

Municipal Corporation Moga

Provisional Cash Flow Statement for FY 2025-26

A CASH FLOW FROM OPERATING ACTIVITIES

Net Profit Before Taxation and Extraordinary Items		19,157,078
Adjustments for:		
Depreciation	-	
Foreign Exchange Loss/(Profit)	-	
(Profit)/loss on sale of Assets	-	
Interest & Finance Charges	-	
Interest from Bank	(22,420,962)	
Dividend Income	-	(22,420,962)
Operating Profit before Working Capital Changes		(3,263,883)
Adjustments for:		
Decrease/(Increase) in Receivables	5,747,665	
Decrease/(Increase) in Inventories	-	
Decrease/(Increase) in Short Term Advances	(2,611,380)	
Increase/(Decrease) in Payables	65,225,222	68,361,507
Cash generated from operations		65,097,623
Income Tax paid		-
Cash flow from Extraordinary Items		-
Net Cash flow from Operating activities		65,097,623

B CASH FLOW FROM INVESTING ACTIVITIES

Purchase of Fixed Assets	(170,683,743)	
Mutual Fund/Investments	-	
Sale of Fixed Assets	-	
Increase in Advances & others	-	
Interest from Bank	22,420,962	
Dividend Income	-	
Net Cash used in Investing activities		(148,262,781)

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	-	
Net Cash used in financing activities		-
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	
	01/04/2024	31/03/2025
Cash in Hand	-	-
Cash at Bank	638,145,626	554,980,467
Cash & Cash equivalents as stated	638,145,626	554,980,467

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

Particulars	Amount in Rs	Particulars	Amount in Rs
Administrative Expenses	9,045,579	Rental Income	8,408,909
Buildings Maintenance	3,060,815	Fees & User Charges	91,849,291
Operations & Maintenance	9,986,188	Tax Revenue	68,018,459
Power & Fuel	52,258,378	Misc Income	46,053
Repair & Maintenance	81,245,008	Interest Earned	22,420,962
Salaries & Wages	357,906,863	Octroi Income	364,428,908
Water Supply & Sewerage Maintenance	17,312,579	Other Income	5,845,393
Animal Sterilisation	3,725,765		
Cattle Pond	5,897,649		
Entertainment Allowance	89,590		
Refreshment	211,143		
Store & Spares	1,121,339		
Excess of income over expenditure	19,157,078		
	561,017,974		561,017,974

Provisional Income & Expenditure Schedules for FY 2025-26

Schedule - 1

<i>Administrative Expenses</i>	<i>Amount in Rs</i>
Advertisement & Publicity-Advertisement Exp.	7,933,393.00
Legal Expenses-Legal Fee	1,071,050.00
Newspapers, Books & Journals	41,136.00
	9,045,579.00

Schedule - 3

<i>Buildings Maintenance</i>	<i>Amount in Rs</i>
Repair & Maintenance-Buildings	3,060,815.00
	3,060,815.00

Schedule - 4

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

Schedule - 5

<i>Operations & Maintenance</i>	<i>Amount in Rs</i>
Arbitrator Fees-JITF	3,512,167.00
HIRING OF VEHICLE A/C	11,200.00
Milni Smagam	-
Misc. Expenses	32,460.00
Operations & Maintenance	2,316,656.00
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
	9,986,188.00

Schedule - 6

<i>Power & Fuel</i>	<i>Amount in Rs</i>
Electricity Bills	2,846,808.00
Electricity Expenses-Street Light	8,855,136.00
Pol & Vehicles	22,234,228.00
Tubewell/Sewerage-Electricity	18,322,206.00
	52,258,378.00

Schedule - 7

<i>Repair & 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	1,695,284.00
Repair & Maintenance-Fire Brigade	94,683.00
Repair & Maintenance-Office Equipment	73,680.00
Repair & Maintenance-Roads & Street	46,179,418.00
Repair & Maintenance-Sanitation	72,074.00
Repair & Maintenance-Slaughter House	4,777,102.00
Repair & Maintenance-Street Light	51,000.00
Repair & Maint.-Plant & Machinery	8,606.00
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	887,920.00
	81,245,008.00

Schedule - 8

<i>Salaries & Wages</i>	<i>Amount in Rs</i>
Contractual Salaries	4,290,405.00
Fire Brigade-Salary	13,317,588.00
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.	5,028,444.00
MISC. BRANCH (EST.)	144,000.00
Other Retirement Benefits-Leave Encash.	8,574,013.00
Pension-Pension Contribution	165,235.00
Salaries-General Office	19,154,518.00
Salaries-Sanitation	202,676,021.00
Salaries-Sewerage	16,896,280.00
Salaries-Street Light	1,745,945.00
Salaries-Town Planning	8,301,358.00
Salaries & Wages	1,101,107.00
Salaries-Water Supply	24,663,381.00
Salary - Office General	267,588.00
SANITATION BRANCH, STORE , REHRI ETC.	999,753.00
Works-Salary	7,049,131.00
	357,906,863.00

Schedule - 9

<i>Water Supply & Sewerage Maintenance</i>	<i>Amount in Rs</i>
Repair & Maintenance	17,312,579.00
	17,312,579.00

Schedule - 10

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

Schedule - 11

<i>Refreshments</i>	<i>Amount in Rs</i>
Refreshments	211,143.00
	211,143.00

Schedule - 12

<i>Animal Sterilisation</i>	<i>Amount in Rs</i>
Animal Sterilisation	3,725,765.00
	3,725,765.00

Schedule - 13

<i>Store & Spares</i>	<i>Amount in Rs</i>
Store & Spares	1,121,339.00
	1,121,339.00

Schedule - 14

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

Schedule - 15

<i>Fee & User Charges</i>	<i>Amount in Rs</i>
Water Supply & Sewage Income	3,553,460.00
Building Application Fee	58,227,907.01
Licence Fee	2,656,822.50
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
Water Rate Recovered	91,164.00
	91,849,291.19

Schedule - 16

<i>Rental Income</i>	<i>Amount in Rs</i>
Rent - Current	496,016.00
Rent-Municipal Quarters	342,579.00
Rent-Shops	7,570,314.00
	8,408,909.00

Schedule - 17

<i>Tax Revenue</i>	<i>Amount in Rs</i>
Property Tax	61,013,981.82
Additional Excise Duty	-
Advertisement Tax	7,004,477.00
	68,018,458.82

Schedule - 18

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

Schedule - 19

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

Schedule - 20

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

Schedule - 21

<i>Other Income</i>	<i>Amount in Rs</i>
Brick Bats	258,247.00
Cow Cess	5,587,146.00
	5,845,393.00

Provisional 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
	489,555,096.00

Schedule - 2

<i>Reserves & Surplus</i>	<i>Amount in Rs</i>
Profit & Loss	316,532,321.25
	316,532,321.25

Schedule - 3

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

Schedule - 3

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

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
	17,466,080.09

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
	145,604,225.90

Schedule - 6

<i>Other Liabilities</i>	<i>Amount in Rs</i>
Govt. Dues Payable	38,919,083.71
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
	90,645,158.80

Schedule - 7

<i>Furniture & Fixture</i>	<i>Amount in Rs</i>
Camera/CCTV	70,973.00
Furniture, Fittings & Elec. Appl.-Cabinets	157,326.00
Furniture, Fittings & Elec. Appl.-Chairs	396,493.00
Furniture, Fittings & Elec. Appl.-Fans	78,974.00
Furniture, Fittings-Electrial Fittings	19,470.00
Furniture & Fixture-Air Conditioner	383,324.00
Furniture & Fixtures	488,648.00
	1,595,208.00

Schedule - 8

<i>Land & Buildings</i>	<i>Amount in Rs</i>
Building - Fire Station	2,266,038.00
Buildings - Library	1,840,375.00
Buildings	54,659,795.00
Buildings-Night Shelter	720,916.00
Buildings-Toilets	1,928,213.00
Land	6,585,798,291.00
MC Complex Building	12,972,434.00
	6,660,186,062.00

Schedule - 9

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

Schedule - 10

<i>Office Equipment</i>	<i>Amount in Rs</i>
Computers & Printers	1,431,992.00
Office & Other Equipment-Faxes	1,579.00
RO System-Water Supply	23,439.00
	1,457,010.00

Schedule - 11

<i>Other Fixed Assets</i>	<i>Amount in Rs</i>
Generator	21,428.00
Generator - 2	1,698,421.00
Other	17,290.00
	1,737,139.00

Schedule - 12

<i>Plant & Machinery</i>	<i>Amount in Rs</i>
Plant & Machinery	2,469,796.00
Plant & Machinery - Cultivater	28,655.00
Plant & Machinery - Jetting Machine	105,480.00
Plant & Machinery - Pump & Dozing	531,290.00
Water Treatment Plant	8,096,505.00
	11,231,726.00

Schedule - 13

<i>Public Lighting</i>	<i>Amount in Rs</i>
Cables	684,745.00
Lamp Posts	14,779,132.00
	15,463,877.00

Schedule - 14

<i>Roads & Bridges</i>	<i>Amount in Rs</i>
CC Flooring & Interlocking Tiles	354,345,408.00
Roads & Bridges-Black Top	98,250,924.00
Roads & Bridges-Others	36,602,022.97
	489,198,354.97

Schedule - 15

<i>Sewerage</i>	<i>Amount in Rs</i>
Drains	22,094,961.00
Sewerage	82,069,628.00
	104,164,589.00

Schedule - 16

<i>Vehicles</i>	<i>Amount in Rs</i>
Bolero	2,891,844.00
Innova	3,874,337.00
Tractors	1,426,500.00
Vehicles	5,749,051.00
Water Tanker	49,800.00

13,991,532.00

Schedule - 17

<i>Water Supply</i>	<i>Amount in Rs</i>
Water Supply-Pipelines	18,531,538.00
Waterways-Bore Wells	40,269,118.00
	58,800,656.00

Schedule - 18

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

Schedule - 19

<i>Debtors</i>	<i>Amount in Rs</i>
Employees	1,624,528.00
Debtors-Municipalities	4,535,000.00
Excise Duty Receivable	750,000.00
House Tax-Arrear	52,054,174.00
LICENCE FEES ARREAR	1,065,100.00
Loans Recovery-Toilets	265,719.00
Property Tax-Arrears	3,363,590.00
Rent-Arrear	1,024,488.00
SEWER FEES (ARREAR)	-
Show Tax-Arrears	96,790.00
WATER FEES (ARREAR)	172,200.00
	64,951,589.00

Schedule - 20

<i>Bank Account & Other Current Assets</i>	<i>Amount in Rs</i>
Bank Account & Other Current Assets	557,761,457.03
	557,761,457.03

Municipal Corporation Moga

MAIN BAZZAR MOGA

Provisional Balance Sheet

As At 31 March 2026

Liabilities	Amount in Rs	Assets	Amount in Rs
Capital Account		Fixed Assets	
Earmarked Funds	2,833,532	Fire Brigade	6,371
Grants Contribution for Specific Purposes	489,555,096	Furniture & Fixture	1,595,208
Municipal Fund (General)	6,912,258,769	Land & Building	6,660,186,061
Reserves & Surplus	316,533,304	Office Equipment	1,457,010
		Other Fixed Assets	1,737,139
Current Liabilities		Plant & Machinery	11,231,726
Provisions	5,553	Public Lighting	15,463,877
Sundry Creditors	45,094,935	Roads & Bridges	489,198,355
Deposits Received	17,466,080	Sewerage & Drains	104,164,589
Employee Liabilities	145,604,226	Vehicles	13,991,532
Other Liabilities	90,645,159	Water Supply	58,800,656
		Current Assets	
		Loans & Advances (Asset)	39,451,084
		Sundry Debtors	64,951,589
		Bank Accounts & Other Assets	557,761,457
	8,019,996,654		8,019,996,654