

MUNICIPAL CORPORATION HOSHIARPUR

BALANCE SHEET AS ON 31.03.2025

LIABILITIES	AMOUNT	ASSETS	AMOUNT
1 CAPITAL FUND		1 FIXED ASSETS	
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.	-	Pavements	87,602,826.00
	3,029,736,874.62	Sewerage & water supply	346,232,427.96
		Machinery	11,504,993.00
2 LIABILITIES AGAINST GRANTS		Air Condition	1,546,152.00
15th Finance Commission	22,180,488.00	Electric Fans	184,890.00
Cow Cess	15,001,281.00	Electric Goods	4,567.00
Cancer Cess	5,594,300.00	Equipments	205,243.00
Labour Cess	22,492,037.00	Parks	23,174,005.00
	65,268,106.00	Street lights	89,916,351.00
2 CURRENT LIABILITIES		Building	57,022,631.00
Liabilities For Cheque Issued	3,836,756.00	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
		2 CURRENT ASSETS & LOAN AND ADVANCES	
		Bank Balances	165,882,935.02
		FDRs with Banks	565,753,724.14
			834,286.00
			732,470,945.16
TOTAL	3,098,841,736.62	TOTAL	3,098,841,736.62

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



Handwritten Signature
(ACCOUNTANT)
Accountant,
Municipal Corporation,
Hoshiarpur.

Handwritten Signature
(COMMISSIONER)
Commissioner
Municipal Corporation,
Hoshiarpur.

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

MUNICIPAL CORPORATION HOSHIARPUR

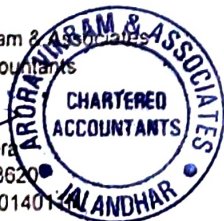
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Health Branch Pay	121,946,330.00	By Advertisement Tax	2,983,272.00
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 Outsource	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	3,296,671.00
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	1,992,286.00
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	921,069.00	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		
TOTAL	685,707,963.20	TOTAL	685,707,963.20

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

MUNICIPAL CORPORATION HOSHIARPUR

Annexures to Balance Sheet as at 31st March 2025

1 Bank Balances	Rs.
HDFC Bank A/C 98729	39,614,952.60
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	33,858,945.00
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
Total	155,882,935.02

2 Fixed Assets	Rs.
Roads	443,881,010.50
Drains	35,426,791.00
Pavements	87,602,626.00
Sewerage & water supply	345,232,427.96
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	993,285.00
Water Storage Tank	20,000.00
Total	2,366,370,791.46

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
Total	65,268,106.00

[Signature]
 ACCOUNTANT
 Municipal Corporation,
 Hoshiarpur.

[Signature]
 Commissioner
 Municipal Corporation,
 Hoshiarpur.



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

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



01/06/2026

[Signature]
Accountant,
Municipal Corporation,
Hoshiarpur
[ACCOUNTANT]

[Signature]
[COMMISSIONER]
Commissioner
Municipal Corporation,
Hoshiarpur.

Name of ULB - Municipal Corporation Hoshiarpur

Sources of Revenue

S.No	Revenue	Actual collection FY24-25 in ₹crores	Actual collection FY25- 26 in ₹crores
1	Municipal Tax in lieu of abolition of Octroi on Electricity	-	-
2	House tax arrears recovery	-	-
3	Property Tax	7.64	8.54
4	Punjab Municipal Fund (11% of VAT) plus (G.I.A) in lieu of abolition of Octroi	43.28	40.3
5	Water Rate C Sewerage Charges	2.83	3.17
6	Advertisement Fees	0.30	0.81
7	Rent, Tehabzari or Lease Money	1.03	0.96
8	Building Application Fees incl. Composition fees, Development Charges etc.	6.19	8.85
9	Share of Additional Excise duty C Auction Money in lieu of abolition of Octroi on liquor	3.59	1.02
10	Sale of Municipal Property	-	-
11	Bus Adda Fees / charges	-	-
12	Licence Fees	0.33	0.22
13	Interest on FDRs/ Saving Account	0.76	0.32
14	Others sources (Other than Grants, Earnest Money C Loan)	0.47	5.87
	Total Income	66.42	70.06


 Accountant,
 Municipal Corporation,
 Hoshiarpur.

Name of ULB - Municipal Corporation Hoshiarpur

S.No	Liabilities	Actual FY 24-25 in ₹crores	Provisional FY 25-26 in ₹crores
1	Salary and allowance liabilities	-	-
2	Provident Fund Liability	-	-
3	Liability of Contribution (Employees and ULBs Contribution Together) under The New Pension Scheme	-	-
4	Liability of retired dues (gratuity, leave in-casement, ex-gratia etc.)	-	-
5	Unforeseen expenses (LTC medical reimbursement, TA/DA telephone bill etc.)	-	-
6	Liability for the electricity bill of street lights	2.38	0.11
7	Electricity bills of tubewells/ sewerage disposal etc	0.44	0.07
8	Liabilities of contractors/ suppliers	-	-
9	Interest liability including loans taken from HUDCO/Bank/other ULBs	-	-
10	Liability for the expenses of the Directorate/ Election Office	Directorate charges- 0.15, Election charges- 0.02	Directorate charges- 0.15, election charges- 0.02
11	Liability of lawyers' fee on audit fee/ CA	0.08	-
12	Liability of Contribution under 52(1)(b) and 82(4)	-	-
13	Any other liability Give details of such liability	-	-
	Total Liabilities	3.07	0.35


 Accountant,
 Municipal Corporation,
 Hoshiarpur.