MUNICIPAL CORPORATION ABOHAR
PROVISIONAL BALANCE SHEET AS ON 31-03-2026

LIABILITIES	SCHEDULE	Current Year (AMOUNT IN RS.)	Previous Year (AMOUNT IN RS.)
RESERVE & SURPLUS :-			
Municipal Fund	1	3,215,248,429.09	3,860,824,674.36
Capital Reserve	2	-616,352.84	0.00
Total Reserve & Surplus (A)		**3,214,632,076.25**	**3,860,824,674.36**
UNSPENT GRANT / CONTRIBUTION FOR SPECIFIC PURPOSE (B) :-	3	**131,337,549.40**	**125,264,780.60**
LOANS :-			
Unsecured Loans	4	21,482,000.00	21,482,000.00
Total Loans ©		**21,482,000.00**	**21,482,000.00**
CURRENT LIABILITIES & PROVISIONS :-			
Deposits Received	5	16,087,530.00	16,087,530.00
Statutory Liabilities	6	19,698,229.00	19,698,229.00
Other Liabilities & Provisions	7	201,043,544.00	201,043,544.00
Total Current Liabilities and Provisions (D)		**236,829,303.00**	**236,829,303.00**
TOTAL LIABILITIES (A+B+C+D)		**3,604,280,928.65**	**4,244,400,757.96**

ASSETS

ASSETS	SCHEDULE	Current Year (AMOUNT IN RS.)	Previous Year (AMOUNT IN RS.)
FIXED ASSETS :-			
Gross Block	8	4,616,469,532.26	4,616,469,532.26
Depreciation Fund	9	1,483,664,595.40	823,736,454.20
Net Block		3,132,804,936.86	3,792,733,078.06
Total Fixed Assets (A)		**3,132,804,936.86**	**3,792,733,078.06**
INVESTMENTS :-			
General Fund Investments		0.00	0.00
Total Investments (B)		**0.00**	**0.00**
CURRENT ASSETS, LOAN & ADVANCES :-			
Sundry Debtors / Receivables	10	134,870,060.00	134,870,060.00
Cash & Bank Balances	11	217,891,430.79	198,083,118.90
Loans, Advances & Deposits	12	118,714,501.00	118,714,501.00
Total Current Assets, Loans & Advances (C)		**471,475,991.79**	**451,667,679.90**
TOTAL ASSETS (A+B+C)		**3,604,280,928.65**	**4,244,400,757.96**

MUNICIPAL CORPORATION ABOHAR

PROVISIONAL INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2026

PARTICULARS	SCHEDULE	Current Year (AMOUNT IN RS.)	Previous Year (AMOUNT IN RS.)
INCOME :-			
Tax Revenue	13	243,196,163.50	215,810,951.00
Assigned Revenues & Compensations	14	-	-
Rental Income From Municipal Properties	15	7,833,399.20	7,121,272.00
Fees and User Charges	16	89,899,775.90	81,727,069.00
Revenue Grants, Contribution and Subsidies	17	59,805,146.50	54,368,315.00
Interest Earned	18	14,816,353.20	13,469,412.00
Miscellaneous Income	19	2,332,273.90	2,120,249.00
Sale & Hire Charges	20	55,272,278.60	50,247,526.00
Total Income		**473,155,390.80**	**424,864,794.00**
EXPENDITURE :-			
Establishment Expenses	21	224,326,788.40	203,933,444.00
Administrative Expenses	22	5,444,047.40	4,949,134.00
Operations and maintenance	23	84,525,317.80	76,841,198.00
Miscellaneous Expenses	24	172,955.20	157,232.00
Programme EXPENSE	25	-	-
Depreciation During The Year	26	823,736,454.20	163,808,313.00
Total Expenditure		**1,138,205,563.00**	**449,689,321.00**
Surplus / Deficit before adjustment of prior period items and De		(665,050,172.20)	(24,824,527.00)
Less : Prior Period Items			
Less : Prior Period Adjustment of Depreciation			
NET SURPLUS / DEFICIT		**(665,050,172.20)**	**(24,824,527.00)**

MUNICIPAL CORPORATION ABOHAR

As On 31.03.2026

	Current Year (AMOUNT IN RS.)	Previous Year (AMOUNT IN RS.)
SCHEDULE - 1		
MUNICIPAL (GENERAL) FUND :-	**3,215,248,429.09**	**3,860,824,674.36**
Opening Balance	3,860,824,674.36	3,847,278,095.52
Add :- Addition during the year		
Less :- Deduction during the year	1,310,626,417.47	11,277,948.16
Less :- Excess of Expenditure over Income	(665,050,172.20)	(24,824,527.00)
Add : Excess Of Income Over Expenditure		
SCHEDULE - 2		
CAPITAL RESERVE	**(616,352.84)**	**-**
Opening Balance	-	616,352.84
Add :- Addition During the Year		
Less :- Withdrawal during the Year	616,352.84	616,352.84
SCHEDULE - 3		
UNSPENT GRANTS	**131,337,549.40**	**125,264,780.60**
15th Finance Commission Grant	66,800,456.80	60,727,688.00
Grant - BDA	24,412.00	24,412.00
Grant - UD 11		
Grant For MDF	180,103.00	180,103.00
Grant M.P Fund	5,147.00	5,147.00
Grant NULM	140,000.00	140,000.00
Grant PMIDC	10,138,010.60	10,138,010.60
Grant Swatch Bharat Mission	10,760,582.00	10,760,582.00
Grant United Fund	168.00	168.00
IEC Grant	600,000.00	600000
PM 14 Special Package of Border Area Funds	19,008,007.00	19,008,007.00
Punjab Nirman Grant	5,656,388.00	5,656,388.00
Sports Complex Development Grant	13,598,631.00	13,598,631.00
UPIP 2 Grant	4,135,826.00	4,135,826.00
UPIP 3 Grant	289,818.00	289,818.00
SCHEDULE 4		
UNSECURED LOANS :-	**21,482,000.00**	**21,482,000.00**
OPENING	21,482,000.00	21,482,000.00
	-	-
SCHEDULE-5		
DEPOSITS RECEIVED	**16,087,530.00**	**16,087,530.00**
Security Received	9,359,278.00	9,359,278.00
Tender earnest money received	6,728,252.00	6,728,252.00
SCHEDULE-6		
STATUTORY LIABILITIES	**19,698,229.00**	**19,698,229.00**
Labour Cess	19,543,209.00	19,543,209.00
TDS Contractor	22,678.00	22,678.00
GST	132,342.00	132342

SCHEDULE-7		
Other Liability & Provisions	**201,043,544.00**	**201,043,544.00**
Electricity Bill	196,910,879.00	196,910,879.00
Audit Fees	1,797,014.00	1,797,014.00
Sundry Creditors	1,399,434.00	1,399,434.00
Food Grain Advance Loan	936,217.00	936,217.00
SCHEDULE-8		
GROSS BLOCK	**4,616,469,532.26**	**4,616,469,532.26**
SCHEDULE-9		
DEPRECIATION FUND :-	**1,483,664,595.40**	**823,736,454.20**
As Per Schedule 28	1,483,664,595.40	823,736,454.20
SCHEDULE-10		
SUNDRY DEBTORS / RECEIVABLES	**134,870,060.00**	**134,870,060.00**
Water Tax & Sewerage Tax Receivables	80,617,893.00	80,617,893.00
Property Tax Arrears	54,252,167.00	54,252,167.00
SCHEDULE-11		
CASH & BANK BALANCES :-	**217,891,430.79**	**198,083,118.90**
Cash & Bank Balance	217,891,430.79	198,083,118.90
SCHEDULE-12		
LOANS, ADVANCES & DEPOSITS:-	**118,714,501.00**	**118,714,501.00**
Festival Advance Laon	4,205,161.00	4,205,161.00
Rent Receivable	16,025,115.00	16,025,115.00
Safai Sewak Welfare Society	88,432,615.00	88,432,615.00
Building Fees Receivable	10,051,610.00	10051610

MUNICIPAL CORPORATION ABOHAR
As On 31.03.2026

	Current Year (AMOUNT IN RS.)	Previous Year (AMOUNT IN RS.)
SCHEDULE-13		
TAX REVENUE	**243,196,163.50**	**215,810,951.00**
House Tax	274,860.00	29,240.00
Cancer Cess	112,693.00	543,247.00
Exise Duty	5,369,944.00	7,618,091.00
Property Tax	34,574,867.00	47,100,000.00
Fire Cess	1,153,773.50	1,048,885.00
Vatt	176,180,738.00	129,471,488.00
Water & SEWERAGE TAX	25,529,288.00	30,000,000.00
SCHEDULE-14		
ASSIGNED REVENUE & COMPENSATION	**-**	**-**
Compensations in Lieu of Taxes / duties	-	-
SCHEDULE-15		
RENTAL INCOME FROM MUNICIPLE PROPERTIES :-	**7,833,399.20**	**7,121,272.00**
Other Rents	848,312.30	771,193.00
Markets	6,985,086.90	6,350,079.00
SCHEDULE- 16		
FEES AND USER CHARGES	**89,899,775.90**	**81,727,069.00**
Fees for Certificate Or extract of Record	2,607.00	2,370.00
Licensing Fees	429,528.00	390,480.00
Penalties and Fines	3,049,852.30	2,772,593.00
Building Permission Fees	21,340,959.20	19,400,872.00
Bus stand fees	7,680,629.00	6,982,390.00
NOC Fees	2,479,559.50	2,254,145.00
Right to Information	2,151.60	1,956.00
Road Cutting	178,363.90	162,149.00
Sewerage Rent	19,931,840.50	18,119,855.00
Unauthorized Plot and Colony	34,804,284.90	31,640,259.00
SCHEDULE-17		
Revenue Grants, Contribution and Subsidies	**59,805,146.50**	**54,368,315.00**
15th FINANCE COMMISSION GRANT	59,805,146.50	54,368,315.00

SCHEDULE-18		
INTEREST EARNED	**14,816,353.20**	**13,469,412.00**
Other Interest	14,816,353.20	13,469,412.00
SCHEDULE-19		
Miscellaneous Income	**2,332,273.90**	**2,120,249.00**
Other Income	2,260,595.70	2,055,087.00
Other Recoveries	71,678.20	65,162.00
SCHEDULE-20		
SALES AND HIRE CHARGES :-	**55,272,278.60**	**50,247,526.00**
Sale of Land	44,221,557.60	40,201,416.00
Sale of dairy project	11,050,721.00	10,046,110.00
SCHEDULE-21		
ESTABLISHMENT EXP :-	**224,326,788.40**	**203,933,444.00**
Benefits and Allowance	2,443,677.50	2,221,525.00
Elected Council Members Related Establishment	5,499,407.10	4,999,461.00
Employee Welfare	2,637,108.10	2,397,371.00
Other terminal and Retirement Benefits	30,662,705.70	27,875,187.00
Re- Imbursements	2,648,236.80	2,407,488.00
Salaries and Wages	180,435,653.20	164,032,412.00
SCHEDULE-22		
ADMINISTRATIVE EXPENSES	**5,444,047.40**	**4,949,134.00**
Advertisement and Publicity	354,591.60	322,356.00
Audit & other Professional fees	2,357,425.40	2,143,114.00
Books & Periodicals Membership Subscriptions	293,168.70	266,517.00
Communication Expenses	163,617.30	148,743.00
Insurance	67,764.40	61,604.00
Other Administration Expense	1,955,848.40	1,778,044.00
Printing and Stationary	36,691.60	33,356.00
Rent Rates and Taxes Paid	214,940.00	195,400.00

SCHEDULE-23		
OPERATIONS & MAINTENANCE	**84,525,317.80**	**76,841,198.00**
Bulk Purchases	152,674.50	138,795.00
Consumption of Stores	5,404,480.40	4,913,164.00
Fuel	8,837,700.30	8,034,273.00
Hire Charges	1,323,336.30	1,203,033.00
Power	49,234,317.00	44,758,470.00
Repair & Maintenance - Building	1,320,000.00	1,200,000.00
Repair & Maintenance - Infrastructure Assets	1,477,943.50	1,343,585.00
Repair & Maintenance - Others	9,544,990.40	8,677,264.00
Repair & Maintenance - Service	5,243,902.40	4,767,184.00
Repair & Maintenance - Vechile Plants & Machinery	1,985,973.00	1,805,430.00

SCHEDULE-24		
MISCELLANEOUS EXPENSES	**172,955.20**	**157,232.00**
Othe Misc. Expense	171,638.50	156,035.00
Bank charges	1,316.70	1,197.00

SCHEDULE-25		
Programme EXPENSE	**-**	**-**
Own Programme		
Share in Programme of Others		

MUNICIPAL CORPORATION ABOHAR

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2026

SCHEDULE-26

DEPRECIATION CHART FOR THE YEAR ENDED 31.03.2026

Sr. No	Particulars	Rate	Gross Block				Depreciaton					
			Value at the beginning	*Addition During the Year Part I*	*Addition during the Year Part II*	Gross Block	*Value at the beginning*	*Depreciation on Part I & Net Block*	*Depreciation on Part II*	*Total Depreciation during the year*	*Value at the end*	*WDV as on 31.03.2025*
1	Land	0.00%	1,399,034,835.00	-	-	1,399,034,835	-	-	-	-	-	1,399,034,835
2	Building	2.25%	1,094,742,363.27	-	-	1,094,742,363	146,190,200.88	170,821,904	-	170,821,904	317,012,105	777,730,259
3	Roads	10.00%	1,060,658,142.00	-	-	1,060,658,142	305,086,691.00	410,988,903	-	410,988,903	716,075,594	344,582,548
4	Infrastructure Assets	18.00%	31,381,392.85	-	-	31,381,393	49,325,072.38	54,973,723	-	54,973,723	104,298,796	- 72,917,403
5	Park & Playground	2.25%	988,713,935.57	-	-	988,713,936	138,716,187.90	160,962,252	-	160,962,252	299,678,440	689,035,496
6	Street Light Post	6.00%	7,390,628.89	-	-	7,390,629	2,962,322.52	3,405,761	-	3,405,761	6,368,083	1,022,546
7	Plant And Machinery	6.00%	1,760,884.39	-	-	1,760,884	384,008.22	489,362	-	489,362	873,370	887,514
8	Vehicle	18.00%	1,303,736.54	-	-	1,303,737	2,049,205.24	2,283,878	-	2,283,878	4,333,083	- 3,029,347
9	Tractor Trolly	18.00%	2,194,470.00	-	-	2,194,470	434,208.00	829,213	-	829,213	1,263,421	931,049
10	Jetting Machine	18.00%	1,556,187.00	-	-	1,556,187	1,159,988.00	1,440,102	-	1,440,102	2,600,090	- 1,043,903
11	Office & Other Equipment	9.00%	584,191.46	-	-	584,191	70,140.17	122,391	-	122,391	192,531	391,660
12	Furniture & Fixtures	3.60%	416,120.16	-	-	416,120	73,029.70	87,699	-	87,699	160,728	255,392
13	Computer	9.00%	1,573,228.13	-	-	1,573,228	389,524.19	531,115	-	531,115	920,639	652,589
14	Scanners	9.00%	26,332.00	-	-	26,332	10,206.00	12,576	-	12,576	22,782	3,550
15	Printers	9.00%	141,048.00	-	-	141,048	35,337.00	48,031	-	48,031	83,368	57,680
16	Press/Printing Machinery	9.00%	23,005.00	-	-	23,005	7,876.00	9,946	-	9,946	17,822	5,183
17	Tippers	18.00%	14,724,111.00	-	-	14,724,111	9,281,425.00	11,931,765	-	11,931,765	21,213,190	- 6,489,079
18	Jcb Machine	6.00%	2,369,524.00	-	-	2,369,524	596,488.00	738,659	-	738,659	1,335,147	1,034,377
19	Water Tanker	18.00%	436,885.00	-	-	436,885	370,133.00	448,772	-	448,772	818,905	- 382,020
20	Apple Macbook	9.00%	78,669.00	-	-	78,669	30,491.00	37,571	-	37,571	68,062	10,607
21	Invertor	9.00%	82,964.00	-	-	82,964	10,674.00	18,141	-	18,141	28,815	54,149
22	Autopedal Rickshaw	18.00%	3,109,533	-	-	3,109,533	1,725,800	2,285,516	-	2,285,516	4,011,316	- 901,783
23	Water Works Machinery	6.00%	4,167,346	-	-	4,167,346	1,019,133	1,269,174	-	1,269,174	2,288,307	1,879,039
	TOTAL		**4,616,469,532.26**	**-**	**-**	**4,616,469,532**	**659,928,141.20**	**823,736,454**	**-**	**823,736,454**	**1,483,664,595**	**3,132,804,937**

MUNICIPAL CORPORATION ABOHAR

PROVISIONAL CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2026

	PARTICULARS	YEAR ENDED 31.03.2026
A.	**CASH FLOW FROM OPERATING ACTIVITIES:**	
	Surplus/ (Deficit) Before Tax	(665,050,172)
	ADJUSTMENTS FOR:	
	Depreciation & Amortised Cost	823,736,454
	Interest on FDR	-
	Other Income - Income from Corporation Assets & Investments	55,272,279
	Operating Profit before Working Captal Changes	103,414,003
	Adjustments For Movement In Working Capital:	
	Decrease/(Increase) In Current Assets	
	(a) Sundry Debtors/ Receivables	-
	(b) Short-Term Loans & Advances	-
	(Decrease)/Increase In Current Liabilites	
	(a) Trade Payables	-
	(b) Statutory Liabilities	-
	(c) Short-Term Provisions	-
	(d) Sundry Deposits	-
	Cash Flow before Taxation	103,414,003
	Less: Current Tax Expense(Net)	-
	Tax Expense for Prior Years	-
	NET CASH FROM/(USED) IN OPERATING ACTIVITIES (A)	103,414,003
B.	**CASH FLOW FROM INVESTING ACTIVITIES:**	
	(Purchase)/Addition To Fixed Assets	-
	Income on Investment- Income from Corporation Assets & Investments	55,272,279
	Increase /(Decrease) - Specific Fund Investments	6,072,769
	NET CASH FROM/(USED) IN INVESTING ACTIVITIES (B)	61,345,047
C.	**CASH FLOW FROM FINANCING ACTIVITIES:**	
	Earmarked Fund	-
	Municipal (General) Fund	(151,023,508)
	Grant /Contribution For Specific Purpose	6,072,769
	(Decrease)/Increase In Long Term Borrowings	-
	Financial Cost-Interest & Financial Charges Paid	-
	NET CASH FROM/(USED) IN FINANCING ACTIVITIES (C)	(144,950,739)

MUNICIPAL CORPORATION ABOHAR

PARTICULARS	YEAR ENDED 31.03.2026
NET INCREASE/ DECREASE IN CASH & CASH EQUIVALENTS (A)+(B)+ (C)	19,808,312
OPENING CASH & CASH EQUIVALENTS	198,083,119
CLOSING CASH & CASH EQUIVALENTS	217,891,431
COMPONENTS OF CLOSING CASH & CASH EQUIVALENTS :	
Cash In Hand	-
Balances With Scheduled Banks:	
- In Saving & Current A/c.	217,891,431