



Municipal Corporation Pathankot

Email: - commissioner.mc.ptk@punjab.gov.in

Phone No: - 0186-2220230

No: 138

Date: 23/1/26

To

I.T. Incharge,
Municipal Corporation
Pathankot.

Subject:- ਐਮ.ਸੀ. ਪਠਾਨਕੋਟ ਦੀ ਵੈਬਸਾਈਟ ਤੇ ਡਾਟਾ ਅਪਲੋਡ ਕਰਨ ਬਾਰੇ।
(Upload data on MC Pathankot's Website.)

On the subject cited above, this is direct you that directions by higher authorities have been received regarding the BFAIR World Bank project (performance based grants) in group for internal coordination for the compliances where it is required the grants for fulfilling the requirements as laid in the PBGS notification. As per the compliances, the first assessment will be conducted this week on Disclosures of financial statements therefore as per directions received from higher authorities upload the following documents on official website of Municipal Corporation Pathankot.

1. Audited financial statements for FY 2023-24
2. Unaudited financial statements for FY 2024-25
3. Approved budget FY 2025-26
4. Details of liabilities FY 2024-25

Enclosing above four pointer information for uploading it on the Municipal Corporation Pathankot's website with this letter for your necessary action. Kindly do the needful at earliest.


Accountant,
Municipal Corporation Pathankot.

PIYUSH MAHAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Phone: 0186-5081585

Mob: +91- 9569141585, 8284953951

Email: capiyushmahajan@gmail.com

=====



**MUNICIPAL CORPORATION
PATHANKOT**

**INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR
2023-2024**



**PIYUSH MAHAJAN & ASSOCIATES
CAMPBELL ROAD, BACKSIDE KALI MATA MANDIR
PATHANKOT - 145001**

H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot-145001

PIYUSH MAHAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Phone: 0186-5081585

Mob: +91- 9569141585, 8284953951

Email: capiyushmahajan@gmail.com



Dated: Feb 18, 2025

TO
MUNICIPAL CORPORATION
PATHANKOT

Sub: Internal audit report for the period from 1st Apr 2023 to 31st March 2024.

We have conducted internal audit of Municipal Corporation Pathankot for Financial year ending as on 31.03.2024 & we are highlighting certain points in this regard in the report. The Scope of the internal audit was checking the efficiency & effectiveness of the internal controls and verification of related records. Further we have given recommendations for rectifying / strengthening the same as follows:

We believe that the given recommendations shall improve the existing controls. Further we hope that these recommendations are implemented as early as possible. We thank the management for their cooperation in conduct of this audit. Should there be any clarifications the management is free to revert to us.

Thanking you

For Piyush Mahajan & Associates
Chartered Accountants
FRN - 028669N

Piyush Mahajan
Partner
M. No. - 535190



H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot-145001

PIYUSH MAHAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Phone: 0186-5081585

Mob: +91- 9569141585, 8284953951

Email: capiyushmahajan@gmail.com



INTERNAL AUDIT REPORT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024

To
MUNICIPAL CORPORATION
PATHANKOT

1. Introduction

This Internal Audit Report is prepared for the Municipal Corporation of Pathankot for the Financial Year 2023-24, covering the period from April 1, 2023, to March 31, 2024. The audit was conducted in accordance with the guidelines issued by the applicable statutory requirements under the Punjab Municipal Corporation Act, 1976, and other relevant regulations. The objective of the audit was to evaluate the financial and operational processes, ensure compliance with legal and regulatory frameworks, and assess the effectiveness of internal controls.

2. Scope of Audit & Procedures

The following are various areas where more emphasis is laid out for the purpose of verification:

a. Cash Collection & Bank Arrangements:

Income received through the bank and at each cash office is adequately recorded. Cash and records of receipts are transferred promptly to the treasury. All cash / bank transfers are adequately recorded and witnessed. Payments from/to bank accounts are adequately controlled. All income streams are reviewed at least quarterly. However while conducting Internal Audit for the FY 2023-2024, we found significant amount of transactions credited in the Bank account but no effects for such transaction have been in the cash book. Therefore, in order to state true & fair view of financial statements, Bank Reconciliations Statements have been prepared for each month. The recorded transactions, assets and liabilities have been properly classified and recorded in the organization's financial records.



H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot-145001

PIYUSH MAHAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Phone: 0186-5081585

Mob: +91- 9569141585, 8284953951

Email: capiyushmahajan@gmail.com



b. Income and Debtor Arrangements:

All income and debtors relevant to the period of review have been recorded. The same have been taken into books of account as provided and verified by the management. Source documents used for tax calculations are adequate and properly authenticated. All income has been raised in accordance with established laws and regulations. Taxes raised are done in accordance with relevant statutory provisions except for payment of GST. GST is levied on certain incomes accrued to Municipal Corporation and the same is being collected on timely basis but such GST collected is not being deposited with concerned Department on due date. GST so collected shall be deposited by the 20th day of the following month. Outstanding debtors are periodically verified to source records to ensure the debt remains valid.

c. Payroll and Expense Arrangements:

All payments relevant to the period of review have been recorded. All recorded payments, and transactions to which they relate, actually occurred and were relevant to the period of review. All payments are in accordance with relevant legislation and other specific requirements. The deductions from payroll (e.g. income tax, provident fund) have been calculated in accordance with existing legislation.

d. Inventory and Fixed Assets Arrangements:

As corporation does not deal with any products, implied there from closing stock has been taken as Nil. All Fixed Assets are held securely. Fixed Assets are periodically verified to ensure they exist. **However, the no impairment or depreciation have been provided for the same.** Differences are properly investigated. Fixed Assets are periodically verified. Asset verification considers the present state and usefulness of the asset against its present value and ensures the asset's valuation is in accordance with the legislation. However, certain Vouchers could not found in the records.

e. Status of Statutory Compliances

We have discussed with the accountant in regard to statutory compliances which are applicable to the Urban Local Bodies like TDS, Commercial Tax, Labour Welfare Cess, Royalty etc. It is noticed that provisions TDS is not being complied with properly. However, there are certain pensioners whose TDS is liable to be deducted, but not being deducted.. ULBs staff are not well aware about the statutory compliances in respect of provisions EPF and not regular in return filling, which may lead a huge revenue loss to the ULBs in the future.

H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot



PIYUSH MAHAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Phone: 0186-5081585

Mob: +91- 9569141585, 8284953951

Email: capiyushmahajan@gmail.com



f. Knowing other Processes:

Other than above mentioned things, we have discussed about various things which are as below:

- Process of Advance to contractor and their refund
- Process of employee advance and their refund
- Grants allocation and their use

g. Miscellaneous:

There are various aspects which we covered and dealt with while conducting Internal Audit of Municipal Corporation Pathankot, a few of which are listed below: -

- Covered payments related to contracted works, purchase advances refund of all kind of work related deposits , Consultancy fees and contingent bill of ULB according to the rules and regulation as per Municipal Corporation Act 1956 Municipal Accounts manual & Rules;
- Ensured that in each payment the terms & conditions of tenders and rate offers should be according to procurement law and policies.
- Ensured that expenditure incurred is within the Budget provision allocated to particular head.
- Inquired & listed the fixed deposit and other funds currently available & whether in Nationalized banks/Approved financial institution earning maximum interest.
- Ensured that all the expenditure i.e. Construction work, Material procurement, Diesel, Petrol, Grease, Vehicle bill, house rent etc. are cover under pre-audit.
- All recurring expenditures like establishment, electricity, telephone etc. are advised for payment after pre-audit.
- Ensured that all revenue receipts should be pre audited and entry have been reconciled with bank & cash book.
- Ensured that all the sanctioned advances cover under pre-audited and then advised for payment to disbursement officer.

H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot-145001



PIYUSH MAHAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Phone: 0186-5081585

Mob: +91- 9569141585, 8284953951

Email: capiyushmahajan@gmail.com



- Ensured that all kind of tax deductions are deducted from the payment as applicable and deposited properly.

3. Executive Summary

The Municipal Corporation of Pathankot has maintained its financial and operational activities in line with its objectives to provide civic amenities and services. The audit revealed that the Corporation has made efforts to adhere to regulatory requirements and improve service delivery. However, certain areas require attention to strengthen internal controls, enhance operational efficiency, and ensure full compliance with statutory obligations. Detailed observations will be provided in Point 5.

4. Methodology

The audit was conducted in the following phases:

1. **Planning Phase:** Understanding the Corporation's operations, reviewing prior audit reports, and identifying key risk areas.
2. **Fieldwork Phase:** Examination of financial records, verification of transactions, and assessment of internal controls through sampling and testing.
3. **Reporting Phase:** Compilation of findings, discussion with management, and preparation of this report.

The audit team reviewed ledgers, bank statements, contracts, payroll records, tax filings, and operational reports. Random sampling techniques were applied to ensure representative coverage of transactions.

There are various aspects which we covered and dealt with while conducting Internal Audit of Municipal Corporation, Pathankot, a few of which are listed below :-

- Covered payments related to contracted works, purchase advances refund of all kind of work related deposits, Consultancy fees and contingent bill of ULB according to the rules and regulation as per Municipal Corporation Act 1956 Municipal Accounts manual & Rules;

H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot



PIYUSH MAHAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Phone: 0186-5081585

Mob: +91- 9569141585, 8284953951

Email: capiyushmahajan@gmail.com



- Ensured that in each payment the terms & conditions of tenders and rate offers should be according to procurement law and policies.
- Ensured that expenditure incurred is within the Budget provision allocated to particular head.
- Inquired & listed the fixed deposit and other funds currently available & whether in Nationalized banks/Approved financial institution earning maximum interest.
- Ensured that all the expenditure i.e. Construction work, Material procurement, Diesel, Petrol, Grease, Vehicle bill, house rent etc. are cover under pre-audit.
- All recurring expenditures like establishment, electricity, telephone etc. are advised for payment after pre-audit.
- Ensured that all revenue receipts should be pre audited and entry have been reconciled with bank & cash book.
- Ensured that all the sanctioned advances cover under pre-audited and then advised for payment to disbursement officer.
- Ensured that all kind of tax deductions are deducted from the payment as applicable and deposited properly.

5. Audit Observations and Findings

The following observations were noted during the audit.

- Good & Services Tax (GST) is being duly collected and paid on Rent Received & Advertisement Charges. However, in Cash Book, it is not shown as income which is right treatment but the same is being shown as Expenditure under Other Expenses Head – 62.
- While conducting Internal Audit for FY 2023-24, we identified several errors & omissions in the Classified Ledger Abstract. Therefore, there had been certain variations between ledger balances as per Books of accounts & classified ledger. In this respect, Annexures forming part of Financial Statement had been duly prepared.

H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot-145001



PIYUSH MAHAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Phone: 0186-5081585

Mob: +91- 9569141585, 8284953951

Email: capiyushmahajan@gmail.com



- A Separate Bank Reconciliation statement has been prepared in respect of differences existing between Cash Book and Balances with Bank arising on accounts of cheques not presented for payment, Amounts appearing in Bank not mentioning in Cash Book or Bank Interest, Bank Charges & several related matters. Such difference has become quite significant as on 31.03.2024, therefore it is advised to kindly incorporate such entries in Cash Book in immediate future date.

6. Recommendations

Based on the observations, the following general recommendations are made to address common municipal challenges and improve operations:

- I. Strengthening Internal Controls:** Implement robust checks and balances to prevent errors and fraud in financial transactions.
- II. Revenue Optimization:** Enhance mechanisms for timely collection of property taxes, user charges, and other revenues.
- III. Compliance Monitoring:** Establish a dedicated team to ensure timely statutory filings, including GST, TDS, and other regulatory submissions.
- IV. Operational Efficiency:** Adopt technology-driven solutions for waste management, public grievance redressal, and infrastructure maintenance.
- V. Training and Capacity Building:** Conduct regular training for staff to improve financial reporting and compliance awareness.

7. Conclusion

The Municipal Corporation of Pathankot has demonstrated a commitment to fulfilling its civic responsibilities during FY 2023-24. While several processes are functioning adequately, addressing the identified observations and implementing the recommended measures will enhance the Corporation's financial health, operational efficiency, and compliance posture. The management is encouraged to act promptly on the findings to ensure sustainable governance and service delivery.

H.O:- Campbell Road, Backside Kali Mata Mandir Near Railway Crossing, Pathankot-145004



PIYUSH MAHAJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Phone: 0186-5081585

Mob: +91- 9569141585, 8284953951

Email: capiyushmahajan@gmail.com



8. Acknowledgment

We acknowledge the cooperation extended by the management and staff of the Municipal Corporation of Pathankot during the audit process. All relevant documents and clarifications were provided promptly, facilitating a thorough review.

For Piyush Mahajan & Associates

Chartered Accountants

FRN - 02860000000

Piyush Mahajan

Partner

M. No. - 535100



MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Provisional Balance Sheet as on 31.03.2025

PARTICULARS	SCH	AMOUNT (In Lakhs)	PARTICULARS	SCH	AMOUNT (In Lakhs)
<u>CAPITAL ACCOUNT</u>	I	12,054.12	<u>FIXED ASSETS</u>	IV	13,535.06
<u>LOANS (LIABILITY)</u>	II	120.03	<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
<u>CURRENT LIABILITIES</u>			Balance as per General Cash Book		75.80
Expenses Payable	III	1335.69	PNB A/c - 224129 (CLU)		0.39
			Recoverable & Advances	V	-101.41
TOTAL		13,509.84	TOTAL		13,509.84

For : Municipal Corporation, Pathankot


 [ACCOUNTANT]


 [INTERNAL AUDITOR]

Note: This is provisional Balance Sheet & subject to change upon Finalisation of Books of Accounts

MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Provisonal Income & Expenditure A/c for the year ending 31.03.2025

EXPENDITURE	AMOUNT (In Rs Lakhs)	INCOME	AMOUNT (In Rs Lakhs)
To Audit Fees	0.00	By Advertisement Tax Charges	47.10
To Advertisement	3.17	By Buliding Application Fees	285.21
To Advocate Expenses	19.46	By Cancer Cess	11.04
To Construction of MPL	13.40	By Cow Cess	51.70
To Cow Cess	68.24	By Entertainment Charges	0.25
To Directorate charges	5.00	By Excise Duty	128.63
To Electricity Bills	2.60	By Fire Cess Charges	21.64
To Fire Cess	19.50	By Property tax	357.23
To Pay & Establishment	4267.84	By License fee	45.08
To Lifting of Solid Waste	16.55	By Misc Water Sewarages	9.84
To Library Newspaper Bills	9.15	By Other Incomes	68.58
To Misc & Others Development Exps	14.41	By Parchl Fees	0.05
To Medicine	1.09	By Punjab Municipal Fund (PMF)	3133.79
To Repairs & Maintenance Exps	0.88	By Rental Income	57.11
To Repair of Roads	67.78	By Sale of Property	1.90
To Street Light Bill	0.18	By Swimming Pool	0.57
To Oil & Misc Contingency	66.29	By Show Tax Charges	1.20
To Water Supply Maintenance Exps	43.33	By Slaughter House Fee	0.49
		By Tehbazari	11.81
		By User Charges	2.45
		By Water Supply & Sewerage Charges	112.57
		By Net Loss	270.63
TOTAL	4,618.87	TOTAL	4,618.87

For : Municipal Corporation, Pathankot


[ACCOUNTANT]


[INTERNAL AUDITOR]

Note: This is provisional Balance Sheet & subject to change upon Finalisation of Books of Accounts

MUNICIPAL CORPORATION PATHANKOT

Capital Account as on 31.03.2025

<u>SCH - I</u>	
Particulars	Amount
<u>MUNICIPAL CORPORATION CAPITAL ACCOUNT</u>	
Opening Balance as on 01.04.2024	1,228,385,140.00
Less : Net Loss During the year	-
Add : Prior Period Adjustments	(27,063,000.00)
	4,090,000.00
Closing Balance as on 31.03.2025 (in Rs)	1,205,412,140.00
Closing Balance (In lakhs) as on 31.03.2025	12,054.12
GRAND TOTAL (In Lakhs)	12,054.12


[ACCOUNTANT]



[INTERNAL AUDITOR]

MUNICIPAL CORPORATION PATHANKOT

Loans as on 31.03.2025

SCH - II

Particulars	AMOUNT (in Rs Lakhs)
LIC/Hudco loan	54.13
Loan W/S DEPTT	37.40
Loan From DDLG ASR & IT ASR	28.50
TOTAL (In Lacs)	120.03


[ACCOUNTANT]


[INTERNAL AUDITOR]

MUNICIPAL CORPORATION PATHANKOT

Expenses Payables as on 31.03.2023

SCH - III	
Particulars	AMOUNT (In Rs Lacs)
Directorate Charges Payable	7.96
Electricity Bills Payables	1324.06
Earnest Money Payable	0.16
GST Payable	3.51
TOTAL (In Lacs)	1,335.69


Accountant,
Municipal Corporation,
PATHANKOT.


[INTERNAL AUDITOR]

MUNICIPAL CORPORATION PATHANKOT

FIXED ASSETS AS ON 31.03.2025

SCH - IV

Particulars	Details	Amount (In Rs Lakhs)
Buildings	List -I	4815.69
Computer & Softwares		9.66
Furniture & Fixtures		23.91
Land	List -II	4776.75
Machinery		79.81
M.C. Shops on Rent		1332.75
Park Development	List -III	676.98
Roads & Pavements		216.86
Tubewells	List -IV	766.53
Street Lights		196.10
Urinals		39.38
Vehicles		64.99
Water Supply Pipelines		535.65
TOTAL (In Lacs)		13,535.06

[ACCOUNTANT]

[INTERNAL AUDITOR]

MUNICIPAL CORPORATION PATHANKOT

Recoverable & Advances as on 31.03.2025

SCH - V

Particulars	AMOUNT (In Rs Lacs)
Fire Cess Recoverable	(17.42)
House Tax Recoverable	21.77
Property Tax Recoverable	-126.01
Rent & TehaBazari Recoverable	(31.16)
Water & Sewerage Recoverable	49.54
Advances & Recoverable	1.87
TOTAL (In Lacs)	(101.41)


[ACCOUNTANT]


[INTERNAL AUDITOR]

MUNICIPAL CORPORATION PATHANKOT

BUILDINGS

LIST - I

Particulars	AMOUNT (In Rs Lacs)
ANANDPUR DISPENSARY (1 MARLA)	0.90
AUDITORIUM NEAR CIVIL HOSPITAL(9.16 KANAL)	1225.00
DHOBI GHAT (6.7 KANAL)	114.30
INDIRA COLONY(1 MARLA)	0.90
ISSA NAGAR SHOPS & ENCROACHMENT(2.14 KANAL)	1587.50
MC OFFICE (2.12 KANAL)	660.44
NEW SLAUGHTER HOUSE LAMINI (7.11 KANAL)	135.90
OCTROI BARRIER MADHOPUR(6 MARLA)	37.50
PRIMARY SCHOOL ANANDPUR(2.1 KANAL)	36.90
SLAUGHTER HOUSE MISSION ROAD(29 MARLA)	306.25
SWIMMING POOL LAMINI (14.9 KANAL)	260.10
TEMPRECE HALL(3.12 KANAL)	450.00
Grand Total	4815.69


Accountant,
Municipal Corporation,
PATHANKOT.



MUNICIPAL CORPORATION PATHANKOT

LAND

LIST - II	
Particulars	AMOUNT (In Rs Lacs)
ANANDPUR RARA (56.6 KANAL)	1013.40
BEHLOLPUR LAND	63.75
BHADHAR LAHRI(239 KANAL)	153.00
DHERIWAL (246 KANAL)	595.00
DHOBI GHAT (MARLA)	14.40
GANDHI CHOWK OLD HOSPITAL(6.13 KANAL)	1662.50
JOGI BANGLA(16 MARLA)	14.40
KAMALPUR (245 KANAL)	127.50
MALIKPUR LAND(240 KANAL)	327.25
MIRPUR COLONY LAND (10 MARLA)	9.00
MISSION ROAD (3 MARLA)	2.70
SARNA LAND(244)	38.25
SHAHPUR CHOWK(1.5 KANAL)	22.50
SHAMSHAN GHAT(9 MARLA)	8.10
VETNARY HOSPITAL DALHOUSIE ROAD(2.18 KANAL)	725.00
Grand Total	4776.75

Accountant,
Municipal Corporation,
PATHANKOT.

MUNICIPAL CORPORATION PATHANKOT (19-20)

PARKS & DEVELOPMENT

LIST - III

Particulars	AMOUNT (In Rs Lacs)
4 MARLA QUARTER (4 KANAL)	72.00
GURU NANAK PARK (12.5 KANAL)	219.60
MIRPUR COLONY (1.10 KANAL)	27.00
MODEL TOWN PARKS (24.19 KANAL)	358.38
Grand Total	676.98


Accountant,
Municipal Corporation,
PATHANKOT.



MUNICIPAL CORPORATION PATHANKOT

TUBEWELLS

LIST - IV	
Particulars	AMOUNT (In Rs Lacs)
4 MARLA QUATER(20.6 KANAL)	41.40
ABADI DAULATPUR(9 KANAL)	8.10
ANANDPUR(12 MARLA)	12.80
ANANDPUR RARA(2 MARLA)	1.80
APK ROAD DIV(2.10 KANAL)	45.00
BACK SDM COURT (7 MARLA)	6.30
BARDROYA (9 MARLA)	8.10
DHAKKI TUBEWELLS	2.70
DHOBI GHAT (1.12 KANAL)	28.80
DISPOSAL WATER TANK & SEWERAGE BPARD(4 K)	72.00
LAMAINI (9 MARLA)	8.10
LIC LANE(1.16 KANAL)	23.40
MISSION ROAD (2.12 KANAL)	282.20
MODEL TOWN (3.5 KANAL)	58.50
MUNICIPAL COLONY(6.5 KANAL)	112.50
RAM SHARNAM COLONY (2 MARLA)	1.80
TUBEWELLS	53.03
Grand Total	766.53

Accountant,
Municipal Corporation,
PATHANKOT.

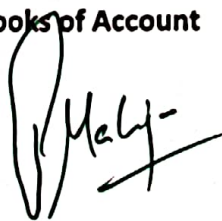
MUNICIPAL CORPORATION, PATHANKOT
MUNICIPAL CORPORATION OFFICE, NEAR SHIMLA PAHARI
DISTT. PATHANKOT, PUNJAB - 145001

Provislonal Cash Flow Statement for FY 2024-25

PARTICULARS	AMOUNT
Opening Cash In hand & Bank Balances	111.97
Net Profit (Loss) During the Year	-270.63
Add : Increase In Current Liabilities	2.74
Add : Decrease In Current Assets & Adjs	277.12
CASH FLOW FROM OPERATIONS	121.20
Cash Flow From Investing Activities	
Purchases of Fixed assets	-45.01
Cash Flow From Investing Activities	-45.01
Cash Flow From Financing Activities - Change in Loans & liabilities	-
Closing Cash In Hand & Bank Balances	76.19

Note: This is Provisional CFS & subject to change upon Finalisation of Books of Account


Accountant,
Municipal Corporation,
PATHANKOT.





Approved Budget
ULB Name : Pathankot
Financial Year : 2025-26



Dispatch No. : 20252610849

Dispatch Date : 24/06/2025

Budget Summary

Budget Type	BE By HOD FY : (2025-2026)
1 : Revenue Receipt	₹542020000
2 : Revenue Expenses	₹490624691
3 : Capital Receipt	₹0
4 : Capital Expenditure	₹36476000
5 : ExtraOrdinary Receipt	₹4500000
6 : ExtraOrdinary Payment	₹0

Detailed Budget Account Wise

Budget Type	Account Code	Sub Function Desc	BE By HOD (2025-2026)
1 : Revenue Receipt	110-01-00 : Property Tax	PROPERTY TAX	₹64000000
	110-02-01 : Water Tax/Charges	WATER TAX & SEWERAGE TAX	₹12650000
	110-03-01 : Sewerage tax/charges	WATER TAX & SEWERAGE TAX	₹10250000
	110-51-02 : MUNICIPAL TAX ON electricity	MUNICIPAL TAX ON ELECTRICTY	₹100000
	110-80-01 : Show Tax	Other Taxes & Misc. Revenue	₹200000
	110-80-06 : Entertainment Tax	Other Taxes & Misc. Revenue	₹70000
	110-80-07 : Cow CESS	CESS	₹8000000
	110-80-08 : Advertisement Tax	Advertisement Tax	₹5500000
	120-10-02 : Additional Excise Duty	ADDITIONAL EXCISE DUTY	₹9000000
	120-20-02 : PUNJAB MUNICIPAL FUND	General Administration	₹370000000
	130-10-04 : Markets/Shops	Municipal Markets	₹8550000
	130-10-06 : Slaughter House	Animal Control	₹100000
	140-11-01 : Shops & Establishment License Fee	Trade Licenses and Regulation	₹5000000
	140-12-01 : Plan Sanction Fee	Building Permission	₹35000000
	140-20-16 : TEHBAZARI COMPOSITION FEE	Municipal Markets	₹1450000
	140-40-03 : New Connection Charges	Water Supply	₹1000000
	140-40-09 : Others	Other Taxes & Misc. Revenue	₹11000000
	140-50-25 : Swimming pool entry fee	Sports	₹100000
	140-50-26 : Dispensary fees/Hospital fees	Public Health	₹50000
	Revenue Receipt Total		₹542020000
2 : Revenue Expenses	210-10-00 : Salaries and Wages	General Administration	₹63013672
	210-10-00 : Salaries and Wages	Public Health	₹161866732



Approved Budget
ULB Name : Pathankot
Financial Year : 2025-26



Dispatch No. : 20252610849

Dispatch Date : 24/06/2025

Budget Type	Account Code	Sub Function Desc	BE By HOD (2025-2026)
2 : Revenue Expenses	210-10-00 : Salaries and Wages	Fire Brigade	₹23494467
	210-10-00 : Salaries and Wages	Street Roads and Bridges	₹19626060
	210-10-00 : Salaries and Wages	Water Supply	₹83972760
	210-30-02 : Pension Contribution	General Administration	₹70800000
	210-40-00 : Other Terminal & Retirement Benefits	General Administration	₹50000000
	210-60-00 : Employee Welfare	General Administration	₹1000
	220-12-01 : Telephone Office Expense	General Administration	₹130000
	220-21-02 : General Printing & Stationery	General Administration	₹270000
	220-80-06 : Other Office miscellaneous expenses	General Administration	₹3200000
	220-80-18 : Directorate Charges (HO)	General Administration	₹500000
	230-01-01 : Electricity Bill	General Administration	₹800000
	230-01-01 : Electricity Bill	Street Lighting	₹1000000
	230-01-01 : Electricity Bill	Water Supply	₹300000
	230-02-01 : Diesel	General Administration	₹4500000
	230-30-09 : Medicine Stores	Public Health	₹150000
	250-20-12 : Pigs/ Dogs/ Stray Animals Control Expense - Sterilization Expense	Animal Control	₹7000000
Revenue Expenses Total			₹490624691
4 : Capital Expenditure	410-20-06 : Pay & Use Toilet Blocks	Solid Waste Management	₹200000
	410-30-01 : Garden & Parks	Parks & Gardens	₹200000
	410-30-07 : Borewell/Tubewell	Water Supply	₹7000000
	410-30-08 : Roads Bitumen Road (Liquid Asphalt Cement)	Street Roads and Bridges	₹900000
	410-30-10 : Sewerage and Drainage	Sewerage & Sullage	₹1500000
	410-30-11 : Public Lighting	Street Lighting	₹6000000
	410-30-14 : Street CC flooring (Cement Concrete)	Street Roads and Bridges	₹1500000
	410-50-00 : Vehicles	General Administration	₹1000000
	410-50-00 : Vehicles	Solid Waste Management	₹1800000
	410-60-00 : Office & Other Equipments	Municipal Body	₹16376000
	Capital Expenditure Total		₹36476000
5 : ExtraOrdinary Receipt	350-20-21 : Fire Cess	Fire Brigade	₹3000000
	350-20-22 : Cancer Cess	CESS	₹1500000
	ExtraOrdinary Receipt Total		₹4500000



Approved Budget
ULB Name : Pathankot
Financial Year : 2025-26



Dispatch No. : 20252610849

Dispatch Date : 24/06/2025

MUNICIPAL CORPORATION, PATHANKOT		
1.4.2024 to 31.03.2025		
Liabilities		
Sr.No	Name of Heads	Amount (in Lacs)
1	LIC/HUDCO	54.43
2	Loan W/S Dep	37.40
3	Contractor Liabilities	0.00
4	P.F., P.C., Bonus of D.A., 40% Pay Comm. Areear of D.A & C.P.F.	482.69
5	Loan From DDLG ASR& IT ASR	28.50
6	Electricity Bills	1432.00
7	Retiral Dues	259.24
8	Directorate Charges	7.96
9	Audit Fees	226.38
10	Total	2528.60