482,000.00	21,482,000.00
SCHEDULE-5		
<b>DEPOSITS RECEIVED</b>	<b>34,885,366.00</b>	38,373,902.60
Security Received	27,767,164.00	30,543,880.40
Tender earnest money received	7,118,202.00	7,830,022.20
SCHEDULE-6		
<b>STATUTORY LIABILITIES</b>	<b>20,251,383.00</b>	22,276,521.30
GST TDS	-	
Labour Cess	20,095,443.00	22,104,987.30
TDS Contractor	19,148.00	21,062.80
GST	136,792.00	150,471.20
GST 18%	-	-

SCHEDULE-7		-
<b>Other Liability &amp; Provisions</b>	<b>224,784,577.00</b>	247,263,034.70
Employee Liability	-	-
Electricity Bill	220,558,188.00	242,614,006.80
Audit Fees	1,890,850.00	2,079,935.00
Sundry Creditors	1,399,322.00	1,539,254.20
Salary	-	-
Food Grain Advance Loan	936,217.00	1,029,838.70
		-
SCHEDULE-8		-
<b>GROSS BLOCK</b>	<b>4,592,850,619.26</b>	5,052,135,681.19
		-
SCHEDULE-9		-
<b>DEPRECIATION FUND :-</b>	<b>659,928,141.20</b>	725,920,955.32
As Per Schedule 28	659,928,141.20	725,920,955.32
		-
SCHEDULE-10		-
<b>SUNDRY DEBTORS / RECEIVABLES</b>	<b>92,754,660.00</b>	102,030,126.00
Water Tax & Sewerage Tax Receivables	59,745,654.00	65,720,219.40
Property Tax Arrears	33,009,006.00	36,309,906.60
		-
SCHEDULE-11		-
<b>CASH &amp; BANK BALANCES :-</b>	<b>171,873,465.90</b>	189,060,812.49
		-
Cash & Bank Balance	171,873,465.90	189,060,812.49
		-
SCHEDULE-12		-
<b>LOANS, ADVANCES &amp; DEPOSITS:-</b>	<b>89,370,614.00</b>	<b>98,307,675.40</b>
Festival Advance Laon	2,591,661.00	2,850,827.10
Property Tax Receivable		-
Rent Receivable	16,025,115.00	17,627,626.50
Safai Sewak Welfare Society	60,702,228.00	66,772,450.80
Water Charges		-
LOANS & ADVANCES TO EMPLOYEE		-
OTHER ASSETS		-
Building Fees Receivable	10,051,610.00	11,056,771.00

**MUNICIPAL CORPORATION ABOHAR**  
**PROVISIONAL INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2025**

PARTICULARS	SCHEDULE	Previous Year (AMOUNT IN RS.)	Current Year (AMOUNT IN RS.)
<b><u>INCOME :-</u></b>			
Tax Revenue	13	176,593,482.00	194,252,830.20
Assigned Revenues & Compensations	14	-	
Rental Income From Municipal Properties	15	5,891,426.00	6,480,568.60
Fees and User Charges	16	82,187,126.00	90,405,838.60
Revenue Grants, Contribution and Subsidies	17	21,748,180.00	23,922,998.00
Interest Earned	18	6,337,925.00	6,971,717.50
Miscellaneous Income	19	612,640.00	673,904.00
Sale & Hire Charges	20	48,568,717.00	53,425,588.70
<b>Total Income</b>		<b>341,939,496.00</b>	<b>376,133,445.60</b>
<b><u>EXPENDITURE :-</u></b>			
Establishment Expenses	21	137,915,548.87	151,707,103.76
Administrative Expenses	22	17,053,929.00	18,759,321.90
Operations and maintenance	23	54,738,807.00	60,212,687.70
Miscellaneous Expenses	24	527,968.00	580,764.80
Prior Period Expenses	25	415,114.00	456,625.40
Depreciation During The Year	26	160,080,253.00	176,088,278.30
<b>Total Expenditure</b>		<b>370,731,619.87</b>	<b>407,804,781.86</b>
Surplus / Deficit before adjustment of prior period items and De		(28,792,124)	(31,671,336)
Less : Prior Period Items			
Less : Prior Period Adjustment of Depreciation			
<b>NET SURPLUS / DEFICIT</b>		<b>(28,792,124)</b>	

**NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES**

*Notes referred to above and notes attached there to form an integral part of Income and Expenditure*

*This is the Income & Expenditure Statement referred to in our Report of even date.*

For and on behalf of Municipality Board

**MUNICIPAL CORPORATION ABOHAR**  
**PROVISIONAL DATA As On 31.03.2025**

	Previous Year (AMOUNT IN RS.)	Current Year (AMOUNT IN RS.)
<b>SCHEDULE-13</b>		
<b>TAX REVENUE</b>	<b>176,593,482.00</b>	<b>194,252,830.20</b>
House Tax	678,662.00	746,528.20
Cancer Cess	723,466.00	795,812.60
Exise Duty	15,002,256.00	16,502,481.60
Property Tax	41,000,000.00	45,100,000.00
Fire Cess	1,108,406.00	1,219,246.60
Cow Cess	1,571,745.00	1,728,919.50
Vat	91,508,947.00	100,659,841.70
Advertisement Tax	-	-
Water & SEWERAGE TAX	25,000,000.00	27,500,000.00
<b>SCHEDULE-14</b>		
<b>ASSIGNED REVENUE &amp; COMPENSATION</b>	-	-
Compensations in Lieu of Taxes / duties	-	-
<b>SCHEDULE-15</b>		
<b>RENTAL INCOME FROM MUNICIPLE PROPERTIES :-</b>	<b>5,891,426.00</b>	<b>6,480,568.60</b>
Other Rents	54,440.00	59,884.00
Markets	5,836,986.00	6,420,684.60
Mobile tower rent	-	-
<b>SCHEDULE- 16</b>		
<b>FEES AND USER CHARGES</b>	<b>82,187,126.00</b>	<b>90,405,838.60</b>
Advertisement Income	1,049,499.00	1,154,448.90
Fees for Certificate Or extract of Record	3,000.00	3,300.00
Licensing Fees	507,445.00	558,189.50
Other Fees	-	-
Penalties and Fines	1,552,258.00	1,707,483.80
Building Permission Fees	35,138,650.00	38,652,515.00
Bus stand fees	1,246,960.00	1,371,656.00
NOC Fees	1,617,460.00	1,779,206.00
Change of Land Use	8,944,541.00	9,838,995.10
Library Fees	192,200.00	211,420.00
Resignation Fees	38,670.00	42,537.00
Right to Information	4,520.00	4,972.00
Road Cutting	1,212,010.00	1,333,211.00
Sewerage Rent	19,945,746.00	21,940,320.60
Unauthorized Plot and Colony	10,734,167.00	11,807,583.70
Water Rent	-	-
<b>SCHEDULE-17</b>		
<b>Revenue Grants, Contribution and Subsidies</b>	<b>21,748,180.00</b>	<b>23,922,998.00</b>
15th FINANCE COMMISSION GRANT	21,748,180.00	23,922,998.00
Exise Duty	-	-

SCHEDULE-18		
<b>INTEREST EARNED</b>	<b>6,337,925.00</b>	<b>6,971,717.50</b>
Other Interest	6,337,925.00	6,971,717.50
SCHEDULE-19		
<b>Miscellaneous Income</b>	<b>612,640.00</b>	<b>673,904.00</b>
Other Income	417,640.00	459,404.00
Other Recoveries	195,000.00	214,500.00
SCHEDULE-20		
<b>SALES AND HIRE CHARGES :-</b>	<b>48,568,717.00</b>	<b>53,425,588.70</b>
Sale of Land	38,057,146.00	41,862,860.60
Sale of dairy project	10,511,571.00	11,562,728.10
SCHEDULE-21		
<b>ESTABLISHMENT EXP :-</b>	<b>137,915,548.87</b>	<b>151,707,103.76</b>
Benefits and Allowance	4,369,070.00	4,805,977.00
Employee Welfare	7,865,314.00	8,651,845.40
Other terminal and Retirement Benefits	19,505,692.00	21,456,261.20
Pension	500,000.00	550,000.00
Re- Imbursements	1,447,565.00	1,592,321.50
Salaries and Wages	98,719,364.87	108,591,301.36
Elected Council Members Related Establishment	5,508,543.00	6,059,397.30
SCHEDULE-22		
<b>ADMINISTRATIVE EXPENSES</b>	<b>17,053,929.00</b>	<b>18,759,321.90</b>
Advertisement and Publicity	326,497.00	359,146.70
Audit & other Professional fees	1,673,580.00	1,840,938.00
Books & Periodicals Membership Subscriptions	1,049,598.00	1,154,557.80
Communication Expenses	125,428.00	137,970.80
Insurance	148,247.00	163,071.70
Other Administration Expense	13,598,314.00	14,958,145.40
Printing and Stationary	132,265.00	145,491.50
Rent Rates and Taxes Paid	-	-

SCHEDULE-23		-
<b>OPERATIONS &amp; MAINTENANCE</b>	<b>54,738,807.00</b>	<b>60,212,687.70</b>
Consumption of Stores	1,818,190.00	2,000,009.00
Fuel	10,070,619.00	11,077,680.90
Hire Charges	598,907.00	658,797.70
Power	3,783,704.00	4,162,074.40
Repair & Maintenance - Building	4,499,200.00	4,949,120.00
Repair & Maintenance - Infrastructure Assets	3,200,767.00	3,520,843.70
Repair & Maintenance - Others	22,574,482.00	24,831,930.20
Repair & Maintenance - Service	3,313,294.00	3,644,623.40
Repair & Maintenance - Vehicle Plants & Machinery	4,879,644.00	5,367,608.40
		-
SCHEDULE-24		-
<b>MISCELLANEOUS EXPENSES</b>	<b>527,968.00</b>	<b>580,764.80</b>
Othe Misc. Expense	527,968.00	580,764.80
Festival & Exhibition Exp		-
		-
SCHEDULE-25		-
<b>Programme EXPENSE</b>	<b>415,114.00</b>	<b>456,625.40</b>
Own Programme	37,540.00	41,294.00
Share in Programme of Others	377,574.00	415,331.40

**MUNICIPAL CORPORATION ABOHAR**  
**PROVISIONAL BALANCE SHEET AS ON 31-03-2025**

<b>LIABILITIES</b>	<b>SCHEDULE</b>	<b>Previous Year (AMOUNT IN RS.)</b>	<b>Current Year (AMOUNT IN RS.)</b>
<b><u>RESERVE &amp; SURPLUS :-</u></b>			
Municipal Fund	1	3,847,278,095.52	4,232,005,905.07
Capital Reserve	2	616,352.84	677,988.12
Total Reserve & Surplus (A)		<b>3,847,894,448.36</b>	<b>4,232,683,893.20</b>
<b><u>UNSPENT GRANT / CONTRIBUTION FOR SPECIFIC PURPOSE (B) :-</u></b>			
	3	<b>137,623,443.60</b>	<b>137,623,443.60</b>
<b><u>LOANS :-</u></b>			
Unsecured Loans	4	21,482,000.00	21,482,000.00
Total Loans ©		<b>21,482,000.00</b>	<b>21,482,000.00</b>
<b><u>CURRENT LIABILITIES &amp; PROVISIONS :-</u></b>			
Deposits Received	5	34,885,366.00	38,373,902.60
Statutory Liabilities	6	20,251,383.00	22,276,521.30
Other Liabilities & Provisions	7	224,784,577.00	247,263,034.70
Total Current Liabilities and Provisions (D)		<b>279,921,326.00</b>	<b>307,913,458.60</b>
<b>TOTAL LIABILITIES (A+B+C+D)</b>		<b>4,286,921,217.96</b>	<b>4,699,702,795.40</b>
<b>ASSETS</b>			
<b>ASSETS</b>			
<b><u>FIXED ASSETS :-</u></b>			
Gross Block	8	4,592,850,619.26	5,052,135,681.19
Depreciation Fund	9	659,928,141.20	725,920,955.32
Net Block		<b>3,932,922,478.06</b>	<b>4,326,214,725.87</b>
Total Fixed Assets (A)		<b>3,932,922,478.06</b>	<b>4,326,214,725.87</b>
<b><u>INVESTMENTS :-</u></b>			
General Fund Investments		0.00	0.00
Total Investments (B)		<b>0.00</b>	<b>0.00</b>
<b><u>CURRENT ASSETS, LOAN &amp; ADVANCES :-</u></b>			
Sundry Debtors / Receivables	10	92,754,660.00	102,030,126.00
Cash & Bank Balances	11	171,873,465.90	189,060,812.49
Loans, Advances & Deposits	12	89,370,614.00	98,307,675.40
Total Current Assets, Loans & Advances ©		<b>353,998,739.90</b>	<b>389,398,613.89</b>
<b>TOTAL ASSETS (A+B+C)</b>		<b>4,286,921,217.96</b>	<b>4,715,613,339.76</b>

**NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES**

Notes referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

For and on bel