

## Audit Report

To

The Commissioner  
Municipal Corporation  
Moga

We have audited the accompanying financial statements of **Municipal Corporation, Moga** as at 31<sup>st</sup> March, 2026, which comprise the Balance Sheet as at 31<sup>st</sup> March, 2026, and Income & Expenditure Statement for the year ended on 31<sup>st</sup> March 2026. These financial statements are the responsibility of the management of the Municipal Corporation, Moga.

### Management's Responsibility

The Management is responsible for:

1. Completeness and accuracy of the underlying data and complete disclosure of all the material and relevant information to the accountant.
2. Maintaining adequate accounting, & other records, internal controls, selecting and applying appropriate accounting policies.
3. Preparation and presentation of the financial statements in accordance with the applicable laws and regulations.
4. Establishing controls to safeguard the assets of the entity and preventing and detecting frauds or other irregularities.
5. Establishing controls for ensuring that the activities of the entity are carried out in accordance with the applicable laws & regulations, preventing and detecting any non-compliance.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit includes examining, on a test basis, **evidence supporting the amounts and disclosures in the financial statements**. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis for our audit opinion.

Further to our comments in the Annexure to the Audit Report, we report that:

1. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

2. In our opinion, proper books of accounts have not been kept by the Corporation so far as appears from our examination of the books. The books are not being prepared in an orderly manner nor are these being updated on a regular basis. No bank reconciliation statement is being prepared due to which bank balances cannot be confirmed. This also raises the possibility of incompleteness of the cashbooks. The cashbooks for the various grants received from the Central as well as the State govt., have not been updated. As a result the fixed assets, current assets as well as various liabilities, both statutory and others are understated in the Balance Sheet to the extent.

(Inder Agarwal Associates)  
Chartered Accountants  
M.N. 081068  
(Inder Mohan Aggarwal)

M. No. 081068

Municipal Corporation Moga  
MAIN BAZZAR MOGA

Receipts and Payments  
1-Apr-25 to 31-Mar-26

Page 1

| Re c e i p t s           | 1-Apr-25 to 31-Mar-26  | P a y m e n t s                          | 1-Apr-25 to 31-Mar-26  |
|--------------------------|------------------------|------------------------------------------|------------------------|
| Opening Balance          | 63,81,45,625.60        | Current Liabilities                      | 4,64,05,601.00         |
| Bank Accounts            | <u>63,81,45,625.60</u> | Provisions                               | 1,33,349.00            |
| Current Liabilities      | 9,97,11,055.59         | Sundry Creditors                         | 31,59,249.00           |
| Provisions               | 1,33,381.00            | Employee Liabilities                     | 2,40,19,880.00         |
| Sundry Creditors         | 2,59,28,192.00         | Other Liabilities                        | <u>1,90,93,123.00</u>  |
| Deposits Received        | 81,600.00              | Fixed Assets                             | 16,60,83,630.00        |
| Employee Liabilities     | 4,40,23,164.00         | Furniture & Fixture                      | 6,99,131.00            |
| Other Liabilities        | <u>2,95,44,718.59</u>  | Land & Building                          | 1,06,31,567.00         |
| Current Assets           | 1,62,76,965.43         | Office Equipment                         | 1,68,450.00            |
| Loans & Advances (Asset) | 69,18,020.00           | Other Fixed Assets                       | 16,98,421.00           |
| Sundry Debtors           | 80,09,087.43           | Public Lighting                          | 46,55,061.00           |
| Investments-Other Funds  | <u>13,49,858.00</u>    | Roads & Bridges                          | 12,52,53,923.00        |
| Direct Incomes           | 16,34,99,752.08        | Sewerage & Drains                        | 1,70,46,772.00         |
| Rental Income            | 85,50,247.00           | Vehicles                                 | 25,01,895.00           |
| Fees & User Charges      | 8,69,31,046.26         | Water Supply                             | <u>34,28,410.00</u>    |
| Tax Revenue              | <u>6,80,18,458.82</u>  | Current Assets                           | 97,33,589.00           |
| Direct Expenses          | 33,15,007.00           | Loans & Advances (Asset)                 | 95,29,400.00           |
| Operations & Maintenance | 8,14,443.00            | Investments-Other Funds                  | <u>2,04,189.00</u>     |
| Repair & Maintenance     | 26,133.00              | Direct Incomes                           | 1,41,338.00            |
| Salaries & Wages         | <u>24,74,431.00</u>    | Rental Income                            | <u>1,41,338.00</u>     |
| Indirect Incomes         | 39,53,98,137.54        | Direct Expenses                          | 53,46,79,570.00        |
| Misc Income              | 46,052.50              | <i>Cattle Pond</i>                       | 58,97,649.00           |
| Interest Earned          | 2,24,20,961.54         | Administrative Expenses                  | 94,76,929.00           |
| LICENCE FEES             | 26,56,822.50           | Buildings Maintenance                    | 50,93,506.00           |
| Octroi Income            | 36,44,28,908.00        | Operations & Maintenance                 | 1,15,47,536.00         |
| Other Income             | <u>58,45,393.00</u>    | Power & Fuel                             | 5,09,46,308.00         |
|                          |                        | Repair & Maintenance                     | 8,61,80,261.00         |
|                          |                        | Salaries & Wages                         | 34,92,75,429.00        |
|                          |                        | Water Supply & Sewerage Maintenance      | <u>1,62,61,952.00</u>  |
|                          |                        | Indirect Expenses                        | 43,22,348.00           |
|                          |                        | <i>Animal Sterlization &amp; Welfare</i> | 40,21,615.00           |
|                          |                        | <i>Entertainment Allowance</i>           | 89,590.00              |
|                          |                        | <i>Refreshment</i>                       | <u>2,11,143.00</u>     |
|                          |                        | Closing Balance                          | 55,49,80,467.24        |
|                          |                        | Bank Accounts                            | <u>55,49,80,467.24</u> |
| T o t a l                | 1,31,63,46,543.24      | T o t a l                                | 1,31,63,46,543.24      |

## Income & Expenditure Schedules for FY 2025-26

### Schedule - 1

| <i>Administrative Expenses</i>               | <i>Amount in Rs</i> |
|----------------------------------------------|---------------------|
| Advertisement & Publicity-Advertisement Exp. | 7,938,293.00        |
| Legal Expenses-Legal Fee                     | 1,497,500.00        |
| Newspapers, Books & Journals                 | 41,136.00           |
|                                              | <b>9,476,929.00</b> |

### Schedule - 2

| <i>Depreciation</i>                | <i>Amount in Rs</i>  |
|------------------------------------|----------------------|
| Depreciation-Black Top             | 26,144,392.00        |
| Depreciation-Borewells             | 3,439,688.00         |
| Depreciation-Bricks                | 5,060,170.00         |
| Depreciation-Buildings             | 1,546,870.00         |
| Depreciation-Cabinets              | 3,976.00             |
| Depreciation-Cables                | 88,041.00            |
| Depreciation - Camera/CCTV         | 5,415.00             |
| Depreciation-Chairs                | 19,391.00            |
| Depreciation-Computers             | 162,252.00           |
| Depreciation-Drains                | 2,637,422.00         |
| Depreciation-Electrical Appliances | 25,987.00            |
| Depreciation-Electrical Fittings   | 3,487.00             |
| Depreciation-Lamp Posts            | 1,634,776.00         |
| Depreciation-Office Equipment      | 2,241.00             |
| Depreciation-Other Fixed Assets    | 110,560.00           |
| Depreciation-Plant & Machinery     | 1,450,318.00         |
| Depreciation-Sewerage              | 4,236,940.00         |
| Depreciation-Vehicles              | 1,184,444.00         |
| Depreciation-Waterways Pipelines   | 818,588.00           |
| Furniture & Fixtures-Depreciation  | 22,134.00            |
| Road & Bridges-Depreciation        | 35,804,340.00        |
|                                    | <b>84,401,432.00</b> |

### Schedule - 3

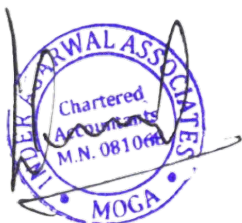
| <i>Buildings Maintenance</i>   | <i>Amount in Rs</i> |
|--------------------------------|---------------------|
| Repair & Maintenance-Buildings | 5,093,506.00        |
|                                | <b>5,093,506.00</b> |

### Schedule - 4

| <i>Programmed Expenses</i> | <i>Amount in Rs</i> |
|----------------------------|---------------------|
| Election Expenses          | -                   |
|                            | <b>-</b>            |

### Schedule - 5

| <i>Operations &amp; Maintenance</i>        | <i>Amount in Rs</i>  |
|--------------------------------------------|----------------------|
| Arbitrator Fees-JITF                       | 3,512,167.00         |
| HIRING OF VEHICLE A/C                      | 11,200.00            |
| Misc. Expenses                             | 1,608,460.00         |
| Operations & Maintenance                   | 3,063,561.00         |
| Printing & Stationery-Computer Consumables | 319,359.00           |
| Printing & Stationery-Printing             | 11,176.00            |
| Printing & Stationery-Stationery           | 1,856,618.00         |
| Telephone Bills A/c                        | 176,729.00           |
| Tender Publication Charges                 | 101,964.00           |
| Uniform to Staff-Benefits & Allowances     | 1,647,859.00         |
|                                            | <b>12,309,093.00</b> |



| <i>Power &amp; Fuel</i>           | <i>Amount in Rs</i>  |
|-----------------------------------|----------------------|
| Electricity Bills                 | 1,532,332.00         |
| Electricity Expenses-Street Light | 8,857,542.00         |
| Pol & Vehicles                    | 22,234,228.00        |
| Tubewell/Sewerage-Electricity     | 18,322,206.00        |
|                                   | <b>50,946,308.00</b> |

| <i>Repair &amp; Maintenance</i>                     | <i>Amount in Rs</i>  |
|-----------------------------------------------------|----------------------|
| Insurance-Vehicles                                  | 207,176.00           |
| Park- Maintenance & Dev.                            | 17,829,755.00        |
| Repair & Maintenance                                | 6,136,845.00         |
| Repair & Maintenance-Drains                         | 443,605.00           |
| Repair & Maintenance-Office Equipment               | 98,580.00            |
| Repair & Maintenance-Roads & Street                 | 51,464,147.00        |
| Repair & Maintenance-Sanitation                     | 72,074.00            |
| Repair & Maintenance-Slaughter House                | 4,777,102.00         |
| Repair & Maintenance-Street Light                   | 97,820.00            |
| Repair & Maintenance-Waterway Borewell              | 841,369.00           |
| Repair & Maint.-Plant & Machinery                   | 28,201.00            |
| Repairs & Maint. Civic Amenties-Public Toilets      | 412,467.00           |
| Repairs & Maint-Electrical Appliances               | 74,820.00            |
| Repairs & Maint-Furniture & Fix.                    | 8,750.00             |
| Repairs & Maint. Infrastructure-Water Supply & Sew. | 2,735,428.00         |
| Repairs & Maint. Vehicles                           | 925,989.00           |
|                                                     | <b>86,154,128.00</b> |

| <i>Salaries &amp; Wages</i>             | <i>Amount in Rs</i>   |
|-----------------------------------------|-----------------------|
| Contractual Salaries                    | 4,419,712.00          |
| Fire Brigade-Salary                     | 13,298,530.00         |
| Gardening & Landscaping-Salary          | 16,136,332.00         |
| Gratuity                                | 19,063,193.00         |
| House Tax/Rent/Teh-Salary               | 6,561,233.00          |
| LICENCE (EST.)                          | 65,670.00             |
| LTC-Benefits & Allowances               | 1,705,668.00          |
| Medical Reimbursement-Benefits & Allow. | 5,042,408.00          |
| MISC. BRANCH (EST.)                     | 144,000.00            |
| Other Retirement Benefits-Leave Encash. | 8,574,013.00          |
| Pension-Pension Contribution            | 165,235.00            |
| Salaries-Fire Brigade                   | 113,741.00            |
| Salaries-General Office                 | 19,154,518.00         |
| Salaries-Sanitation                     | 202,563,828.00        |
| Salaries-Sewerage                       | 16,896,280.00         |
| Salaries-Street Light                   | 1,745,945.00          |
| Salaries-Town Planning                  | 8,301,358.00          |
| Salaries & Wages                        | 1,058,935.00          |
| Salaries-Water Supply                   | 24,649,417.00         |
| Salary - Office General                 | 267,588.00            |
| SANITATION BRANCH, STORE , REHRI ETC.   | 999,753.00            |
| Works-Salary                            | 7,049,131.00          |
|                                         | <b>357,976,488.00</b> |

| <i>Water Supply &amp; Sewerage Maintenance</i> | <i>Amount in Rs</i>  |
|------------------------------------------------|----------------------|
| Repair & Maintenance                           | 16,261,952.00        |
|                                                | <b>16,261,952.00</b> |



**Schedule - 10**

| <i>Entertainment Allowance</i> | <i>Amount in Rs</i> |
|--------------------------------|---------------------|
| Entertainment Allowance        | 89,590.00           |
|                                | <b>89,590.00</b>    |

**Schedule - 11**

| <i>Refreshments</i> | <i>Amount in Rs</i> |
|---------------------|---------------------|
| Refreshments        | 211,143.00          |
|                     | <b>211,143.00</b>   |

**Schedule - 12**

| <i>Animal Sterilisation &amp; Welfare</i> | <i>Amount in Rs</i> |
|-------------------------------------------|---------------------|
| Animal Sterilisation & Welfare            | 4,021,615.00        |
|                                           | <b>4,021,615.00</b> |

**Schedule - 13**

| <i>Store &amp; Spares</i> | <i>Amount in Rs</i> |
|---------------------------|---------------------|
| Store & Spares            | -                   |
|                           | <b>-</b>            |

**Schedule - 14**

| <i>Cattle Pond</i> | <i>Amount in Rs</i> |
|--------------------|---------------------|
| Cattle Pond        | 5,897,649.00        |
|                    | <b>5,897,649.00</b> |

**Schedule - 15**

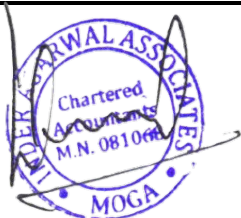
| <i>Fee &amp; User Charges</i> | <i>Amount in Rs</i>  |
|-------------------------------|----------------------|
| Water Supply & Sewage Income  | 3,644,624.00         |
| Building Application Fee      | 58,227,907.01        |
| Sewerage Fee                  | 21,796,527.59        |
| Dead Animal Contract          | 64,500.00            |
| ENLISTMENT FEES               | 91,349.00            |
| FIRE CESS FUND A/C            | 3,145,672.97         |
| Fire NOC Fees                 | 55,627.55            |
| Penalties & Fines-Octroi      | 1,834,011.74         |
| Property Transfer Fee         | 44,588.83            |
| Slaughter Fees                | 273,900.00           |
| Surcharge                     | 13,760.00            |
|                               | <b>89,192,468.69</b> |

**Schedule - 16**

| <i>Rental Income</i>    | <i>Amount in Rs</i>  |
|-------------------------|----------------------|
| Rent - Current          | 41,763,016.00        |
| Rent-Municipal Quarters | 342,579.00           |
| Rent-Shops              | 7,570,314.00         |
|                         | <b>49,675,909.00</b> |

**Schedule - 17**

| <i>Tax Revenue</i>     | <i>Amount in Rs</i>  |
|------------------------|----------------------|
| Property Tax           | 61,013,981.82        |
| Additional Excise Duty | -                    |
| Advertisement Tax      | 12,004,627.00        |
|                        | <b>73,018,608.82</b> |



**Schedule - 18**

| <i>Misc</i>     | <i>Amount in Rs</i> |
|-----------------|---------------------|
| Loan Recoveries | 1,628.00            |
| Misc            | 44,424.50           |
|                 | <b>46,052.50</b>    |

**Schedule - 19**

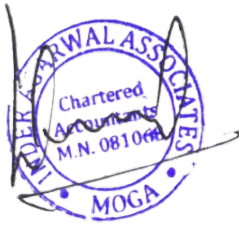
| <i>Interest Earned</i> | <i>Amount in Rs</i>  |
|------------------------|----------------------|
| Interest Income        | 22,420,961.54        |
|                        | <b>22,420,961.54</b> |

**Schedule - 20**

| <i>Octroi Income</i> | <i>Amount in Rs</i>   |
|----------------------|-----------------------|
| Octroi - VAT         | 364,428,908.00        |
|                      | <b>364,428,908.00</b> |

**Schedule - 21**

| <i>Other Income</i> | <i>Amount in Rs</i> |
|---------------------|---------------------|
| Brick Bats          | 258,247.00          |
| Cow Cess            | 7,945,346.00        |
|                     | <b>8,203,593.00</b> |



**Municipal Corporation Moga**

**Cash Flow Statement for FY 2025-26**

**A CASH FLOW FROM OPERATING ACTIVITIES**

|                                                           |              |                     |
|-----------------------------------------------------------|--------------|---------------------|
| <b>Net Profit Before Taxation and Extraordinary Items</b> |              | <b>(23,196,509)</b> |
| Adjustments for:                                          |              |                     |
| Depreciation                                              | 84,401,432   |                     |
| Foreign Exchange Loss/(Profit)                            | -            |                     |
| (Profit)/loss on sale of Assets                           | -            |                     |
| Interest & Finance Charges                                | -            |                     |
| Interest from Bank                                        | (22,420,962) |                     |
| Dividend Income                                           | -            | 61,980,470          |
| <b>Operating Profit before Working Capital Changes</b>    |              | <b>38,783,962</b>   |
| <b>Adjustments for:</b>                                   |              |                     |
| Decrease/(Increase) in Receivables                        | (41,301,685) |                     |
| Decrease/(Increase) in Inventories                        | -            |                     |
| Decrease/(Increase) in Short Term Advances                | (2,611,380)  |                     |
| Increase/(Decrease) in Payables                           | 65,626,614   | 21,713,549          |
| <b>Cash generated from operations</b>                     |              | <b>60,497,510</b>   |
| Income Tax paid                                           |              | -                   |
| Cash flow from Extraordinary Items                        |              | -                   |
| <b>Net Cash flow from Operating activities</b>            |              | <b>60,497,510</b>   |

**B CASH FLOW FROM INVESTING ACTIVITIES**

|                                              |               |                      |
|----------------------------------------------|---------------|----------------------|
| Purchase of Fixed Assets                     | (166,083,630) |                      |
| Mutual Fund/Investments                      | -             |                      |
| Sale of Fixed Assets                         | -             |                      |
| Increase in Advances & others                | -             |                      |
| Interest from Bank                           | 22,420,962    |                      |
| Dividend Income                              | -             |                      |
| <b>Net Cash used in Investing activities</b> |               | <b>(143,662,668)</b> |

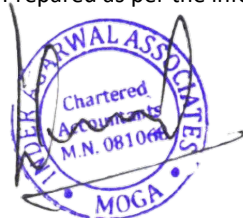
**C CASH FLOW FROM FINANCING ACTIVITIES**

|                                                   |   |              |
|---------------------------------------------------|---|--------------|
| Proceeds from Issuance of Capital/Grants Received | - |              |
| Proceeds from Long term Borrowings                | - |              |
| Repayment of Long Term Borrowings                 | - |              |
| Dividends Paid                                    | - |              |
| Interest paid                                     | - |              |
| <b>Net Cash used in financing activities</b>      |   | <b>-</b>     |
| Net increase in cash & Cash Equivalents           |   | (83,165,158) |
| Cash and Cash equivalents as at 01.04.2025        |   | 638,145,626  |
| Cash and Cash equivalents as at 31.03.2026        |   | 554,980,467  |

**Cash & Cash Equivalents**

|                                              |                    |                    |
|----------------------------------------------|--------------------|--------------------|
|                                              | As at              |                    |
|                                              | <b>01/04/2025</b>  | <b>31/03/2026</b>  |
| Cash in Hand                                 | -                  | -                  |
| Cash at Bank                                 | 638,145,626        | 554,980,467        |
| <b>Cash &amp; Cash equivalents as stated</b> | <b>638,145,626</b> | <b>554,980,467</b> |

Prepared as per the information provided by the Municipal Corporation



**Municipal Corporation Moga**  
MAIN BAZZAR MOGA  
**Income and Expenditure Statement**  
1-Apr-25 to 30-Mar-26

| Particulars                              | Amount in Rs       | Particulars         | Amount in Rs       |
|------------------------------------------|--------------------|---------------------|--------------------|
| Administrative Expenses                  | 9,476,929          | Rental Income       | 49,675,909         |
| Buildings Maintenance                    | 5,093,506          | Fees & User Charges | 89,192,469         |
| Operations & Maintenance                 | 12,309,093         | Tax Revenue         | 73,018,609         |
| Power & Fuel                             | 50,946,308         | Misc Income         | 46,053             |
| Repair & Maintenance                     | 86,154,128         | Interest Earned     | 22,420,962         |
| Salaries & Wages                         | 357,976,488        | LICENCE FEES        | 2,656,823          |
| Water Supply & Sewerage Maintenance      | 16,261,952         | Octroi Income       | 364,428,908        |
| Cattle Pond                              | 5,897,649          | Other Income        | 8203593            |
| Depreciation                             | 84,401,432         |                     |                    |
| Animal Sterlization & Welfare            | 4,021,615          |                     |                    |
| Entertainment Allowance                  | 89,590             |                     |                    |
| Refreshment                              | 211,143            |                     |                    |
| <b>Excess of income over expenditure</b> | - 23,196,509       |                     |                    |
|                                          | <b>609,643,324</b> |                     | <b>609,643,324</b> |

Prepared as per the information provided by the Municipal Corporation



## Balance Sheet Schedules for FY 2025-26

### Schedule - 1

| <i>Grants Contribution for Specific Purposes</i> | <i>Amount in Rs</i>   |
|--------------------------------------------------|-----------------------|
| Central Govt. Grants                             | 353,395,365.00        |
| State Govt. Grants                               | 136,159,731.00        |
|                                                  | <b>489,555,096.00</b> |

### Schedule - 2

| <i>Reserves &amp; Surplus</i> | <i>Amount in Rs</i>    |
|-------------------------------|------------------------|
| Profit & Loss                 | -274,179,717.25        |
|                               | <b>-274,179,717.25</b> |

### Schedule - 3

| <i>Provisions</i> | <i>Amount in Rs</i> |
|-------------------|---------------------|
| ESI Payable A/c   | 5553.00             |
|                   | <b>5,553.00</b>     |

### Schedule - 3

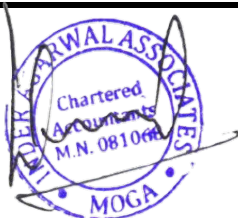
| <i>Sundry Creditors</i> | <i>Amount in Rs</i>  |
|-------------------------|----------------------|
| Contractors             | 45,094,935.00        |
|                         | <b>45,094,935.00</b> |

### Schedule - 4

| <i>Deposits Received</i>    | <i>Amount in Rs</i>  |
|-----------------------------|----------------------|
| Revenue Related Deposits    | 2,398,252.00         |
| Earnest Money               | 33,790.00            |
| Security Deposit-Contractor | 1,122,227.80         |
| Security Deposit-EMD        | 13,911,810.29        |
|                             | <b>17,466,080.09</b> |

### Schedule - 5

| <i>Employee Liabilities</i> | <i>Amount in Rs</i>   |
|-----------------------------|-----------------------|
| Amount Payable-Employees    | 669.00                |
| Bank Loan Payable A/c       | -                     |
| Creditors-Employees         | 50,600.00             |
| GPF ETT Teachers-Payable    | 2,714,190.00          |
| HRA Payable A/c             | 815,434.00            |
| LIC Payable                 | 1,044,863.00          |
| Net Salary Payable          | 16,195.00             |
| Professional Tax            | 865,970.00            |
| PF Payable A/c              | 140,096,304.90        |
|                             | <b>145,604,225.90</b> |



**Schedule - 6**

| <i>Other Liabilities</i> | <i>Amount in Rs</i>  |
|--------------------------|----------------------|
| Govt. Dues Payable       | 39,320,475.71        |
| Cancer Cess A/c          | 1,811,156.36         |
| IHHL-Individual Grant    | 596,270.00           |
| Pension Fund-Payable-Cmb | 3,402,441.00         |
| PSIEC                    | 4,541,000.00         |
| Other Liabilities        | 41,375,207.73        |
|                          | <b>91,046,550.80</b> |

**Schedule - 7**

| <i>Furniture &amp; Fixture</i>             | <i>Amount in Rs</i> |
|--------------------------------------------|---------------------|
| Furniture, Fittings & Elec. Appl.-Cabinets | 153,350.00          |
| Furniture, Fittings & Elec. Appl.-Chairs   | 377,102.00          |
| Furniture, Fittings & Elec. Appl.-Fans     | 75,487.00           |
| Furniture, Fittings-Electrial Fittings     | 15,264.00           |
| Furniture & Fixture-Air Conditioner        | 361,543.00          |
| Furniture & Fixtures                       | 466,514.00          |
|                                            | <b>1,449,260.00</b> |

**Schedule - 8**

| <i>Land &amp; Buildings</i> | <i>Amount in Rs</i>     |
|-----------------------------|-------------------------|
| Building - Fire Station     | 2,236,536.00            |
| Buildings                   | 50,075,751.00           |
| Buildings-Night Shelter     | 706,570.00              |
| Buildings-Toilets           | 1,885,952.00            |
| Land                        | 6,585,798,291.00        |
| Library Building            | 1,838,998.00            |
| MC Complex Building         | 16,392,379.00           |
|                             | <b>6,658,934,477.00</b> |

**Schedule - 9**

| <i>Fire Brigade</i> | <i>Amount in Rs</i> |
|---------------------|---------------------|
| Fire Brigade Pump   | 6,371.00            |
|                     | <b>6,371.00</b>     |

**Schedule - 10**

| <i>Office Equipment</i>        | <i>Amount in Rs</i> |
|--------------------------------|---------------------|
| Camera/CCTV                    | 65,558.00           |
| Computers & Printers           | 1,244,840.00        |
| Office & Other Equipment-Faxes | 1,579.00            |
|                                | <b>1,311,977.00</b> |



**Schedule - 11**

| <i>Other Fixed Assets</i>    | <i>Amount in Rs</i> |
|------------------------------|---------------------|
| Other Fixed Assets           | 17,290.00           |
| Other Fixed Assets-Generator | 1,609,289.00        |
|                              | <b>1,626,579.00</b> |

**Schedule - 12**

| <i>Plant &amp; Machinery</i>        | <i>Amount in Rs</i> |
|-------------------------------------|---------------------|
| Plant & Machinery                   | 1,851,187.00        |
| Plant & Machinery - Cultivator      | 24,625.00           |
| Plant & Machinery - Jetting Machine | 94,931.00           |
| Plant & Machinery - Pump & Dozing   | 478,530.00          |
| RO System-Water Supply              | 21,198.00           |
| Treatment Plant                     | 7,332,135.00        |
|                                     | <b>9,802,606.00</b> |

**Schedule - 13**

| <i>Public Lighting</i>     | <i>Amount in Rs</i>  |
|----------------------------|----------------------|
| Public Lighting-Cables     | 596,704.00           |
| Public Lighting-Lamp Posts | 13,144,356.00        |
|                            | <b>13,741,060.00</b> |

**Schedule - 14**

| <i>Roads &amp; Bridges</i>       | <i>Amount in Rs</i>   |
|----------------------------------|-----------------------|
| CC Flooring & Interlocking Tiles | 318,541,068.00        |
| Roads & Bridges-Black Top        | 67,236,033.00         |
| Roads & Bridges-Others           | 31,541,852.97         |
|                                  | <b>417,318,953.97</b> |

**Schedule - 15**

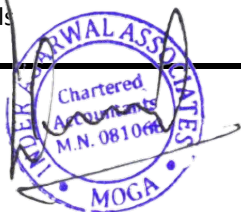
| <i>Sewerage</i> | <i>Amount in Rs</i>  |
|-----------------|----------------------|
| Drains          | 19,457,539.00        |
| Sewerage        | 77,832,688.00        |
|                 | <b>97,290,227.00</b> |

**Schedule - 16**

| <i>Vehicles</i> | <i>Amount in Rs</i>  |
|-----------------|----------------------|
| Bolero          | 2,713,257.00         |
| Innova          | 3,618,123.00         |
| Vehicles        | 6,425,908.00         |
| Water Tanker    | 49,800.00            |
|                 | <b>12,807,088.00</b> |

**Schedule - 17**

| <i>Water Supply</i>    | <i>Amount in Rs</i>  |
|------------------------|----------------------|
| Water Supply-Pipelines | 17,712,950.00        |
| Waterways-Bore Wells   | 36,829,430.00        |
|                        | <b>54,542,380.00</b> |



**Schedule - 18**

| <i>Deposits</i> | <i>Amount in Rs</i>  |
|-----------------|----------------------|
| Advance Given   | 10,037,410.00        |
| Employees Loan  | 29,413,674.00        |
|                 | <b>39,451,084.00</b> |

**Schedule - 19**

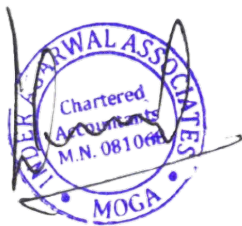
| <i>Debtors</i>             | <i>Amount in Rs</i>   |
|----------------------------|-----------------------|
| ADVERTISEMENT TAX (ARREAR) | 5,000,150.00          |
| Employees                  | 1,624,528.00          |
| Cow Cess Arrears           | 2,358,200.00          |
| Debtors-Municipalities     | 4,535,000.00          |
| Excise Duty Receivable     | 750,000.00            |
| House Tax-Arrear           | 52,054,174.00         |
| LICENCE FEES ARREAR        | 650,100.00            |
| Loans Recovery-Toilets     | 265,719.00            |
| Property Tax-Arrears       | 2,202,590.00          |
| Rent-Arrear                | 2,654,488.00          |
| Show Tax-Arrears           | 96,790.00             |
| WATER FEES (ARREAR)        | 39,809,200.00         |
|                            | <b>112,000,939.00</b> |

**Schedule - 20**

| <i>Bank Account</i>   | <i>Amount in Rs</i>   |
|-----------------------|-----------------------|
| Various Bank Accounts | 554,980,467.24        |
|                       | <b>554,980,467.24</b> |

**Schedule - 21**

| <i>Other Current Assets</i> | <i>Amount in Rs</i> |
|-----------------------------|---------------------|
| Other Assets                | 2,780,989.79        |
|                             | <b>2,780,989.79</b> |



**Municipal Corporation Moga**

MAIN BAZZAR MOGA

**Balance Sheet**

As At 31 March 2026

| Liabilities                               | Amount in Rs         | Assets                       | Amount in Rs         |
|-------------------------------------------|----------------------|------------------------------|----------------------|
| <b>Capital Account</b>                    |                      | <b>Fixed Assets</b>          |                      |
| Earmarked Funds                           | 2,833,532            | Fire Brigade                 | 6,371                |
| Grants Contribution for Specific Purposes | 489,555,096          | Furniture & Fixture          | 1,449,260            |
| Municipal Fund (General)                  | 6,912,258,769        | Land & Building              | 6,658,934,477        |
| Reserves & Surplus                        | 274,179,717          | Office Equipment             | 1,311,977            |
|                                           |                      | Other Fixed Assets           | 1,626,579            |
| <b>Current Liabilities</b>                |                      | Plant & Machinery            | 9,802,606            |
| Provisions                                | 5,553                | Public Lighting              | 13,741,060           |
| Sundry Creditors                          | 45,094,935           | Roads & Bridges              | 417,318,954          |
| Deposits Received                         | 17,466,080           | Sewerage & Drains            | 97,290,227           |
| Employee Liabilities                      | 145,604,226          | Vehicles                     | 12,807,088           |
| Other Liabilities                         | 91,046,551           | Water Supply                 | 54,542,380           |
|                                           |                      | <b>Current Assets</b>        |                      |
|                                           |                      | Loans & Advances (Asset)     | 39,451,084           |
|                                           |                      | Sundry Debtors               | 112,000,939          |
|                                           |                      | Bank Accounts & Other Assets | 554,980,467          |
|                                           |                      | Other Current Assets         | 2,780,990            |
|                                           | <b>7,978,044,459</b> |                              | <b>7,978,044,459</b> |

Prepared as per the information provided by the Municipal Corporation

