

# ARORA VIKRAM & ASSOCIATES

CHARTERED ACCOUNTANTS

ES-9A, Civil Lines, Near Patel Hospital, Jalandhar City-144001

Ph.: 0181-4611330, Mob.: 98141-66330

E-mail : arora.vikram@yahoo.com

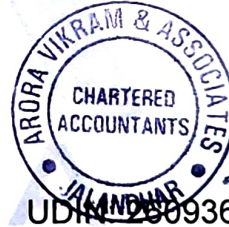
## REPORT ON PROVISIONAL FINANCIAL STATEMENTS

We have examined the Provisional Balance Sheet as at 31<sup>st</sup> March, 2025, and Provisional Income & Expenditure account for the year ended on that date, attached herewith of Municipal Corporation, Hoshiarpur.

We certify that the Provisional Balance Sheet & Provisional Income & Expenditure Account are in agreement with the books of accounts maintained at Hoshiarpur. However, books of accounts and financial statements are under audit for the said period and will report our observation with the Audit Report.

Place: Jalandhar  
Dated: 01.06.2026

For Arora Vikram & Associates,  
Chartered Accountants,  
Firm Regn. No. 014011N



(Vikram Arora)

Memb.No. 93620

UDIN 26093620WOMVDN4987

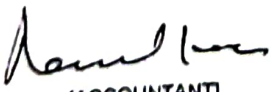
# MUNICIPAL CORPORATION HOSHIARPUR

## Annexures to Balance Sheet as at 31st March 2025

1 Bank Balances	Rs.
HDFC Bank A/C 98729	39,614,952.00
HDFC Bank A/C 948260	492,754.00
HDFC Bank A/C 129	124,528.01
Indian Bank A/C 5243	32,788,087.25
AXIS Bank A/C 8226261	3,768,001.00
AXIS Bank A/C 8116	5,468,125.42
AXIS Bank A/C 6258	11,714,400.78
ICICI Bank A/C 126	33,858,946.00
Canara Bank A/c 8320	18,784,219.91
ICICI Bank A/C 0031	17,964,581.72
HDFC Bank A/C 3939	822,879.33
Bank of Baroda A/c 2153	-
KOTAK MAHINDRA BANK A/C 5730	481,459.00
<b>Total</b>	<b>155,882,935.02</b>

2 Fixed Assets	Rs.
Roads	443,881,010.50
Drains	35,426,791.00
Pavements	87,602,626.00
Sewerage & water supply	346,232,427.96
Machinery	11,504,993.00
Air Condition	1,546,152.00
Electric Fans	184,890.00
Electric Goods	4,567.00
Equipments	205,243.00
Parks	23,174,005.00
Street lights	89,916,351.00
Building	57,022,631.00
Computers	2,837,053.00
Furniture	2,449,384.00
Land	1,195,736,000.00
Vehicles	14,342,085.00
Office Buildings/Shops	22,903,775.00
Slum	567,000.00
Tubewells/ Water Supply	28,341,321.00
Garden Equipments	9,650.00
Electric Fittings	469,349.00
Submersible Pump	993,286.00
Water Storage Tank	20,000.00
<b>Total</b>	<b>2,366,370,791.46</b>

3 Liabilities Against Grants	Rs.
15th Finance Commission	22,180,488.00
Cow Cess	15,001,281.00
Cancer Cess	5,594,300.00
Labour Cess	22,492,037.00
<b>Total</b>	<b>65,268,106.00</b>

  
 ACCOUNTANT  
 Municipal Corporation,  
 Hoshiarpur.

  
 Commissioner  
 Municipal Corporation,  
 Hoshiarpur.



**Municipal Corporation - Hoshiarpur**  
**Cash Flow Statement for the year ending 31st March 2025**

Particulars	Amount (in Rs.)
<b><u>A. Cash Flow from Operating Activities</u></b>	
<b>a. Cash Inflow</b>	
i. Cash Inflow from Operations	685,707,963.20
ii. Add: Decrease in Provisions/ Arrears	-
iii. Add/Less: Previous Year Adj.	-
<b>Total (i+ii+iii)</b>	<u>685,707,963.20</u>
<b>b. Cash Outflow</b>	
i. Cash Outflow from Operations	594,992,936.28
ii. Add: Decrease in Provisions/ Expenses Payable	-
<b>Total (i+ii)</b>	<u>594,992,936.28</u>
<b>Net Cash Inflow/Outflow from Operating Activities (a-b)</b>	<u>90,715,026.92</u>
<b><u>B. Cash Flow from Investing Activities</u></b>	
<b>a. Cash Inflow</b>	
i. Grants Received	-
<b>Total</b>	<u>-</u>
<b>b. Cash Outflow</b>	
i. Outflow against Grants	69,153,639.00
ii. Capital Expenditure (Fixed Assets adjusted with Grants)	20,913,286.00
<b>Total (i+ii)</b>	<u>90,066,925.00</u>
<b>Net Cash Inflow/Outflow from Investing Activities (a-b)</b>	<u>90,066,925.00</u>
<b>Net Increase/Decrease in Cash &amp; Cash Equivalents (A+B)</b>	<u>648,101.92</u>



01/08/2026

[ACCOUNTANT]

[COMMISSIONER]

**MUNICIPAL CORPORATION HOSHIARPUR**

**BALANCE SHEET AS ON 31.03.2025**

LIABILITIES		AMOUNT	ASSETS	AMOUNT
<b>1 CAPITAL FUND</b>			<b>1 FIXED ASSETS</b>	
Opening balance	2,939,021,847.70		Roads	443,881,010.50
Add Excess of Income over Expenditure	90,715,026.92		Drains	36,426,791.00
Add/Less: Previous Year Adj.	-	3,029,736,874.62	Pavements	87,602,826.00
			Sewerage & water supply	346,232,427.96
			Machinery	11,504,993.00
			Air Condition	1,546,152.00
			Electric Fans	184,890.00
			Electric Goods	4,567.00
			Equipments	205,243.00
			Parks	23,174,005.00
			Street lights	89,916,351.00
			Building	57,022,631.00
			Computers	2,837,053.00
			Furniture	2,449,384.00
			Land	1,195,736,000.00
			Vehicles	14,342,086.00
			Office Buildings/Shops	22,903,775.00
			Slum	567,000.00
			Tubewells/ Water Supply	28,341,321.00
			Garden Equipments	9,650.00
			Electric Fittings	469,349.00
			Submersible Pump	993,286.00
			Water Storage Tank	20,000.00
				2,366,370,791.46
<b>2 LIABILITIES AGAINST GRANTS</b>			<b>2 CURRENT ASSETS &amp; LOAN AND ADVANCES</b>	
15th Finance Commission	22,180,488.00		Bank Balances	165,882,935.02
Cow Cess	15,001,281.00		FDRs with Banks	565,753,724.14
Cancer Cess	5,594,300.00			834,286.00
Labour Cess	22,492,037.00	65,269,106.00		
				732,470,945.16
<b>2 CURRENT LIABILITIES</b>				
Liabilities For Cheque Issued		3,836,756.00		
<b>TOTAL</b>		<b>3,098,841,736.62</b>	<b>TOTAL</b>	<b>3,098,841,736.62</b>

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  
Memt. No. 093620  
Firm Reg. No. 014011N



*Arora*  
(ACCOUNTANT)  
Accountant,  
Municipal Corporation,  
Hoshiarpur.

*Arora*  
(COMMISSIONER)  
Commissioner  
Municipal Corporation,  
Hoshiarpur.

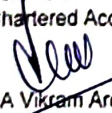
Dated : 01-06-2026  
PIN : 26093620 WDM VDN 4987

**MUNICIPAL CORPORATION HOSHIARPUR**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2025**


EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Health Branch Pay	121,946,330.00	By Advertisement Tax	2,993,272.00
To Street Light Bill & main.	18,442,177.00	By Composition Fees	40,000.00
To Water Supply Bill & main.	6,263,227.00	By Entertainment Tax	15,859.00
To Stationery	477,225.00	By 9-C Income	16,104,450.20
To Telephone Expenses	161,721.00	By Development Charges	15,643,648.00
To Maint of Vehicle Expenses	999,016.00	By Fire Cass	2,789,361.00
To Misc.Developments	15,087,150.00	By Rent	5,280,550.00
To Fire Brigade pay	7,986,535.00	By Road Cutting	2,359,228.00
To Misc. Expense	100,005,954.00	By Show Tax	116,605.00
To Retirement Due Pay	19,482,579.00	By Slaughter House Fees	130,530.00
To Health Branch	378,650.00	By Tehbazari	4,701,200.00
To Pol Vehicles	18,044,581.00	By Water Supply & Severage Charges	20,581,674.00
To 9-C Expense	68,493,953.00	By Property Tax Receipt	72,373,633.00
To Payment Outsourc	75,603,164.00	By CLU Charges	3,081,507.00
To MC Payment	10,639,744.00	By GST/VAT	432,760,490.00
To Solid Waste Management	2,839,785.00	By License Fees u/s 343	3,295,671.00
To Computer Expenses	89,290.00	By Building Composition	1,154,831.00
To Misc/ others/ Deduction of P.C	2,951,093.00	By Bank Interest	30,673,544.00
To Property Tax, Town Planning, Cattle Pound P	11,139,314.00	By Others	2,248,034.00
To Parks Maintenance	1,167,666.00	By Regulation Fee	19,339,322.00
To General Branch Pay	35,522,987.00	By W/s Rate Arrear	1,992,285.00
To MP Lads	427,051.00	By Sewer Rate Arrear	3,313,828.00
To Engineering Branch	25,412,063.00	By Plumber Fees	2,100.00
To Refreshment Mayor/CMC	198,695.00	By Building Fees	6,725,507.00
To Repairs & Maint. of Machinery/Vehicles	5,827,555.00	By Fire NOC	15,400.00
To Medical Reimbursement	1,457,120.00	By General Composition	166,000.00
To Diff. of Gratuity	340,150.00	By Excise & License fee	35,937,924.00
To Fixed Medical Allowances & LTC	3,054,621.00	By Malba Fee	1,448,949.00
To Health Branch Sewer men DEC Rate	29,809,427.00	By Trade Licence fee	12,360.00
To Oil for fogging	52,947.00	By Plastic Challan	92,500.00
To Professional Charges	159,716.00	By Rehri Challan	301,700.00
To Legal Expenses	921,059.00	By ODF	23,000.00
To Directorate Charges/ Election Fee	969,263.00		
To Sulabh Toilets	1,454,918.00		
To Sanitation/ Sewerage	3,230,295.00		
To Insurance of Vehicle/Machinery	969,172.00		
To Shifting of Wires	2,891,953.00		
To Arct. Lic. Fee	11,000.00		
To Bank Charges	83,780.28		
To Excess of Income over Expenditure	90,715,026.92		
<b>TOTAL</b>	<b>685,707,963.20</b>	<b>TOTAL</b>	<b>685,707,963.20</b>

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

For Arora Vikram & Associates  
Chartered Accountants  
  
CA Vikram Arora  
Memb No. 093620  
Firm Reg. No. 01401



  
(ACCOUNTANT)  
Accountant,  
Municipal Corporation,  
Hoshiarpur.

  
(COMMISSIONER)  
Commissioner  
Municipal Corporation,  
Hoshiarpur.

Dated 01.06.2026  
UDIN: 26093620WOMVDN4987